



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

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



**Government of Uttar Pradesh
Report No. 10 of 2025
(Performance Audit - Civil)**

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Preface

This Report has been prepared for submission to the Governor of the State of Uttar Pradesh under Article 151 of the Constitution of India for being laid before the Legislature. The report has been prepared in accordance with the Performance Auditing Guidelines, 2014 and Regulations on Audit and Accounts, 2020 of the Comptroller and Auditor General of India.

The report of the Comptroller and Auditor General of India contains the results of Performance Audit on AYUSH covering the period from 2018-19 to 2022-23.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Audit acknowledges the cooperation received from the Department of AYUSH, Uttar Pradesh at each stage of the audit process along with their field functionaries in conducting the Performance Audit.

Executive Summary

Executive Summary

With the increase in the number of lifestyle disorders, there has been resurgence of interest in AYUSH. AYUSH is the acronym of traditional systems of health care that are being practiced in India such as Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH). AYUSH systems of healthcare play a significant role in providing preventive, supportive and curative healthcare.

National AYUSH Mission (NAM), a centrally sponsored scheme, was launched (September 2014) by Ministry of AYUSH (MoA), Government of India (GoI) with the objective to promote and provide universal access to effective AYUSH services; to strengthen AYUSH education system; to facilitate enforcement of quality control of Ayurveda, Siddha, Unani and Homeopathic (ASU&H) drugs; and to ensure sustainable availability of ASU&H raw materials.

In Uttar Pradesh, the State AYUSH Society was established in September 2015 for implementation of NAM and AYUSH Department was established in the year 2017. The Ayurveda, Unani and Homoeopathy Services were brought under the broad umbrella of AYUSH. The functions of the Directorates working under the Department included management of eight Ayurvedic, nine Homeopathic and two Unani Medical Colleges & Hospitals; 59 District, 18 Divisional and 4 Regional level Offices under Ayurveda, Homeopathy and Unani services respectively; one Ayurvedic Pharmacy and one Ayurvedic & Unani Pharmacy; one Drugs Testing Laboratory as well as providing health care services to the people in their respective systems of medicine through 324 Ayurvedic Dispensaries and 1786 four/fifteen/twenty-five bedded Ayurvedic Hospitals; 1585 Homeopathic dispensaries; 72 Unani Dispensaries and 182 four/fifteen bedded Unani Hospitals; 871 Health & Wellness Centres and 224 Yoga Wellness Centres.

The Performance Audit on AYUSH covering the period from April 2018 to March 2023 was conducted to assess whether the funds, human resources, building infrastructure, furniture and equipment, and medicine were available and utilised properly, and schemes and programmes were executed effectively.

Financial Management - Against the budgetary provisions for **revenue expenditure** of ₹ 5630.71 crore for Ayurveda Service, ₹ 2598.26 crore for Homeopathy Services and ₹684.15 crore for Unani services during 2018-19 to 2022-23, there were savings of ₹ 1728.13 crore (30.69 *per cent*), ₹ 615.30 crore (23.68 *per cent*) and ₹ 229.88 crore (33.60 *per cent*) respectively. Similarly, against the provisions for **capital expenditure** of ₹ 330.99 crore for Ayurveda Services, ₹ 119.53 crore for Homeopathy Services and ₹ 59.23 crore for Unani services during 2018-19 to 2022-23, there were savings of ₹54.43 crore (16.44 *per cent*), ₹ 42.76 crore (35.77 *per cent*) and ₹ 26.06 crore (44 *per cent*). The Directorates surrendered the 100 *per cent* savings on the last day of the financial years. This indicates lack of prudence in financial management. The funds utilisation ranged between 61.69 *per cent* to 96.19 *per cent* under National AYUSH Mission. The funds were parked by the Director, Ayurveda Services, Director, Homeopathy Services and Secretary, District AYUSH Societies in their respective bank accounts. Further, the user charges recovered from patients were not utilised fully for maintenance of hospitals and patient welfare.

The structure of health care facilities was not uniform in all the three system of medicine. There was uneven distribution of primary, first and second referral units amongst the four geographical regions, and unequitable distribution of AYUSH health care facilities in districts within the region. Delays in completion of construction and upgradation of the buildings of AYUSH healthcare facilities; and failure of the Department in timely operationalisation of these buildings served to aggravate the problem of inadequate access to quality health care. A total of 25 fifty bedded integrated hospitals (FIAHs) were sanctioned during 2015-16 to 2022-23. Out of 19 FIAHs sanctioned during 2015-16 to 2018-19, only 11 FIAHs were inaugurated in December 2021 and made functional upto March 2023 due to delayed completion of work. The dispensaries and hospitals also lacked basic facilities. Further, out of 1034 HWCs sanctioned during 2018-19 to 2022-23, electricity and internet connection was not available (January 2025) in 219 (21 *per cent*) and 528 (51 *per cent*) HWCs respectively.

There were instances of procurement of furniture and equipment bypassing GeM, undue favours and unfruitful expenditure on their procurement and utilisation. Equipment was also lying unutilised for want of electricity and internet in the healthcare facilities.

State Pharmacy of Ayurvedic and Unani Medicine (PAUM) is having licenses for production of 388 Ayurvedic and Unani medicines. GoUP approved (September 1999 and April 2018) lists of total 130 Ayurvedic and 85 Unani medicines, which were to be produced in PAUM. During the years 2018-19 to 2022-23, PAUM produced an average of 25 Ayurvedic medicine (19.23 *per cent*) and 18.4 Unani medicine (21.65 *per cent*) per year against the list, of which an average of 16 medicines were not covered in the list approved by GoUP. The targets for production of Ayurvedic and Unani Medicines were not achieved by PAUM. During the period 2018-19 to 2022-23, the achievement of targets in respect of number of Ayurvedic and Unani medicines produced was 59.94 *per cent*, whereas in terms of quantity, it was 51.35 *per cent*.

State Drugs Testing Laboratory (DTL), the only Government laboratory in the State, was established in 1987 with the objective to provide testing facility of the samples of Ayurvedic and Unani drugs. DTL tested approximately one sample in a week during 2018-19 to 2022-23. Neither the Government fixed any norm for DTL nor DTL itself, for testing of samples. This resulted in underutilisation of DTL. Most of the Drug Inspectors (DIs) were not sending drug samples for testing. Audit noticed that during the years 2018-19 to 2022-23, DIs of only 21 districts sent samples to DTL for testing. At the instance of audit, government issued (January 2025) instructions to all DAUOs/DIs for collection of drugs samples and inspection of Ayurvedic and Unani drugs manufacturing units.

There was no proper system for ascertaining the requirement of medicine for the hospitals and dispensaries, and uniform quantity and type of medicine were supplied to different categories of the hospitals (4/15/25 bedded) and dispensaries. There were instances of unjustified procurement of medicine. Despite availability of funds, no Ayurvedic and Unani medicines were purchased during the year 2016-17 and 2018-19. The Supply Orders pertaining

to the funds received for the years 2016-17 and 2018-19 were placed during the year 2020-21 and 2019-20, along with the orders for the funds received against SAAP for the respective years. Further, though the 11 FIAHs had started functioning in December 2021, and funds for purchase of medicine was sanctioned (December 2021) against SAAP for the year 2021-22, the supply order for ₹ 1.97 crore was placed in May 2022. Audit of test checked Divisional Ayurvedic and Unani Officers, Regional Unani Officers, District Homeopathic Medical Officers and Ayurveda, Unani and Homeopathic Medical Colleges and Hospitals revealed that there were delays (after allowing two months' time¹ for supply of medicine) upto 571 days in supply of Ayurvedic and Unani medicine valuing ₹ 55.68 crore (86.55 per cent), against the total supply of ₹ 64.33 crore, and upto 964 days in supply of Homeopathic medicine totaling ₹ 8.00 crore (70.67 per cent), against the total supply of ₹ 11.32 crore during the period 2018-19 to 2022-23. Payments were made by State AYUSH Society to suppliers without ensuring quality of medicine at its own level. Allotment and expenditure was almost 100 per cent, which indicates good utilisation of funds. Despite these shortcomings in production/procurement in medicines were noticed. Procurement and production of medicine were made without convergence with different sources of funds. The cartage of medicine was not taken from the suppliers and there were instances of short supplies of medicine.

There were considerable shortage of officers and staff in the Directorates and downstream administrative offices as well as shortage of medical, paramedical and support staff like Medical Officers (Ayurveda: 33 per cent, Homeopathy: 4 per cent, Unani: 12 per cent), Chief Pharmacists (Ayurveda: 88 per cent, Unani: 80 per cent), Pharmacists (Ayurveda: 47 per cent, Homeopathy: 45 per cent, Unani: 57 per cent) and Staff Nurses (Ayurveda: 40 per cent, Homeopathy: 100 per cent, Unani: 81 per cent) in the Medical Colleges, hospitals and dispensaries. There was shortage of 538 (71 per cent) human resources in 11 functional FIAHs against the prescribed norm. Test check of three FIAHs in Kanpur Nagar, Lucknow and Varanasi districts revealed that there was a shortage of average 53 per cent of manpower. The shortage included 3 Senior MOs, 7 MOs and 24 Nursing Staffs. NAM guidelines also required establishment of HWCs and deployment of one male and one female Yoga Instructor (YI) in each HWC. GoI sanctioned 871 HWCs during the period 2019-20 to 2021-22. There were shortages of 102 male YIs (12 per cent) and 196 female YIs (26 per cent). Further, there were shortages of 22 Yoga Trainers (10 per cent) and 39 Yoga Assistants (17 per cent) in 224 Yoga Wellness Centres.

There was shortage of teaching faculties (Ayurvedic GMCH, Banda: 53 per cent, Ayurvedic GMCH, Pilibhit: 27 per cent, Homeopathic GMCH, Moradabad: 48 per cent, Homeopathic GMCH, Prayagraj: 17 per cent) and support staff (Ayurvedic GMCH, Banda: 31 per cent, Ayurvedic GMCH, Pilibhit: 45 per cent, Unani GMCH, Lucknow: 5 per cent) in test checked Ayurvedic, Homeopathy and Unani Medical Colleges and Hospitals. The construction of Medical Colleges and Hospital buildings, Hostels, residential quarters etc. were delayed. Due to non-compliance of norms and standards of National Commission of Indian System of Medicine, the intake capacity of

¹ As adopted by Director General Medical & Health for taking supply of medicine.

Ayurvedic GMCHs of Banda and Pilibhit were reduced. Funds given for research were not used.

The average consultation per day and average IPD per day in the AYUSH Medical Colleges was considerably low, as compared to the norm fixed by IMCC and CCH. There was lack of basic facilities in dispensaries and hospitals test checked in audit. Significant deficiencies in OT services were also noticed. The provisioning of diagnostic services in the test-checked hospitals was sub-optimal, marred by unavailability of prescribed equipment and shortage of human resources, thus depriving patients of evidence-based treatment procedures. Safety in the hospital premises was compromised on account of non-compliance with fire safety arrangement in the test-checked hospitals.

Some major recommendations are as follows:

Recommendation 1: *The demands for funds should be rationalised and efforts should be made to utilise the funds received under National AYUSH Mission for implementation of approved activities. Steps should be taken to avoid parking of funds.*

Recommendation 2: *The Government should explore the possibility of a uniform structure of health care facilities in all three systems of medicine, and also ensure its equitable distribution amongst all the four geographical regions and also in districts within the region.*

Recommendation 3: *The Government should ensure timely completion of construction and upgradation works and also timely operationalisation of the health care facilities.*

Recommendation 4: *The Government should ensure availability of basic facilities in the dispensaries and hospitals.*

Recommendation 5: *The Government should standardise the norms for furniture and equipment that are required to be available in different categories of AYUSH healthcare facilities; should ensure adherence to the proper procedure for procurement of furniture and equipment and that the furniture and equipment procured are not lying unutilised.*

Recommendation 6: *To achieve the target for production of Ayurvedic and Unani medicine, sufficient budget and infrastructure should be provided to the State Pharmacy.*

Recommendation 7: *District-wise targets for sending of samples of the drugs to Drugs Testing Laboratory should be fixed for Drugs Inspectors.*

Recommendation 8: *Unjustified procurement of medicine should be checked, and responsibility fixed. Procurement and production of medicine with convergence of different sources of funds should also be ensured.*

Recommendation 9: *Agreement/Memorandum of Understanding should be executed with the suppliers incorporating therein period and places of supply to ensure timely supply of medicine and places of delivery.*

Recommendation 10: *Efforts should be made to fill all the vacancies, especially in hospitals and dispensaries to provide quality health care facilities to needy population.*

Recommendation 11: *Diagnostic equipment and human resource for diagnostic services should be made available to provide evidence-based treatment facility to the patients.*

Recommendation 12: *Safety of the patients be given due importance by making proper fire safety arrangements.*

Chapter - 1

Introduction

Chapter 1: Introduction

1.1 Background

With the increase in the number of lifestyle disorders, there has been resurgence of interest in AYUSH. AYUSH is the acronym of traditional systems of health care that are being practiced in India such as Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy (AYUSH). AYUSH systems of healthcare play a significant role in providing preventive, supportive and curative healthcare.

National AYUSH Mission (NAM), a centrally sponsored scheme, was launched (September 2014) by Ministry of AYUSH (MoA), Government of India (GoI) with the objective to promote and provide universal access to effective AYUSH services; to strengthen AYUSH education system; to facilitate enforcement of quality control of Ayurveda, Siddha, Unani and Homeopathic (ASU&H) drugs; and to ensure sustainable availability of ASU&H raw materials. The Mission Components¹ included four mandatory components, i.e., (i) AYUSH Services, (ii) AYUSH Educational Institutions, (iii) Quality Control of ASU&H Drugs, (iv) Medicinal Plants; and 11 flexible components².

GoI issued (July 2022) revised guidelines for implementation of NAM with the objectives to establish a holistic wellness model based on AYUSH principles and practices, to strengthen preventive and promotive health care, to improve AYUSH educational institutions and to emphasise role of AYUSH in public health as per National Health Policy (NHP) 2017. As per the guidelines, the Mission Components included two mandatory components, i.e., (i) AYUSH Services, (ii) AYUSH Educational Institutions; and 12 flexible components³. The interventions of NAM, *inter alia*, was designed to address the national commitment of implementing Sustainable Development Goal (SDG) of ‘Good Health and Wellbeing’ (SDG-3) as well as NHP 2017.

In Uttar Pradesh (UP), AYUSH Department was established in April 2017; and the Ayurveda services, Unani services and Homoeopathy services were brought under the broad umbrella of AYUSH.

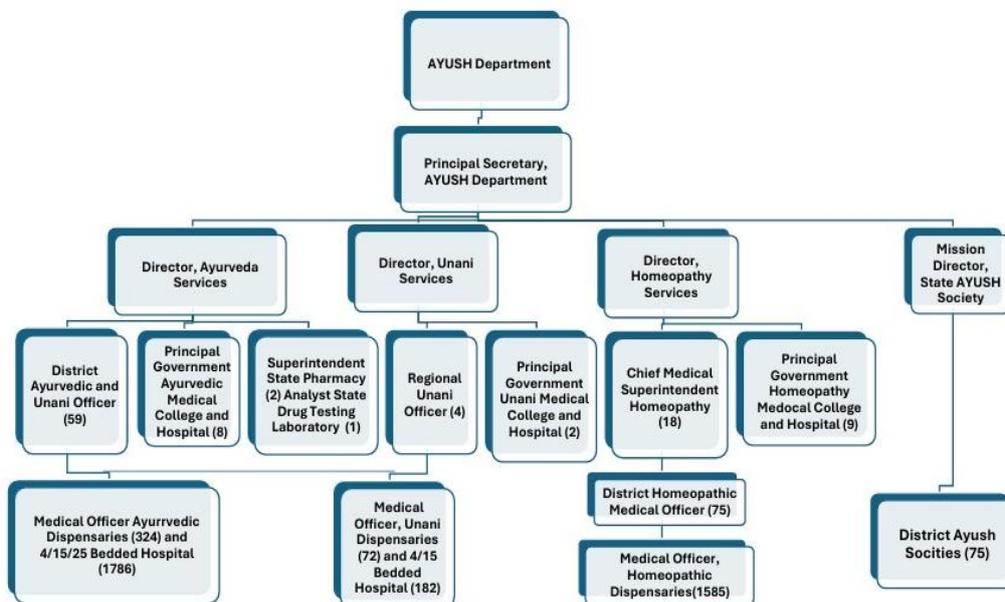
¹ As per Gazette Notification (September 2014), which includes details and action plan for implementation of NAM.

² (a) Yoga Wellness Centre (YWC) including Yoga & Naturopathy; (b) Tele-medicine; (c) Sports Medicine through AYUSH; (d) Innovation in AYUSH including Public Private Partnership; (e) Interest subsidy component for Private AYUSH educational institutions; (f) Reimbursement of testing charges; (g) IEC activities; (h) Research and Development in areas related to Medicinal Plants; (i) Voluntary Certification Scheme: Project based; (j) Market Promotion, Market Intelligence & Buy back Interventions; (k) Crop Insurance for Medicinal Plants.

³ (a) YWC; (b) Tele-medicine; (c) Sports Medicine through AYUSH; (d) Reimbursement of Testing charges; (e) IEC activities; (f) Training and capacity building for teaching staffs, Medical Officers and other paramedical staffs working in the educational institution and AYUSH hospitals/dispensaries; (g) Meeting the mitigation and restorative activities of natural calamities including outbreak of epidemics/pandemics; (h) Incentivising frontline workers of AYUSH; (i) Filling up posts of one AYUSH Medical Officer in AYUSH dispensaries, where posts have been created but lying vacant; (j) Supporting HMIS and DBT tracking system; (k) Proposing activities to meet local needs & requirements and Pilot innovation for AYUSH system; and (l) Accreditation of AHCFs by accreditation agencies like National Accreditation Board for Hospitals and Healthcare providers or similar accreditation standards.

1.2 Organisational Structure

Principal Secretary is the administrative head of the AYUSH Department. The Directors of Ayurveda, Unani, and Homeopathy are responsible for overseeing the implementation of AYUSH activities in the State in their respective system of medicine. The organisational structure is depicted below:



In UP, Uttar Pradesh State AYUSH Society (SAS) was established in September 2015 for implementation of NAM. SAS is governed by a Governing Body (GB) headed by the Chief Secretary, Government of Uttar Pradesh (GoUP) and an Executive Committee (EC) headed by the Principal Secretary, Department of AYUSH. As per guidelines issued (May 2020) by GoI and directives issued (September 2020) by SAS, District AYUSH Societies (DASs) were also constituted in all the 75 districts of the State. DASs are governed by a GB headed by the District Magistrate and an EC headed by Chief Development Officer. As per directives of GoI (May 2020), the DASs were to have a District Programme Management Unit (DPMU), comprising of a District Programme Manager, Finance/Accounts Manager and a Data Assistant.

1.3 Audit Objectives

Performance audit has been carried out to assess whether:

1. the funding for public healthcare under AYUSH was adequate,
2. the availability and management of public health infrastructure was ensured,
3. the availability of drugs, consumables and equipment were ensured in public health,
4. the availability of necessary human resources at all levels, e.g., doctors, nurses, paramedics, etc. were ensured in public health,
5. healthcare services were available in public healthcare facilities,

6. Regulatory mechanism in the Government Hospitals were adequate.

1.4 Audit Criteria

The audit criteria were as below:

- Acts, Rules Regulations issued by GoI relating to delivery of healthcare and allied services; Orders, Circular, Guidelines and directives issued by GoI and State Government from time to time.
- Guidelines/Framework for implementation of NAM, issued by GoI; and State Annual Action Plans (SAAP) for the years 2018-19 to 2022-23, National Health Policy – 2017; and
- General Financial Rules (GFR), Uttar Pradesh Budget Manual (UPBM) Financial Handbook (FHB), Procurement Manuals of GoUP, Drugs Procurement policy of the GoUP.

1.5 Audit scope and Methodology

The audit covered the period from 2018-19 to 2022-23. The instances prior to the year 2018-19 and after the year 2022-23 were also included in the report wherever found necessary. The coverage of audit included:

- Offices of the Principal Secretary, AYUSH, GoUP, Lucknow; Director, Ayurvedic Services, Lucknow; Director, Unani Services, Lucknow; Director, Homeopathic Services, Lucknow; and Mission Director, SAS, Lucknow and District AYUSH Societies (DASs) of the selected districts,
- Offices of the Superintendent, State Ayurvedic & Unani Pharmacy in Lucknow; Government Analyst, Drugs Testing Laboratory (DTL), Lucknow,
- Regional and District level Offices of Ayurvedic, Unani and Homeopathy Services of the selected districts, Offices of the Superintendents of Fifty bedded Integrated AYUSH Hospitals (FIAHs); Medical Officers (MOs) of the selected hospitals and dispensaries; sampled Yoga Wellness Centres (YWCs) and Health & Wellness Centres (HWCs) in the selected Districts,
- Offices of Principals of selected Ayurvedic, Unani and Homeopathic Medical Colleges.

Uttar Pradesh has 75 districts, divided into four economic regions by the planning department. Audit selected 2 districts in each zone, and five out of 19 AYUSH Government Medical Colleges & Hospitals (GMCHs), two in Western Region and one each in Eastern, Central and Bundelkhand Region. In the selected districts, all the district level AYUSH health care facilities (AHCFs) including administrative offices, were selected for audit along with selected GMCHs. For coverage of AHCF 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. The detail of sampling is given in *Appendix-1*.

An entry conference was held with Principal Secretary, AYUSH, GoUP on 31 May 2023 in which Audit Objective, Audit Criteria and Audit Coverage were discussed. Draft Audit Report was issued to the Principal Secretary, AYUSH on 13 May 2024 and the replies, received in January and February 2025, have been suitably included in the report. Exit conference was held with Principal Secretary, AYUSH, GoUP on 6 February 2025.

1.6 Acknowledgement

Audit acknowledges the co-operation extended by the AYUSH Department, Directorates under the Department, downstream offices in sampled districts, selected AYUSH GMCHs, hospitals and dispensaries in conduct of the Performance Audit.

1.7 Structure of the report

This report of the Performance Audit consists of 9 themes/chapters viz. Introduction, Financial Management, Building Infrastructure, Furniture and Equipment, Production and Quality Testing of Medicine, Procurement and Distribution of Medicine, Human Resources, Imparting AYUSH Education, and Delivery of Services.

Chapter - 2

Financial Management

Chapter 2. Financial Management

AYUSH health infra structure, AYUSH health services and AYUSH education in the State are financed through the State budget and GoI assistance under NAM (Central Share: 60 *per cent*, State Share: 40 *per cent*). The hospitals and dispensaries providing healthcare service also collect user charges from the patients.

2.1 Funds received from State Budget

2.1.1 Receipt and utilisation of funds

Paragraph 25 of the Uttar Pradesh Budget Manual (UPBM) provides that in the preparation of the budget, the aim is to achieve as close an approximation to the actual as possible. Paragraph 28 of UPBM also stipulates preparation of estimates with reasonable accuracy.

(a) The details of provision, expenditure, and savings under Revenue and Capitals heads of grant No. 33 Medical Department (Ayurveda) grant No. 33 Medical Department (Unani) and grant No. 34 Medical Department (Homeopathy) during 2018-19 to 2022-23 is given in *Appendix-2 and 3* respectively, and summarised in the **Table-1**:

Table 1: Details showing provision release and expenditure of funds under Ayurveda, Unani and Homeopathy Services during 2018-19 to 2022-23

(₹ in crore)

Grant No.	Provision			Expenditure			Savings		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
33 (Ayurveda)	330.99	5630.71	5961.70	276.56 (83.56 %)	3902.58 (69.31 %)	4179.14 (70.10 %)	54.43 (16.44 %)	1728.13 (30.69 %)	1782.56 (29.90 %)
33 (Unani)	59.23	684.15	743.38	33.17 (56.0 %)	454.26 (66.40 %)	487.43 (65.57 %)	26.06 (44 %)	229.88 (33.60 %)	255.94 (34.43 %)
34 (Homeopathy)	119.53	2598.26	2717.79	76.77 (64.22 %)	1982.96 (76.32 %)	2059.73 (75.79 %)	42.76 (35.77 %)	615.30 (23.68 %)	658.06 (24.21 %)
Total	509.75	8913.12	9422.87	386.50 (75.82 %)	6339.80 (71.13 %)	6726.30 (71.38 %)	123.25 (24.18 %)	2573.31 (28.87 %)	2696.56 (28.62 %)

(Source: Directorates of Ayurveda, Unani and Homeopathy Services)

Audit noticed that the Department, during the period 2018-19 to 2022-23, utilised only 70.10 *per cent* of funds provisioned under grant No. 33 (Ayurveda), 65.57 *per cent* of funds provisioned under grant No. 33 (Unani) and 75.79 *per cent* of funds provisioned under grant No. 34 (Homeopathy). Audit further noticed that:

- Under the revenue head, the unspent balance during 2018-19 to 2022-23, in case of Ayurveda Services, Unani Services and Homeopathy Services ranged between 26.19 *per cent* and 38.08 *per cent*, 28.27 *per cent* and 38.64 *per cent*; and 11.50 *per cent* and 28.59 *per cent* respectively (*Appendix-2*). The reasons for non-utilisation/surrender of funds were mainly attributable to posts lying vacant and no fresh appointments, retirement of employees, non-creation of necessary posts, savings after

actual expenditure, savings due to non-receipt of demand from field offices and savings due to non-issue of sanctions¹ by the Government.

- Under the capital head, the unspent funds during 2018-19 to 2022-23, in case of Ayurveda Services, Unani Services and Homeopathy Services ranged between 0 per cent and 62.39 per cent, 21.36 per cent and 69.88 per cent; and 0.06 per cent to 68.79 per cent respectively (*Appendix-3*). The reasons for non-utilisation/surrender of funds were mainly attributable to savings after actual expenditure, savings due to non-receipt of demand from field offices and savings due to non-issue of sanctions by the Government.

(b) The Government also provided funds to the AYUSH Department under Grant No. 83 (Special Component Plan for Scheduled Castes). Audit noticed that:

- Under revenue head, against the provision of ₹ 33.74 crore made in the budget during 2018-19 to 2022-23 for Homeopathic GMCHs, the expenditure incurred was ₹ 28.44 crore (84.29 per cent), leading to surrender of ₹ 5.30 crore. The reasons for surrender of funds were attributable to non-receipt of demand and saving after actual expenditure.
- Under capital head, against the provisions of ₹ 2.52 crore² made in the budget during the period 2018-19 to 2022-23 for construction of Ayurvedic hospital buildings, the expenditure incurred was ₹ 0.22 crore (2020-21), leading to surrender of ₹ 2.30 crore (91.27 per cent). The reasons for non-utilisation/surrender of funds were attributable to non-receipt of demand and non-issue of financial sanctions by the Government. Similarly, against the provisions of ₹ 23.45 crore³ made in the budget for construction of homeopathy hospital buildings during the period 2019-20 to 2022-23, the expenditure incurred was ₹ 20.52 crore, leading to surrender of ₹ 2.93 crore⁴ (12.49 per cent). The reasons for non-utilisation/surrender of funds were attributable to non-issue of sanctions by the Government and savings after actual expenditure. These led to the non-creation of AHCFs.

The Government, in respect of grant 33 and 34, stated (January 2025) that in anticipation of filling up of the posts lying vacant, the provisions were made in the budget estimates, unutilised balances of funds were surrendered and there was no loss to the Government. It, however, furnished no reply regarding non-utilisation of funds received under grant No. 83. The reply is not acceptable as inflated provisions were made in the budget and the unutilised balances were surrendered on the last day of the financial year, as discussed in paragraph 2.1.2 leading to its non-reallotment.

¹ The non-issue of sanctions by the Government includes non-release of ₹ 28.61 crore, against the budgetary provision of ₹ 125.00 crore under grant No. 33, Medical Department (Ayurveda) for the year 2019-20 for NAM; and non-release of ₹ 29.35 crore, ₹ 1.28 crore and ₹ 35.32 crore against the budgetary provision of ₹ 40.00 crore, ₹ 40.00 crore and ₹ 70.00 crore under grant No. 34, Medical Department (Homeopathy) for the years 2019-20, 2020-21 and 2022-23 for NAM. Saving of ₹ 4.35 crore was also made against the budget allotment towards state share of NAM amounting to ₹ 40.00 crore for the years 2018-19, as it was sanctioned by the Government on the last day of financial year (31 March 2019); and the treasury did not accept the bill, presented to it after 5.00 PM.

² ₹ 0.10 lakh, ₹ 81 lakh, ₹ 81 lakh, ₹ 45 lakh and ₹ 45 lakh during the years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 respectively.

³ ₹ 932.42 lakh, ₹ 947.74 lakh, ₹ 374.65 lakh, ₹ 60.00 lakh and ₹ 30.01 lakh (total: ₹ 2344.82 lakh) during the years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 respectively

⁴ ₹ 0.01 lakh, ₹ 113.18 lakh, ₹ 89.78 lakh, ₹ 60.00 lakh and ₹ 30.01 lakh during the years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 respectively.

2.1.2 Delay in surrender of funds

Paragraph 141 of the UPBM provides that all final savings must be surrendered to the Finance Department by 25th of March, so that the same could be reallocated through re-appropriation or supplementary grant of appropriation.

Audit noticed that the Directorates of Ayurveda Services, Unani Services and Homeopathy Services surrendered the entire savings under the capital and revenue heads of account of grant No. 33 (Ayurveda), 33 (Unani) and 34 (Homeopathy) totaling ₹ 1782.56 crore, ₹ 255.94 crore and ₹ 658.06 crore respectively during the period 2018-19 to 2022-23, on the last day of the financial year. Audit also noticed that Directorates of Ayurveda Services and Homeopathy Services surrendered savings of ₹ 20.90 crore (Revenue: ₹ 18.60 crore, Capital: ₹ 2.30 crore) and ₹ 8.23 crore (Revenue: ₹ 5.30 crore, Capital: ₹ 2.93 crore) of Grant No. 83 on the last day of the financial year during the period 2018-19 to 2022-23.

The Government stated (January 2025) that the reasons for delays in surrender of funds was attributable to sanction of funds by GoUP in the last week of the financial year and belated receipt of information for surrender from the districts.

2.1.3 Release of funds on the last day of the financial year led to delayed completion of the Hostel building

According to Rule 62 (3) of GFR, rush of expenditure particularly in closing month of the financial year, is regarded as breach of financial propriety.

GoUP accorded (February 2019) administrative and financial approval (A&FA) of ₹ 3.41 crore for construction of a 50-bedded hostel in Ayurvedic GMCH, Muzaffar Nagar. GoUP released second instalment of ₹ 1.54 crore on 17.03.2021, which was released by the Director, Ayurveda Services to the Principal on 19.03.2021. The Principal released the installment to EA on 30.03.2021, i.e., the second last day of the financial year. Due to some technical problem between the Reserve Bank of India (RBI) and the Treasury, the amount was not transferred to EA leading to stoppage of the work. Subsequently, GoUP released the second installment of ₹ 1.71 crore in August 2023, and the work was completed belatedly in December 2024.

The Government stated (January 2025) that the budget letter was issued by the Principal on 27.03.2021 which was submitted to the treasury on 30.03.2021; and due to some technical problems between RBI and the Treasury, the funds could not be transferred to EA. Reply does not address the issue of releasing the funds at fag end of financial year and the project getting late resultantly.

2.1.4 Blockade of funds

Chapter XV, paragraph 174 of UPBM provides that financial irregularity falls under one or other of the following categories of which sub paragraph 4(10), *inter alia*, included drawing from treasuries of money not required for immediate use.

GoUP accorded (November 2010) A&FA of ₹ 29.67 crore for construction of the Ayurvedic GMCH building at Atarra, Banda; and nominated (August 2010) the Construction & Design Services, UP Jal Nigam, Lucknow (C&DS) as EA for the work. As per conditions of A&FA, the work was to be completed with 15 month and no revision in cost of work would be acceptable

Audit noticed (September 2023) that the Principal released funds to EA in 7 installments⁵ during January 2011 to February 2023 without ensuring utilisation of the previously released funds. EA parked the funds⁶ in a savings bank account with minimum monthly balance during January 2011 to March 2021 ranging between ₹ 90,49,152 and 11,39,46,864 (average ₹ 5,14,69,487 per month), as detailed in *Appendix-4*, and earned interest of ₹ 2.04 crore⁷ indicating that the funds were transferred to EA without requirement. GoUP accorded (February 2023) A&FA on the revised estimate of ₹ 35.37 crore for the work. The work, however, was incomplete (August 2023) despite lapse of more than 14 year of targeted date of completion.

The Government stated (January and February 2025) that the funds were released after utilisation of previously released installment; and EA (C&DS) is a GoUP undertaking. Reply is not acceptable as EA parked the funds in the bank account; and the works are incomplete even after lapse of more than 14 years of targeted date of completion.

2.2 Funds Management under NAM

2.2.1 Receipt and utilisation of funds under NAM

GoI provided funds to GoUP for implementation of NAM in the State. The ratio of Central Share (CS) and State Share (SS) under the scheme was 60:40 during the period under report. CS is transferred to State AYUSH Society (SAS) through treasury route, as per the approved State Annual Action Plan (SAAP). Year-wise position of the funds demanded, approved, received, and utilised during 2018-19 to 2022-23 is detailed in **Table 2**:

Table 2: Details showing year-wise position of funds demanded, approved, received and utilised under NAM during 2018-19 to 2022-23

Particulars	Year					Total
	2018-19	2019-20	2020-21	2021-22	2022-23	
(₹ in crore)						
<i>Demand as per State Annual Action Plan</i>						
Central Share	164.45	125.46	140.54	348.12	508.00	1286.57
State Share	109.64	83.64	93.70	232.08	338.66	857.72
Total	274.09	209.10	234.24	580.20	846.66	2144.29
<i>Outlay approved by NAM</i>						
Central Share	120.49	79.92	103.21	235.95	288.75	828.32

⁵ 1st installment (20.01.2011): ₹ 5.93 crore; 2nd Instalment (04.08.2011): ₹ 5.84 crore; 3rd installment (02.02.2013): ₹ 5.00 crore; 4th installment (03.03.2014): ₹ 5.00 crore; 5th installment (31.03.2016): ₹ 5.00 crore; 6th installment (23.02.2021): ₹ 1.42 crore; 7th installment (06.02.2023): ₹ 2.00 crore.

⁶ While crediting the 2nd, 3rd, 4th, and 5th instalments (after implementation of PFMS in July 2020, the 6th and 7th installment of ₹ 1.41 crore and ₹ 2.00 crore released in February 2021 and February 2023 were transferred to Headquarters of C&DS) of ₹ 5.84 crore, ₹ 5.00 crore, ₹ 5.00 crore and ₹ 5.00 crore, there were balances of ₹ 1.10 crore, ₹ 2.80 crore, ₹ 4.97 crore and ₹ 6.43 crore respectively in the Saving Bank Account (Customer account ID No. 24920100007641) opened (January 2011) in Bank of Baroda for the project.

⁷ Including interest of ₹ 2.35 lakh earned on balances lying in SBA during April 2021 to March 2023.

Particulars	Year					Total
	2018-19	2019-20	2020-21	2021-22	2022-23	
State Share	80.33	53.28	68.80	157.30	192.50	552.21
Total	200.82	133.20	172.01	393.25	481.25	1380.53
Releases						
Central Share	120.49	79.92	103.21	138.10	144.37	586.09
State Share	80.33	53.28	68.80	92.06	48.13	342.60
Total	200.82	133.20	172.01	230.16	192.50	928.69
Expenditure						
Central Share	120.44	77.56	94.84	117.92	80.66	491.42
State Share	72.73	32.15	55.36	75.32	38.10	273.16
Total (% expenditure against releases)	193.17 (96.19 %)	109.71 (82.36 %)	150.20 (87.32%)	193.24 (83.96%)	118.76 (61.69%)	765.08 (82.38%)
Unspent Balance						
Central Share	0.05	2.36	8.36	20.18	63.71	94.66
State Share	7.59	21.13	13.44	16.74	10.03	68.94
Total	7.64	23.49	21.81	36.92	73.74	163.60

(Source: State AYUSH Society)

Audit noticed that:

- Against demand of ₹ 2144.29 crore in State Annual Action Plan for the period 2018-19 to 2022-23, the GoI approved total outlay of ₹ 1380.53 crore, which was only 64.38 per cent of the demand.
- Against the approved outlay of ₹ 1380.53 crore (CS: ₹ 828.32 crore, SS: ₹ 552.21 crore) for the period 2018-19 to 2022-23, the funds released were ₹ 928.69 crore (CS: ₹ 586.09 crore, SS: ₹ 342.60 crore), which was 67.27 per cent of the outlay approved. Against the funds released, SAS incurred a total expenditure of ₹ 765.08 crore (CS: ₹ 491.42 crore, SS: ₹ 273.16 crore), leaving a balance of ₹ 163.60 crore (CS: ₹ 94.66 crore, SS: ₹ 68.94 crore).

The Government stated (January 2025) that GoI approves SAAP after scrutiny of the proposals submitted by SAS. The facts remains that SAS failed to utilised the funds approved and released under NAM.

2.2.2 Parking of NAM funds

Funds under NAM is sanctioned for implementation of approved activities, proposed in SAAP for the respective years.

Audit noticed that the funds, transferred for implementation of approved activities under NAM, were parked in the bank accounts, as discussed below:

- SAS transferred funds of ₹ 12.89 crore to the Director, Ayurveda Services during the period 2015-16 to 2019-20. The Director, however, utilised funds of ₹ 8.20 crore, and parked the funds of ₹ 4.68 crore in its account as detailed in **Appendix-5**. At the instance (September 2021) of SAS, the parked funds were transferred (September 2021) to the Single Nodal Account (SNA), opened under the directives⁸ (March 2021) of GoI. SAS

⁸ GoUP authorised (August 2021) SAS to open SNA in Bank of Baroda, Gomti Nagar, Lucknow. Additional Chief Secretary directed (September 2021) DASs to transfer the balances of NAM funds to SNA.

issued (December 2021) fresh limits of ₹ 1.76 crore⁹ to Director, Ayurveda Services for five activities approved for the period 2015-16 to 2019-20.

- SAS transferred¹⁰ funds totalling ₹ 8 crore to the Director, Homeopathy Services during the period 2015-18 for procurement of equipment/tools for its dispensaries, which were transferred (May 2018) to DHMOs of respective districts, leaving a balance of ₹ 53.29 lakh. At the instance of SAS, the balance funds of ₹ 53.29 lakh were transferred (October 2021) to SNA. SAS issued (December 2021) fresh limits for the entire funds of ₹ 53.30 lakh.
- DASs of 69 out of 75 districts refunded (September 2021 to June 2022) NAM funds totalling ₹ 17.53 crore (including interest) parked in banks relating to YWCs, Mobility Support, Information, Education & Communication (IEC), Yoga Day, Homeopathic Medicine, Cleanliness Action Plan¹¹, Public Health Outreach, Mobility Support, AYUSH Gram, Laboratory testing charges, purchase of equipment etc. pertaining to the period 2015-16 to 2021-22, as detailed in *Appendix-6*. Audit of test checked districts also revealed parking of ₹ 2.40 crore pertaining to the activities and periods mentioned earlier. The main reasons, as stated by the Divisional Ayurvedic and Unani Officers (DAUOs)/District Homeopathic Medical Officers (DHMOs), were lack of clarity in directives received from SAS for spending the funds.

The Government accepted (January 2025) parking of funds and cited various reasons¹² for the same.

2.2.3 Non-submission of Utilisation Certificates

Paragraph 7.5 of NAM guidelines provides for submission of certificate of actual utilisation (UC) of non-recurring grants. It also provides release of recurring grant-in aid (GIA) in succeeding years only after receipt of provisional UC in respect of grants of the preceding financial year; and release of GIA of more than 75 per cent of the total amount sanctioned for the subsequent year only after submission of UC and the annual audited statement relating to GIA released in the preceding year.

Audit noticed that against the total expenditure¹³ of ₹ 944.66 crore during the year 2018-19 to 2022-23 with CS amounting to ₹ 583.99 crore, SAS submitted UCs for ₹ 414.94 crore (71.05 per cent) only. Against UCs submitted, NAM

⁹ DTL (2015-16): 1.11 crore, Sample Testing (2015-16): ₹ 0.65 lakh; DTL (2016-17): ₹ 30.33 lakh; DTL: ₹ 25 lakh and DTL (2019-20): ₹ 9 lakh (Total 176.34 lakh).

¹⁰ The entire funds of ₹ 12.23 lakh and ₹ 36.67 lakh transferred to DHMOs of Gazipur and Pilibhit respectively during the year 2015-16 were returned (October 2023) without utilisation. Out of ₹ 6.11 lakh transferred to DHMO, Meerut during the year 2015-16, ₹ 4.39 lakh was returned without utilisation.

¹¹ DAUO, Prayagraj spent ₹ 1.17 lakh on Cleanliness Action Plan without availability of funds.

¹² Out of ₹ 1.11 crore (2015-16), funds of ₹ 1.02 crore meant for human resources in PAUM was not utilised due to non-approval by the Government and was surrendered to SAS which was surrendered (October 2021) to GoI, and a letter has been written (January 2024) to Superintendent, PAUM for submitting proposal for the balance amount of ₹ 9.00 lakh; ₹ 69.67 lakh (2016-17) has been utilised in renovation of laboratory building; ₹ 30.33 lakh (2016-17) meant for procurement of equipment could not be utilised for want of manpower, ₹ 0.64 lakh (2015-16) was not utilised due to binding of funds transfer through PFMS, ₹ 25 lakh (2018-19) and ₹ 9 lakh (2019-20) were not utilised due to pendency of proposal for human resources for DTL at government level; and ₹ 2.22 crore pertaining to ASHA/ANM Training Programme (2016-17) was surrendered (September 2021) to SAS.

¹³ Funds transferred to the Directorates and their downstream administrative offices were not utilised by these offices fully and returned (September 2021) to SAS, as discussed in Paragraph 2.2.2.

Directorate admitted UCs of ₹ 185.40 crore (31.75 per cent of expenditure incurred and 44.68 per cent of UC submitted) only.

Government stated (January 2025) that UCs of ₹ 597.15 crore has been sent to GoI, which is 78 per cent of the total expenditure incurred. It, however, did not offer any comment on non-submission of UCs for the entire expenditure and acceptance of only 55.15 per cent of the UCs submitted to GoI.

2.3 Management of registration/user charges

2.3.1 Receipt and utilisation of user charges

The Government Order (February 2001) provided collection of user charges from the beneficiaries of AYUSH dispensaries/hospitals at the prescribed rates. Fifty per cent of the user charges collected by the hospitals attached to AYUSH GMCHs were to be retained by the respective hospitals, and the charges collected by other hospitals and dispensaries were to be retained by their respective DAUOs/RUOs/DHMOs. The retained charges were to be deposited in nationalised bank and balance 50 per cent was to be deposited in Government Account.

The details of user charges collected, user charges deposited into treasury and banks by the test checked hospitals and dispensaries during the year 2018-19 to 2022-23 is given in *Appendix-7*. Audit noticed that:

- AYUSH Department did not issue any guidelines for depositing the user charges in SBA. Incidentally, Finance Department, GoUP issued (May 2015) orders which, *inter alia*, provided for opening of SBA by the Government Departments in State Bank of India or any other Public Sector Banks. Audit noticed that out of five GMCHs, eight DAUOs, two RUOs and eight DHMOs test checked in Audit, three GMCHs, three DAUOs, one RUO and two DHMOs deposited the user charges in current account.
- The user charges retained by DAUOs, RUOs and GMCHs were to be utilised in maintenance and cleanliness of the hospitals/dispensaries and welfare of the patients etc. Against the funds of ₹ 71.78 lakh retained by DAUOs/RUOs and Ayurvedic GMCHs, only ₹ 39.52 lakh was utilised. Similarly, against ₹ 42.63 lakh retained by DHMOs and Homeopathic GMCHs, only ₹ 1.97 lakh was utilised. Thus, the user charges of ₹ 72.92 lakh (63.73 per cent) was not utilised for maintenance of the hospitals and welfare of the patients.
- The Principals of Ayurvedic GMCH, Banda and Unani GMCH Lucknow, DAUOs/RUOs of Banda, Moradabad, Jhansi, Kanpur Nagar, Prayagraj districts and Principals of Homeopathic GMCHs Moradabad & Prayagraj, DHMOs of Banda, Moradabad, Jhansi, Kanpur Nagar, Lucknow, Pilibhit, Prayagraj districts did not incur any expenditure from the retained user charges of ₹ 67.81 lakh during the year 2018-19 and 2022-23. Further, Principal, Ayurvedic GMCH, Pilibhit, DAUOs/RUOs of Pilibhit, Lucknow and Varanasi and DHMOs of Varanasi utilised only 36 per cent of the available funds. Joint physical verification and information furnished by selected dispensaries and hospitals revealed poor condition of the building

(paragraph 3.4), poor cleanliness¹⁴, lack of sitting facility, electricity, fan at sitting space, drinking water facility and ramp for differently abled and non-availability of dressing materials (Paragraph 3.5). Thus, the objective of maintenance and cleanliness of the hospitals and dispensaries, and welfare of the patients by utilising registration charges was partially achieved.

The Government stated (January 2025) that the user charges retained in the nationalised banks are being utilised in cleanliness of the hospitals and welfare of the patients. Reply is not acceptable since considerable amount of user charges are lying unutilised in the accounts of DAUOs/RUOs/DHMOs and GMCHs. The Government was silent on depositing the user charges in current account.

2.3.2 No uniformity in collection of Registration/User Charges

GoUP issued (February 2001) directives to collect user charges from the patients admitted in the hospitals attached to AYUSH Medical Colleges at the rates prescribed for Allopathic Medical Colleges & Hospitals. The Government also issued (August 2003) directives to provide beds to patients free of cost. The Government terminated (August 2012) recovery of admission charges of ₹ 35 from patients, except the hospitals attached to Medical Colleges.

Audit noticed that there was no uniformity in recovery of user charges from patients admitted in the hospitals attached to Medical Colleges, as discussed below:

- A total number of 7034 patients were admitted in Homeopathic GMCH, Moradabad during the period 2018-19 to 2022-23. The GMCH did not collect admission charges of ₹ 35 from these patients amounting to ₹ 2.46 lakh.
- Out of remaining 4 test-checked GMCHs, Ayurvedic GMCH, Banda recovered admission charges from 1461 patients at the rate of ₹ 31 per patient amounting to ₹ 0.45 lakh, whereas Ayurvedic GMCH Pilibhit, Unani GMCH, Lucknow and Homeopathic GMCH, Prayagraj recovered admission charges from 7018 patients, 2739 patients and 6859 patients respectively at the Rate of ₹ 35 per patient amounting to ₹ 5.82 lakh.

The Government in respect of Ayurveda and Homeopathy Services stated (January 2025) that with the objective to bring uniformity in the rate of user charges, a proposal has been sent (January 2025) to the Government; and co-ordination will be made by Homeopathy Services with other systems of medicine under the AYUSH department. Regarding Unani Services, it was stated that action is taken as per the Government directives.

¹⁴ Out of 70 dispensaries and hospitals test-checked, cleanliness in 2 Unani and 1 Ayurvedic 4 bedded hospitals was bad. Audit of sampled 25 Ayurvedic, 19 Unani and 16 Homeopathic dispensaries and hospitals in eight test checked districts revealed that there was no dressing/first aid items in 12 Ayurvedic (50 per cent), 11 Unani (58 per cent) and 13 (81.25 per cent) Homeopathic dispensaries/hospitals.

To sum up, against the budgetary provisions for **revenue expenditure** of ₹ 5630.71 crore for Ayurveda Service, ₹ 2598.26 crore for Homeopathy Services and ₹ 684.15 crore for Unani services during 2018-19 to 2022-23, there were savings of ₹ 1728.13 crore (30.69 per cent), ₹ 615.30 crore (23.68 per cent) and ₹ 229.88 crore (33.60 per cent) respectively. Similarly, against the provisions for **capital expenditure** of ₹ 330.99 crore for Ayurveda Services, ₹ 119.53 crore for Homeopathy Services and ₹ 59.23 crore for Unani services during 2018-19 to 2022-23, there were savings of ₹ 54.43 crore (16.44 per cent), ₹ 42.76 crore (35.77 per cent) and ₹ 26.06 crore (44 per cent). The Directorates surrendered the 100 per cent savings on the last day of the financial year. The funds utilisation under National AYUSH Mission ranged between 61.69 per cent to 96.19 per cent under National Ayush Mission between 2018-19 to 2022-23. The funds were parked by the Director, Ayurveda Services, Director of Homeopathy Services and Secretary, DASs in their respective bank accounts. The user charges recovered from patients were not utilised fully for maintenance of hospitals and patient welfare.

Recommendation 1: The demands for funds should be rationalised and efforts should be made to utilise the funds received under NAM for implementation of approved activities. Steps should be taken to avoid parking of funds.

Recommendation 2: The Government should consider issuing orders for uniformity in levy and management of user charges recovered from patients of AYUSH hospitals and dispensaries.

Chapter - 3

Building Infrastructure

Chapter 3: Building Infrastructure

This chapter deals with creation and utilisation of building infrastructure for delivery of quality health services.

3.1 Availability of AYUSH Healthcare infrastructure in the State

The State Government did not prescribe any norm for establishment of AYUSH healthcare facilities (AHCs). There was uneven distribution of the primary, first and second referral hospitals amongst the four geographical regions of the State, as given in **Table-3**, below:

Table 3: Details showing availability of healthcare infrastructure in four geographical regions of the State

Name of services	Total Population	Total Number					
		Medical Colleges & Hospitals	50-bedded integrated hospitals	25 Bedded hospitals	15-bedded hospitals	4 bedded hospitals	Dispensaries
Eastern Region (28 districts)							
Ayurveda	81875325	2	3	28	28	731	133
Unani		1	1	0	3	78	30
Homeopathy		4	2	0	0	0	728
Western Region (30 districts)							
Ayurveda	74269658	3	0	24	22	523	108
Unani		0	1	0	4	51	28
Homeopathy		3	0	0	0	0	396
Central Region (10 districts)							
Ayurveda	31488736	1	1	13	15	276	43
Unani		1	1	0	1	36	12
Homeopathy		2	1	0	0	0	332
Bundelkhand Region (7 Districts)							
Ayurveda	12178522	2	5	6	5	123	32
Unani		0	0	0	1	7	3
Homeopathy		0	1	0	0	0	129

(Source: Statistical Diary of Uttar Pradesh)

However, the unevenness extended to districts as well. Audit noticed that the availability of Ayurvedic hospitals/dispensaries, Unani hospital/dispensaries and Homeopathic dispensaries in a district ranged between 5 to 64, 0¹ to 11 and 2 to 67. Even after taking into consideration the size and population of the region, there was uneven distribution of AHCs in the districts. For instance, district Ballia with an area of 1981 sq. km. and population of 32.40 lakh is having 64 Ayurvedic Hospitals/Dispensaries whereas the district Kaushambi, with an area of 1780 sq. km. and population of 16.00 lakh, i.e. 90 per cent of the area and 49 per cent of the population of Ballia, is having only 5 Ayurvedic hospitals/dispensaries which is only 7.8 per cent of the Ayurvedic dispensaries available in Ballia.

The Government stated (January 2025) that hospitals are constructed as per government directives/approvals of the District Monitoring Committees; and efforts are being made to remove the regional disparities. Reply confirms that there was no norm for establishment of AYUSH healthcare facilities.

¹ Chitrakoot, Etawah, Gautam Buddha Nagar, Hapur, Jhansi, Mainpuri, Maharajganj, Mathura, Shamlī,

3.2 Creation and upgradation of healthcare infrastructure

As per the approval granted under NAM, SAS awarded the work of construction and upgradation of healthcare infrastructure to EAs. The details given in **Table 4** indicates position (August 2024) of construction and upgradation of healthcare infrastructure under NAM, since inception of SAS (2015-16) to 2022-23:

Table 4: Details showing construction and upgradation of healthcare infrastructure under NAM during 2015-16 to 2022-23

Name of the work	Sanctioned during	Number of units			
		Sanctioned	Awarded for work	Completed	Incomplete
Construction of new buildings					
Fifty-bedded Integrated AYUSH Hospital	2015-16 to 2022-23	25	25	18	7
30 bedded hospital	2022-23	1	1	0	1
Ayurvedic dispensaries	2021-22	250	250	224	26
Upgradation of existing buildings					
Dispensaries into HWC	2019-20 to 2021-22	1034	1034	891	143
15/25 bedded hospitals	2016-17 & 2021-22	12	7	7	0
4 bedded hospitals	2016-17 & 2021-22	49	30	23	7
Ayurvedic dispensaries	2017-18 & 2021-22	73	73	68	5
Unani dispensaries	2017-18 to 2020-21	40	40	31	9
Homeopathic dispensaries	2015-16 to 2019-20	302	302	285	17

(Source: information furnished by SAS)

The works sanctioned and awarded during 2018-19 to 2022-23 are discussed in succeeding paragraphs:

3.2.1 Construction of Fifty Bedded Integrated AYUSH Hospitals

AYUSH Services component of NAM, *inter alia*, includes setting up of Fifty-bedded Integrated AYUSH Hospitals (FIAH) and provides one-time grant up to ₹9.00 crore for undertaking construction work for each FIAH.

GoI approved 25 FIAHs and sanctioned funds of ₹ 249.00 crore for the State of UP during the year 2015-16 and 2022-23. Out of the sanctioned funds, SAS released ₹177.16 crore to EAs. EAs incurred a total expenditure of ₹ 141.83 crore (October 2023). Against the approved 25 FIAHs, 18 FIAHs were completed and seven² FIAHs were incomplete (August 2024). Audit observed discrepancies in construction of FIAHs, as discussed below:

3.2.1.1 Selection of site without adequate care

Paragraph 212 of UPBM provides project identification with preparation of a feasibility report which should, *inter alia*, include analysis of the existing

² Saharanpur, Unnao, Shravasti, Hardoi, Gorakhpur, Sambhal and Mirzapur.

situation, nature, and magnitude of the problems to be addressed, alternative strategies, preliminary site³ investigations etc. Paragraph 378 of FHB Volume VI provides that no work shall be commenced on the land unless it has been handed over by a responsible Government Officer.

Scrutiny of records revealed that the site for construction of FIAHs were proposed without adhering to the aforesaid provisions, as discussed below:

- NAM approved (2015-16) construction of a FIAH in Kushinagar. Executive Committee (EC) of SAS, however, changed (December 2019) the site from Kushinagar to Bulandshahr due to the dilapidated condition of the existing building in Kushinagar. The change was approved (July 2020) by NAM. The work was started belatedly (September 2021), and completed (January 2024) after lapse of more than eight years of its sanction.
- NAM approved (2017-18) construction of an FIAH in Saharanpur. Against the cost of ₹ 7.05 crore ascertained by GoUP, first instalment of ₹ 2.65 crore was released (March 2018) to EA. The construction was started on the land acquired (March 2018) by District Magistrate, Saharanpur in the village Bidvi. The erstwhile lease holders of the land, alongwith few others, challenged the acquisition⁴. As a result, the work was stopped after incurring a total expenditure of ₹ 1.18 crore. Similarly, FIAHs sanctioned (2018-19) for Maharajganj and Agra were cancelled due to land issues.
- NAM approved (2017-18) construction of an FIAH for the district of Sonbhadra. Since inception (August 2018) of work, though villagers informed scarcity of water in the area, no corrective step was taken. After encountering problem in lifting of water⁵, a survey conducted (December 2022) at the instance of Project Engineer found indication of massive unfractured hard rock. FIAH, therefore, was running with scarcity of water and during summer season, the supplies were provided through water tankers.

The Government stated (January 2025) that the site of FIAH, Kushinagar was changed as the land was not in proper shape; the land of FIAH Saharanpur became disputed after commencement of the work; funds for construction of FIAHs of Maharajganj and Agra has been refunded to NAM; and availability of water in FIAH, Sonbhadra has been started (November 2023) by repairing of the submersible pump. Reply confirms that the proposal for construction of FIAHs were forwarded without adhering to the conditions given in Paragraph 212 of UPBM.

3.2.1.2 Delays in establishing the Hospitals

Audit noticed that against the 25 FIAHs, sanctioned during 2015-16 to 2022-23:

³ Paragraph 204 of UPBM cautions wasteful expenditure due to execution works without availability of land.

⁴ The Proposal was not passed in Land Management Committee of the village, and the Gram Pradhan refused to accept the proposal in a meeting held (November 2021) subsequently under the chairmanship of CDO, Saharanpur.

⁵ Against the provision of 140 metres, drilling was executed upto the depth of 236 metres but due to low pressure, lifting of water upto the overhead tank was not possible.

- Only 11 FIAHs⁶, out of 19 FIAHs⁷ sanctioned during 2015-16 to 2018-19, were inaugurated in December 2021 and made functional upto March 2023⁸ due to delayed completion of work. Of these, FIAH, Lucknow was not taken over (October 2023), whereas FIAH, Kanpur Nagar was taken over (August 2023) conditionally due to non-completion of works.
- GoUP submitted proposals of ₹ 46.50 crore, ₹ 21.20 crore, ₹ 15.00 crore and ₹75.00 crore for construction of thirteen, eight, six and five FIAHs during the years 2018-19, 2019-20, 2020-21 and 2022-23 respectively. GoI did not approve these 32 proposals mainly due to not completing of earlier approved FIAHs and other desired/required formalities⁹.

Thus, due to improper selection of site and delayed completions of the hospitals, the benefits of the scheme were either extended belatedly or not extended to the targeted beneficiaries at all.

The Government stated (January 2025) that out of 19 FIAHs sanctioned during 2015-16 to 2018-19, 16 FIAHs have been operationalised¹⁰; action for delayed completion of 6 FIAHs sanctioned during 2020-21 and 2021-22 is being taken; eight FIAHs not approved by GoI were approved in subsequent SAAPs and the Government has its own parameters for sanctioning the projects. The fact remains that no action for delayed completion of 11 FIAHs has been taken, and GoI did not approve other 24 FIAHs mainly due to non-completion of earlier projects.

3.2.2 Construction of new Dispensaries

Under NAM, one time grant of ₹ 30 lakh is provided for construction of new building and procurement of furniture, equipment, IT provision for AYUSH Health Management Information System (HMIS) etc., in cases where the AYUSH dispensaries were running in a rented building, or the existing Government building is dilapidated and beyond economical repairs.

Audit observed that based on the proposal submitted in SAAP for the year 2021-22, GoI sanctioned (December 2021) ₹ 73.50 crore for construction of 250 new dispensaries. SAS nominated (December 2021) UP Projects Corporation Limited (UPPCL) as EA for the work; and released¹¹ (December 2021) an advance of ₹ 2.99 crore to the UPPCL. At the instance of SAS, UPPCL submitted (December 2021) a model estimate of ₹ 29.90 lakh, which included ₹23.90 lakh for civil work and ₹ 6.00 lakh for furniture and hospital equipment (F&HE). The estimate submitted by UPPCL was forwarded (December 2021) to UP Public Works Department, Lucknow (PWD) for technical examination.

⁶ Amethi, Bareilly, Deoria, Kanpur Dehat, Kanpur Nagar, Kaushambi, Lalitpur, Lucknow, Sant Kabir Nagar, Sonbhadra and Varanasi.

⁷ Five (Bareilly, Bulandshahr, Kanpur Nagar, Lucknow and Varanasi), One (Basti), Ten (Amethi, Ballia, Deoria, Jalaun, Kanpur Dehat, Lalitpur, Kaushambi, Saharanpur, Sant Kabir Nagar, Sonbhadra) and Five (Maharajganj, Agra, Raebareli, Baghpat and Fatehpur) FIAHs sanctioned during 2015-16, 2016-17, 2017-18 and 2018-19.

⁸ Transfer certificates mentioning dates of completion was issued during November 2021 and June 2022.

⁹ The state did not submit cost estimate as well as commitment towards creation of regular post for proposed hospitals alongwith SAAP for the years 2019-20 and 2020-21.

¹⁰ Two are completed whereas stay order has been issued by Hon'ble High Court on FIAH, Saharanpur.

¹¹ In anticipation of approval of the estimate submitted (December 2021) by E-n-C.

After vetting¹² (January 2022), PWD evaluated cost of the work for ₹ 23.17 lakh, excluding F&HE. Audit further noticed that:

- The Chairman of SAS directed (December 2021) to delete the F&HE component from the detailed estimate and hence, UPPCL provided (January 2021) an estimate of ₹ 6.00 lakh for construction of boundary wall, gate, interlocking, branding etc. in place of F&HE. After revision in rates of GST from 12 *per cent* to 18 *per cent*, UPPCL revised the estimates of civil work for ₹ 24.81 lakh and estimates of boundary wall and gate for ₹ 4.59 lakh¹³ (total: ₹29.40 lakh) per dispensary, which was approved (February 2022) by SAS. Though, the cost of ₹29.40 lakh per dispensary included cost of civil work as well as cost of F&HE, IT provision for AYUSH HMIS etc, SAS approved entire cost of construction on civil works only. Even the civil work did not include works for branding F&HE etc.
- GoI sanctioned construction of 250 dispensaries based on the list of sites provided (December 2021) by the Director, Ayurveda Services. Mission Director, informed (March 2022) the Director, Ayurveda Services that 49 sites were not available, indicating that the selection of sites were not done with proper care. Though list of new sites was provided (March 2022) to EA; 26 HWCs were incomplete and work on 4 dispensaries was not started (September 2023) for want of sites.
- After making (December 2021) payment of ₹ 2.99 crore, SAS released four instalments of ₹67.23 crore¹⁴ to EA during December 2021 to July 2023, duly putting on record that the quality of work carried out was satisfactory. The frequent complaints received from the districts/DAUOs, however, indicated that the quality of the works was not up to the mark¹⁵. For instance, a three-member committee constituted (June 2022) by the District Magistrate, Deoria for inquiring various irregularities reported in construction of Ayurvedic dispensary, Nautan Hathiyagarh, Deoria found that against the provision of one metre, foundation of the building was only 15 cm deep; brick soling was done without Plain Cement Concrete (PCC) work on foundation; bricks used were of substandard quality; and submersible pump was installed after boring upto 60 meters only, against the provisions of 75 metres. However, neither any penalty was imposed, nor the firm was blacklisted.

The Government stated (January 2025) that since new dispensaries were to be constructed in place of old dispensaries and their equipment could be reused, the cost of equipment has been utilised in civil work and EA has suspended the erring official. Reply does not address the issue as SAS incurred excess expenditure against the norm on civil works. The Government did not reply regarding selection of the sites.

¹² E-n-C, however, returned (January 2022) the estimate highlighting various discrepancies; and sought some further information/document. SAS communicated (January 2022) the discrepancies to UPPCL. UPPCL rectified the discrepancies and submitted (January 2022) revised lay out and estimate of ₹ 29.98 lakh to PWD.

¹³ The estimate of ₹ 4.59 lakh included boundary wall and gate without branding.

¹⁴ First (December 2021): ₹ 2.99 crore; Second (March 2022): ₹ 11.71 crore; Third (June 2022): ₹ 25 crore; Fourth (January 2023): 18.37 crore; Fifth (July 2023): ₹9.16 crore, total ₹67.23 crore (including advance of ₹2.99 crore).

¹⁵ There are various other complaints of similar nature from other districts against EA.

3.3 Upgradation of Hospitals and Dispensaries

3.3.1 Upgradation of 4-bedded and 15/25 bedded Hospitals

AYUSH Services component of NAM, *inter alia*, provides¹⁶ one time grant up to ₹ 75 lakhs and ₹ 20 lakh for undertaking construction and renovation of existing premises of Government AYUSH hospitals and dispensaries respectively.

Audit noticed that GoI approved upgradation of two 15/25-bedded hospitals and 10 Ayurveda dispensaries during the year 2016-17, which were completed in December 2018 and September 2018 respectively. GoI also approved (2021-22) upgradation of ten 15/25-bedded Ayurvedic hospitals and 39 Ayurveda dispensaries during the year 2021-22 at a total cost of ₹ 15.34 crore. GoUP nominated (June 2022) C&DS as EA for the work. Out of the approved ten 15/25-bedded and 39 Ayurveda dispensaries, work for only five¹⁷ 15/25-bedded and 20¹⁸ 4-bedded hospitals (against the approval of dispensaries) respectively were awarded (June 2022) and funds of ₹ 4.83 crore was released to EA, without executing any agreement and without prescribing scheduled dates of start and completion of work. EA completed (October 2024) five 15/25-bedded and thirteen 4-bedded hospitals, and the work on seven 4-bedded hospitals were in progress despite lapse of 18 months of award of work.

The Government stated (January 2025) that out of the sanctioned ten 15/25 bedded hospitals, five were in a dilapidated condition and their upgradation was not possible; in Appraisal Committee Meeting (July 2022), civil work of only 20 four-bedded Ayurvedic hospitals were approved, of which work on 13 hospitals have been completed, two are in progress, work on remaining 5 hospitals were executed out of the funds available locally; and execution of MoU has now been started. Reply indicates lack of proper mechanism in selection of hospitals for upgradation, awarding of the works and completion of work in a given time frame.

3.3.2 Upgradation of Dispensaries to Health and Wellness Centres

GoI decided (January 2019) to upgrade at least 12,500 HWCs¹⁹ under *Ayushman Bharat* by the Ministry of AYUSH. Accordingly, it approved (March 2020) the proposal to operationalise these HWCs under the broad umbrella of NAM in a phased manner by 2023-24.

Audit noticed that GoI sanctioned 1034 dispensaries for upgradation as HWCs for the State of UP during 2019-20 to 2022-23. The details given in **Table-5** indicates status of operationalisation of the HWCs:

¹⁶ Including furniture, fixtures, equipment, etc. and recurring Grant of ₹ 0.70 Lakhs per annum as lump sum contingency fund is provided.

¹⁷ The remaining 5 hospitals were in a dilapidated condition.

¹⁸ 17 hospitals were in a dilapidated condition and one hospital was previously constructed under Zila Yojna.

¹⁹ To provide primary healthcare through AYUSH; to establish a holistic wellness model based on AYUSH; and to provide the informed choice to the needy. It includes preventive and promotive measures for self-care.

Table 5: Details showing sanction of HWCs and funds released

Year	HWCs proposed in SAAP (No.)	No. of HWCs sanctioned	Budget approved			Budget released		Total
			Recurring	Non-recurring	Total	Recurring	Non-recurring	
2019-20	523	324	2255.60	2434.82	4690.42	2255.60	2434.82	4690.42
2020-21	268	268	833.51	1620.37	2453.88	833.51	1620.37	2453.88
2021-22	279	279	1442.43	1911.15	3353.58	1442.43	1911.15	3353.58
2022-23	60	60	310.20	411.00	721.20	142.20	290.60	432.80
	103	103	532.51	293.55	826.06	0	169.95	169.95
Total	1233	1034	5374.25	6670.89	12045.14	4673.74	6426.89	11100.63

(Rupees in lakh)

(Source: State AYUSH Society)

Audit noticed irregularities in implementation of the component, as discussed in succeeding paragraphs:

3.3.2.1 Lack of bottom-up approach in selection of dispensaries for upgradation as HWCs

Operational Guidelines for HWCs provide that the first stage for each state is to develop a road map with the number of HWCs that is required to be created in a phased manner. The guidelines further provide need-based location of HWCs, where health care facilities are comparatively lacking, based on a joint exercise of Departments of Health and AYUSH to avoid overlapping of catchment areas.

Audit observed that there was no planning in the department for creation of HWCs in a phased manner. While proposing names for the upgradation of HWCs, neither joint exercise for identification of health care facilities for upgradation was conducted, nor the need-based location of HWCs were ensured. As a result, the Director, Ayurveda proposed 42 such HWCs during 2019-21, of which 28 were not found feasible for upgradation²⁰ and nine HWCs were already upgraded. UPSCIDCO further (October 2021) informed SAS that the work on 32 out of 324 HWCs and 42 out of 268 HWCs sanctioned during 2019-20 and 2020-21 respectively were not required as it were already done by other construction agency/existence of newly constructed building or building being in a dilapidated condition. Further, as per guidelines, HWCs were to be established at a site where comprehensive healthcare facilities were lacking. Audit noticed that 92 HWCs were established in the dispensaries/hospitals where YWCs were already established. These instances indicate that need-based selection²¹ of location of HWCs, where the health care facilities were lacking, was not ensured.

The Government stated (January/February 2025) that need-based list for upgradation, provided by the districts and consolidated at Directorate level, was included in SAAP, since there was no Sub-centre of Health Department for upgradation as HWC, there was no need to hold joint exercise with the same, and there was no restriction on establishment of HWCs in already established YWCs. The reply is not acceptable as inclusion of not feasible/already upgraded dispensaries for upgradation indicates lack of proper system for selection of site; joint exercise with Health Department was required under the guidelines to avoid overlapping of catchment areas, and HWCs were to be established where health care facilities were lacking.

²⁰ Due to dilapidated condition of buildings (24), water logging (3) and the buildings belonging to allopathy (1).

²¹ Since human resource provided in YWC was one Yoga Trainer and one Assistant, and in HWC was two Yoga Instructors, establishing HWCs in already running YWCs resulted in duplicity of resources one place.

3.3.2.2 Upgraded HWCs lacked basic requirements

As per Operational Guidelines for HWCs, essential requirement for strengthening of HWC included electricity supply. The cost norm for upgradation of a dispensary to HWC also included non-recurring and recurring grants of ₹ 0.35 lakh and ₹ 0.05 lakh per HWC for lap-top and IT networking. Further, NAM guidelines required one male (M) and one female (F) Yoga Instructor (YI) in each HWC and has fixed criteria for various stages of functionality of HWCs, which is progressive stage²², functional stage-I²³ and functional stage-II.

Audit noticed that out of 1034 HWCs sanctioned during 2018-19 to 2022-23, electricity and internet connection was not available (January 2025) in 219 (21 per cent) and 528 (51 per cent) HWCs respectively. Further, no IT equipment was provided to these HWCs.

The Government stated (January 2025) that electricity and internet connection is available in 815 and 506 HWCs and tendering process for procurement of desktop was in progress.

3.4 Lack of adequate facilities in building infrastructure

Delivery of quality service through public health care system requires availability of basic facilities in the hospitals/dispensaries. AYUSH Department of GoUP has not standardised norms for providing basic facilities in its dispensaries and hospitals. However, *Ayushman Bharat* guidelines on HWCs issued (2020) by GoI and sanctions granted (July 2015) by GoUP on cost norms based on the standardised layouts for construction of dispensaries and 4, 15 and 25 bedded Ayurvedic hospitals, included facilities as summarised in **table 6**:

Table 6: Details showing facilities required in different categories of HCFs

Category	Facilities included
HWCs	Examination space, waiting space, space for audio-visual aids, space for wellness activities, space for practice of yoga and space for demonstration of medicinal plants.
Dispensary	MO's Room (1), Examination Room (1), Waiting Area (1), Dispensary (1) and Toilet (1)
4-Bedded hospital	MO's Room (1); Examination Room (1); Waiting Area (1); Dispensary (1); 4-bedded ward (1); Toilet attached to MO Room (1); and Western Commode (WC) (1), Toilet (1), Bathroom (1) attached to Ward.
15-Bedded hospital	MO's Room (2) with attached Toilet (1); Sister's Room (1); Operation Theatre (1), 4-bedded Ladies Ward (1) with attached WC (1) and Bathroom (1); 11-bedded Gents Ward (1) with attached WC (2) and Bathroom (1), Multipurpose Hall (1); Dressing Room-cum-store (1), Dispensary (1); Dispensary Store and Lobby (1)
25-Bedded hospital	Medical Officer's Room (1) with attached Toilet (1); Sister's Room (1); Operation Theatre (1), 4-bedded Ladies Ward (1) with attached WC (1) and Bathroom (1); 11-bedded Gents Wards (2) with attached WC (2) and Bathroom (2), General Store (1) Multipurpose Hall (1); Lobby (1), Dressing Room (1), Dispensary (1) and Dispensary Store.

Joint Physical Verification (JPV) by audit team and information furnished by test checked dispensaries, hospitals and HWCs revealed that:

²² (1) Infra structure completed; (2) Branding completed; (3) Herbal Garden Established; (4) Essential Medicine supply available (5) Deployment of CHOs; and (6) Deployment of Yoga Instructors.

²³ (1) Training of CHOs completed; (2) Training of Yoga Instructors completed; (3) OPD started (4) Training of ASHA completed (5) IT equipment purchased; (6) Laboratory Services available.

- Out of selected 7 Ayurveda, 3 Unani and 16 Homeopathic dispensaries (total 26 dispensaries), separate dispensary for medicine were not available in 8 dispensaries (2 Ayurveda and 6 Homeopathy), waiting space was not available in 11 dispensaries (2 Ayurveda, 1 Unani and 8 Homeopathy) and toilet was not available in 11 dispensaries (4 Ayurveda, 2 Unani and 5 Homeopathy).



State Unani Dispensary, Hardauli, Banda

- Out of selected 18 Ayurveda and 16 Unani 4 bedded hospitals, MO room was not available in 2 hospitals (1 Ayurveda and 1 Unani), Examination room was not available in 29 hospitals (14 Ayurveda and 15 Unani), dispensary for medicine was not available in 9 hospitals (5 Ayurveda and 4 Unani), Waiting Area was not available in 13 hospitals (6 Ayurveda and 7 Unani).
- Out of selected two 15-bedded Ayurvedic hospitals, Sister's room was not available in one hospital and dispensary store was not available in the other hospital, attached toilets, OT, and lobby was not available in both the hospitals. Similarly, out of five selected 25-bedded hospitals, attached toilet, Sisters' room, OT, dispensary store, lobby and toilets (4-units) were not available in two, three, five, one and two hospitals respectively.
- Out of 32 Ayurvedic (7 dispensaries, 18 four-bedded, 2 fifteen-bedded and 5 twenty-five-bedded hospitals), 19 Unani (3 dispensaries, 16 four-bedded) and 16 homeopathic (all dispensaries) health care facilities, 19 Ayurvedic (4 dispensaries, 9 four-bedded, 2 fifteen-bedded, 4 twenty-five bedded), 13 Unani (four-bedded) and 11 homeopathic dispensaries were running in the rented or voluntarily provided buildings.
- JPV of 8 HWCs²⁴ in eight test checked districts revealed that examination room was not available in two HWCs, waiting space was not available in one HWC; adequate space for audio visual aids were not available in 3 HWCs, appropriate space for wellness activities and for practice of yoga was not available in one HWC; and adequate space for demonstration of medicinal plants in the garden or display of potted plants was not available in one HWC.
- JPV of 83 test checked AHCFs (26 dispensaries, 34 four-bedded, 7 fifteen/twenty-five bedded, eight HWCs and eight YWCs) revealed that, condition of 13 buildings (3 dispensaries and 10 four-bedded hospitals) were not good.

²⁴ As per paragraph 5.3 of Ayushman Bharat guidelines, building infrastructure for HWCs require provision of space for outpatient care, diagnostic services, display of IEC materials including audio-visual aids, wellness activities including yoga and physical exercise, demonstration of medicinal plants in the garden or display of potted plants.

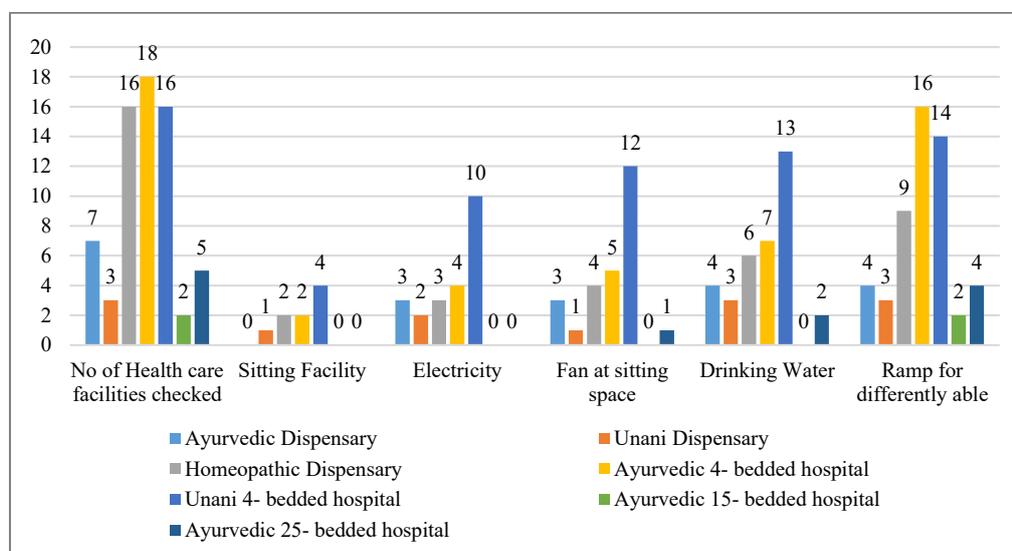
- Indian Public Health Standards²⁵ (IPHS) 2022 for PHCs required to adopt earthquake proof measures in hospital buildings and to take environmental clearance which includes seismic safety. Department of AYUSH has neither standardised nor adopted the IPHS for its Primary HCFs. Information furnished by 25 Ayurvedic, 19 Unani and 16 Homeopathic dispensaries/hospitals and 8 HWC test checked in audit revealed that none of the building structures was earthquake proof. Further, provision of seismic safety was not made in any of the buildings.

The Government furnished (January 2025) no relevant reply except stating that instructions have been issued (October 2023) for standardisation of lay out plans of different construction works and buildings; and MO rooms, dispensary for medicine and waiting space would be provided in Unani hospitals.

3.5 Lack of basic amenities in the Hospitals and dispensaries

Joint Physical Verification of dispensaries and 4,15 and 25 bedded revealed that basic amenities were not available in many AHCFs as shown in **Chart 1**:

Chart 1: No of test checked primary healthcare facilities where basic amenities were not available



(Source: Information furnished by test checked hospitals and dispensaries)

The Government stated (January 2025) that the facilities, wherever lacking, are being provided from the state budget through the concerned Directorates.

To sum up, the structure of health care facilities was not uniform in all the three system of medicine. There was uneven distribution of primary, first and second referral units amongst the four geographical regions, and inequitable distribution of AYUSH health care facilities in districts within the region. Delays in completion of construction and upgradation of the buildings of AYUSH healthcare facilities; and failure of the Department in timely operationalisation of these buildings served to aggravate the problem of inadequate access to quality health care. A total of 25 fifty bedded integrated hospitals (FIAHs) were sanctioned during 2015-16 to 2022-23. Out of 19 FIAHs sanctioned during 2015-16 to 2018-19, only 11 FIAHs were

²⁵ IPHS provides norms for healthcare centres running under allopathic system of medicine

inaugurated in December 2021 and made functional upto March 2023 due to delayed completion of work. The dispensaries and hospitals also lacked basic facilities. Further, out of 1034 HWCs sanctioned during 2018-19 to 2022-23, electricity and internet connection was not available (January 2025) in 219 (21 *per cent*) and 528 (51 *per cent*) HWCs respectively.

Recommendation 3: The Government should explore the possibility of a uniform structure of health care facilities in all three systems of medicine, and also ensure its equitable distribution amongst all the four geographical regions and also in districts within the region.

Recommendation 4: The Government should ensure timely completion of construction and upgradation works and also timely operationalisation of the health care facilities.

Recommendation 5: The Government should ensure availability of basic facilities in the dispensaries and hospitals.

Chapter - 4

Furniture and Equipment

Chapter 4. Furniture and Equipment

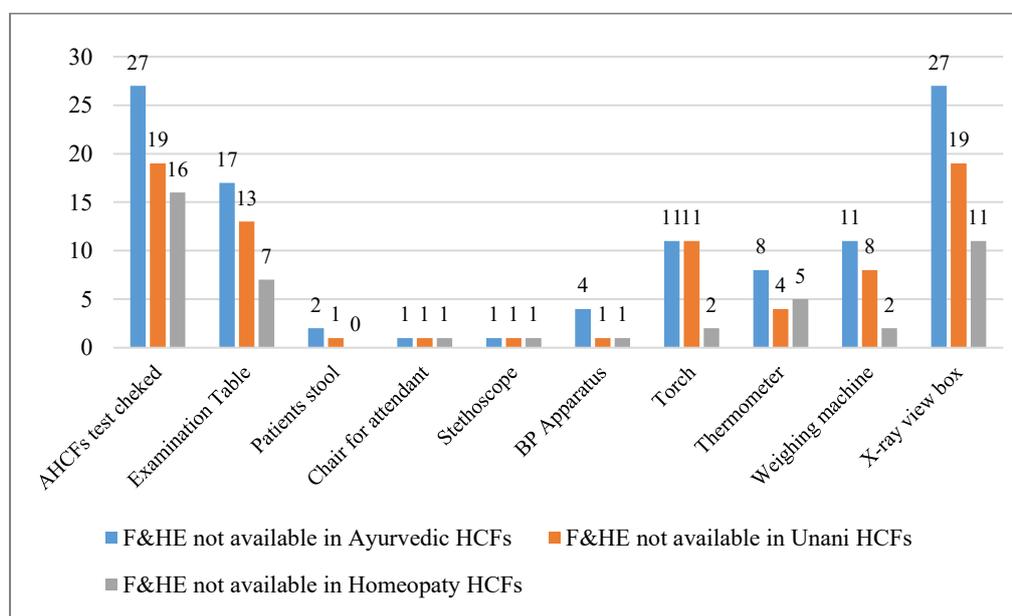
This Chapter deals with procurement, availability and utilisation of furniture and hospital equipment (F&HE) in dispensaries and hospitals. Availability of required F&HE are amongst the most essential health care facilities for delivering quality treatment to the public.

4.1 Availability of furniture and equipment in AHCFs

Despite being basic requirement, AYUSH Department did not standardise the norms for F&HE required for AHCFs.

Audit verified availability of F&HE based on IPHS for PHCs, draft standards¹ for Ayurveda, Unani and Homeopathic dispensaries and hospitals; and list approved by Purchase Committee of SAS for providing F&HE to HWCs. The availability of basic F&HE in the test checked 27 Ayurvedic dispensaries and hospitals (7 dispensaries, 18 four bedded hospitals and two 15-bedded hospitals) 19 Unani dispensaries and hospitals (3 dispensaries and 16 four bedded hospitals) and 16 Homeopathic dispensaries is shown in **Chart 2**:

Chart 2: No of test checked Ayurvedic, Unani and Homeopathy dispensaries/hospitals where basic F&HE were not available



(Source: Joint Physical Verification and information furnished by test checked dispensaries and hospitals)

JPV of 62 dispensaries and hospitals further revealed that the condition of the furniture was not good in 3 dispensaries and hospitals; and the condition of tools and equipment was not in good condition in 7 dispensaries and hospitals.

Further, GoUP prescribed (March 1987) 51 items/equipment for 25 bedded hospitals. SAS decided (May 2020) to provide 38 types of F&HE to each HWCs. Similarly, The Director, Ayurveda Services circulated (January 2021) a

¹ Available on the website of 'The Clinical Establishments (Registration and Regulation) Act, 2010', Ministry of Health & Family Welfare, GoI.

list of 43 types of equipment/articles for each YWCs. Physical verification of five 25-bedded hospitals, 8 HWCs and 8 YWCs revealed that against the prescribed number of 51, 38 and 43 equipment for 25-bedded hospital, HWC and YWC, the availability of equipment ranged between 0 to 29 (average 16 equipment), 28 to 38 (average 35) and 0 to 39 (average 26) respectively.

The Government stated (January 2025) that DAUOs have been directed (June 2024) to provide minimum F&HE in Ayurveda hospitals, availability of F&HE in Unani hospitals would be ensured, F&HE have been provided to 779 HWCs and the process of providing F&HE to the remaining HWCs is in progress. The Government, however, furnished no reply regarding unavailability of F&HE in Homeopathic dispensaries, short availability of F&HE in HWCs and poor condition of F&HE in the hospitals.

4.2 Procurement and utilisation of furniture and hospital equipment

Funds for procurement of F&HE are mainly provided under different components of NAM. Findings on procurement of F&HE are discussed in succeeding paragraphs:

4.2.1 Procurement of furniture & equipment for Fifty-bedded Integrated AYUSH Hospitals and Health and Wellness Centres bypassing GeM

The Government of UP made (August 2017) it mandatory for the Government Departments and institutions working under them to procure goods and services through Government e-Marketplace (GeM) only. Rule B (ix) of Rules and responsibilities of buyer on GeM prohibits buyers for placing any order at GeM prices outside GeM²; considers all such contracts in violation of the provisions as null and void; and warns of taking suitable actions against the defaulters. Paragraph 360 of FHB Volume VI provides giving at least one month's time after the date of first advertisement or notice for submission of bids.

Audit noticed that GoI approved establishment of 25 numbers of FIAHs at an estimated cost of ₹ 9.00 crore per hospital (₹ 15 crore per hospital from 2021-22) during the period 2015-16 to 2022-23 and upgradation of 871 dispensaries into HWCs during 2018-19 to 2021-22 at a cost of ₹ 5.00 lakh per dispensary. With a view to operationalise 11 FIAHs and 500 HWCs, tenders for purchase of 237 types³ of F&HE for FIAHs, against 65 types of F&HE approved under NAM, and 38 types of equipment for HWCs was uploaded on GeM (11 October 2021) by SAS, with last date for submission of bids after 11 days (22 October 2021). Thus, the time given for submission of bids was less than one month, which was against the provisions of Paragraph 360 of FHB Volume VI.

Audit also noticed that NIT uploaded on GeM invited rates for one unit only in respect of each of the F&HE to be procured, instead of total number of F&HE required for 11 FIAHs and 500 HWCs as per recommendation of the committee.

² Buyers are not allowed to place any off-line contract to the seller directly based on the outcome of e-Bidding/RA conducted on GeM. All such contracts shall be treated as null, and void and GeM reserves the right to take suitable actions against such Buyers.

³ A 10-member Technical Committee (TC) constituted (September 2021) by GoUP to purchase F&HE, decided (September 2021) to procure 242 types of F&HE for FIAHs through GeM, against the list of 65 types of equipment (as per revised guidelines 78 types of equipment at a tentative cost of ₹ 1.05 crore) approved for FIAHs. A PC, constituted in October 2021, approved the purchase of F&HE decided by TC and decided their specifications.

Out of 3 bidders⁴, who participated in the tender, the rate quoted by Saraswati International⁵, Lucknow, amounting to ₹ 90.36 lakh was found (November 2021) to be the lowest (L1) and therefore, a contract for a period of one year was executed (November 2021) with the firm on GeM and a supply order of ₹ 90.36 lakh was also placed on the firm through GeM. Subsequently, SAS placed (November 2021) an offline supply order at GeM rates with M/s Saraswati International, Lucknow for a total value of ₹ 27.01 crore⁶. The supply order of ₹ 27.01 crore included F&HE valuing ₹ 0.70 crore⁷ only, for which supply order was placed through GeM. This resulted in placement of supply order valuing (₹ 27.01 crore – ₹ 0.70 crore) ₹ 26.31 crore on Saraswati International, bypassing GeM. The contract for procurement of goods at GeM rates outside GeM, however, was null and void, and deprived SAS of price discovery for bulk procurement of these items. This also resulted in undue favour extended to the firm. Audit further observed that:

- Condition 1.9 of contract entered into on GeM, *inter alia*, provides LD for delay in delivery of goods at the rate of 0.5 *per cent* per week, not exceeding 10 *per cent* of contract value. The offline supply order placed with the firm did not incorporate LD clauses. As a result, no LD were recovered despite non-supply, short supply and supply of damaged equipment valuing ₹ 4.93 lakh, ₹ 10.83 lakh and 2.49 lakh (total: ₹ 18.25 lakh) respectively; and
- SAS uploaded (February 2023) tenders on GeM for purchase of equipment for five numbers FIAHs sanctioned during 2016-17 to 2018-19, and 279 HWCs sanctioned during 2021-22. Out of the three successful bidders, SAS declared (March 2023) Saraswati International ineligible as it had not supplied the equipment timely and had not replaced⁸ the defective equipment against the earlier (November 2021) order; and cancelled the tender considering only two remaining eligible bidders. SAS, however, neither blacklisted the firm nor forfeited the performance guarantee of ₹ 67 lakh deposited by the firm, against the requirement of ₹ 81.03 lakh (at the rate of 3 *per cent* of the value of offline supply order).

The Government accepted (January/February 2025) that supply order was placed on M/s Saraswati International based on per unit rate of F&HE sought in the tender and stated that the tender was floated for rate contract of the equipment to be procured, and 11 days' time for submission of bids was allowed as per conditions of GeM.

Reply is not acceptable as after uploading the tender (October 2021), entire supply orders was placed in November 2021 indicating that the quantity for purchase was already decided. In the bid document, additional requirement of equipment was shown as Nil and estimated bid value was mentioned as ₹ 5.00 crore, though offline supply order was placed for ₹ 27.01 crore, and as

⁴ Saraswati International; Lucknow Optical and Surgical Co., and Concert Laboratories of Lucknow

⁵ The official address of M/s Lucknow Optical & Surgical Company, Lucknow i.e., "1st floor, Commerce House, Habibullah Estate, Hazratganj, Lucknow 226001" was also the address of another company M/s Saraswati International BB Infrastructure Projects Private Limited also.

⁶ An agreement was also executed with the firm in November 2021.

⁷ ₹ 90.36 lakh – value of 4 items (Hormonal Test Machine of ₹ 20,16,000/- for; HWC: Trolleys ₹ 14000, Stretcher 13440 Threefold screen ₹ 2240 for HWCs) amounting to ₹ 20.45 not included in off-line supply order.

⁸ A final notice has been issued (August 2023) to the firm for replacement of these defective equipment.

per conditions of GeM, purchases at GeM rates outside GeM was prohibited and liable for suitable action against the defaulters.

4.2.2 Unfruitful expenditure on procurement of tools & equipment for HWCs and AYUSH Hospitals

With a view to equip HWCs, SAS uploaded (August 2022) tenders on GeM for purchase of 10 types of laboratory tools, test cards/strips⁹ and inverter-battery for each of the 500 HWCs¹⁰.

After opening (September 2022) the technical and financial bids, the rates quoted¹¹ by Vani Management Services Private Limited, Lucknow was found to be the lowest (L1). A supply order for supply of laboratory equipment, cards/strips (₹ 0.33 per dispensary) and battery for inverter (₹ 0.16 lakh per dispensary) for 500 HWCs valuing ₹2.45 crore was placed (January 2023) with the firm; and an agreement was also executed with the firm on the same date.

Scrutiny of records revealed that:

- An order for supply of *Panchkarma* equipment (₹ 0.92 lakh per dispensary) and inverter (₹ 0.12 lakh per dispensary) to 500 HWCs had been placed in November 2021 with M/s Saraswati International at a total cost of ₹ 5.20 crore. However, order for supply of laboratory tools/kits and inverter-battery to these HWCs was placed only in January 2023 with Vani Management Services Private Limited, Lucknow at a total cost of ₹ 2.45 crore. Since batteries were purchased prior to January 2023, the inverter purchased in November 2021 remained unutilised for more than one year. Information furnished (August/September 2023) in respect of 231 (information in respect of 269 HWCs was not furnished) out of 500 HWCs made operational in 29 out of 75 districts revealed that there was no electricity (August 2023) in 111 HWCs. Thus, the expenditure incurred on purchase of 111 invertors and batteries resulted in unfruitful expenditure of ₹ 31.08 lakh¹². These 500 HWCs were inaugurated in December 2021, though none of them had attained the lowest functional stage¹³ (Stage-1).
- Test-check of selected 3 FIAHs and 8 HWCs further revealed that against the equipment totalling ₹3.95 crore¹⁴ supplied (December 2021 to January 2022) to three test-checked FIAHs at Kanpur, Lucknow and

⁹ Glucometer, Glucometer strip, Digital Hemoglobin Meter, Hemoglobin Meter strip, Pregnancy, Malaria test card, Typhoid Widal Test Card, Urine Test Strip, Pulse Oximeter, Inverter-Battery.

¹⁰ Purchase Committee constituted by GoUP in October 2021 decided (August 2022) to purchase Glucometer (1 Pc), Glucometer strip (500 pieces), Digital Hemoglobin Meter (1 Piece), Hemoglobin Meter strip (300 Pieces), Pregnancy test (50 pieces), Malaria test card (110 Pieces), Typhoid Widal Test Card (100 Pieces), Urine Test Strip (300 Pieces), Pulse Oximeter (1 Piece), Inverter-Battery (1 Piece)

¹¹ Six bidders participated in the tender. After opening (September 2022) of technical bid, only four bidders i.e. M/s Aiman International, M/s Vani Management Services Private Limited, M/s AM & Sons and M/s Laxmi Traders were found (September 2022) eligible. Financial bids of these firms were opened in September 2022.

¹² 111 Batteries at the rate of ₹ 0.16 lakh and 111 invertors at the rate of ₹ 0.12 lakh per inverter.

¹³ (1) Completion of training to CHO; (2) Completion of training to Yoga Instructor; (3) starting of OPD; (4) Completion of training to ASHA/ANM; (5) Purchase of IT equipment; (6) Availability of Laboratory Services.

¹⁴ At the rate of ₹ 1.32 crore per FIAH.

Varanasi without any demand, 156 equipment valuing ₹ 42.80 lakh¹⁵ were lying in sealed and packed condition. Since, there was no provisions for Annual Maintenance Contract of these equipment after one year, fully automatic biochemistry machine¹⁶ supplied to FIAH Kanpur valuing ₹ 31.36 lakh was lying out of order. Thus, the tools and equipment were purchased without ensuring their utilisation.



The Government accepted (January/February 2025) the unavailability of electricity in HWCs but furnished no replies regarding non-utilised/out of order machinery.

4.2.3 Unfruitful expenditure on procurement of monitoring system for Medical Colleges and HWCs

Based on the proposal made in SAAP for the year 2022-23, GoI sanctioned (September 2022) ₹ 99.56 lakh for installation of Close Circuit Television (CCTV) cameras¹⁷ and one biometrics-based Attendance Monitoring System (BBAMS) attendance software in each of the 19 AYUSH GMCHs in UP. SAS also decided¹⁸ (January 2023) to purchase CCTV cameras alongwith BBAMS for 11 FIAHs¹⁹ and dome cameras (wifi) for 871 HWCs out of the funds available under the administrative head of expenditure. Accordingly, SAS uploaded (January 2023) bid documents for purchase of all the items on GeM. An order for supply of 'non-branded' 79 Digital Video Recorder (DVR), 3484 dome cameras (wifi), 395 bullet cameras (wired), 534 dome cameras (wired) and 901 BBAMS valuing ₹ 3.76 crore was issued (May 2023) to the lowest bidder²⁰, M/s Prateek Enterprises. The vendor supplied the equipment during April 2023 to March 2024.

Information furnished by 19 GMCHs (8 Ayurvedic, 2 Unani and 9 Homeopathic GMCH) in the State revealed that Digital Video Disc (DVD) was already installed and was in working condition in 13 GMCHs; CCTV cameras (dome and bullet) were already installed and were in working condition in 16 GMCHs; and BBAMS were already available and were in working condition in 15 GMCHs. Thus, supply of DVD, CCTV cameras and BBAMS to these 13,

¹⁵ FIAH, Kanpur: 67 equipment valuing ₹ 17.58 lakh; FIAH, Lucknow: 72 equipment valuing ₹ 12.69 lakh; FIAH, Varanasi: 17 equipment valuing ₹ 12.53 lakh (total 156 equipment valuing ₹ 62.25 lakh).

¹⁶ The fully automatic biochemistry machine valuing ₹ 15.58 lakh, supplied to FIAH, Lucknow was not functional from the date of its supply due to non-availability of UPS.

¹⁷ Three DVRs, web-enabled, cloud based, server and remote access 15 bullet cameras (wired) and 20 dome cameras (wired) for each of the 19 AYUSH GMCHs.

¹⁸ Based on recommendation (December 2022) of TC constituted (September 2021) by GoUP for installation of Bullet camera (wired), dome camera (wired), DVR and BBAMS in 19 State AYUSH GMCHs and 11 FIAHs; and dome camera (wi-fi) alongwith BBAMS in 871 HWCs with the condition that there was availability of electricity and broad band connections in these HWCs.

¹⁹ Two DVRs, Web-enabled, cloud based, server and remote access 10 bullet cameras (wired) and 14 dome cameras (wired) for each of the 11 50-bedded Integrated AYUSH Hospitals.

²⁰ Technical and financial bids were opened 21st and 28th February 2023 respectively; and out of three bidders, the rates quoted by M/s Prateek Enterprises was found to be lowest.

16 and 15 GMCHs resulted in avoidable expenditure of ₹ 21.56 lakh. Moreover, though order for supply of CCTV cameras and BBAMS were issued for all the 871 HWCs, electricity was available only in 718 HWCs (November 2024), and wi-fi facility was not available in any of the HWCs, resulting in unfruitful expenditure of ₹ 3.17 crore²¹.

The Government stated (January/February 2025) that mentioning any specific brand in the tender would have reduced the competition, directions to provide CCTV and BBAMS were received from the competent authority, major parts of GMCHs' campuses were not covered with available CCTV, and action for providing electricity in non-electrified HWCs are in progress.

The reply is not acceptable since only specifications were required to be mentioned in tender document to attract multiple suppliers and the rates, catalogue and suppliers of 'non-branded' items are not verifiable by the original equipment manufacturer (OEM); availability of CCTV cameras and BBAMS in GMCHs was not taken into consideration while deciding the demand and despite lapse of about two years of supply, HWCs are without wi-fi and 153 HWCs are without electricity confirming that the cameras issued to these HWCs were lying unutilised.

4.2.4 Procurement of equipment for telemedicine

GoI sanctioned funds of ₹ 2.11 crore (non-recurring: ₹ 1.68 crore + recurring: ₹ 0.43 crore) against SAAP for the year 2018-19 for implementation of telemedicine project to provide healthcare facilities to the people at the doorstep. Based on the proposal²² of ₹1.63 crore (January 2020) submitted by UP Development Systems Corporation Limited (UPDESCO), GoUP nominated²³ (February 2020) UPDESCO as EA for the work. UPDESCO submitted (May 2020) a revised proposal of ₹ 2.13 crore for the work, which was close to the total amount of non-recurring and recurring cost of the project. The reason for the difference between the two proposals submitted by UPDESCO was inclusion of 384 Nos of "Android enabled 4G Tablet"²⁴ at the cost of ₹ 52.33 lakh, in place of "Android based mobile application" submitted earlier. Evidently, the revised proposal was obtained to utilise the recurring cost.

Audit noticed that SAS issued (May 2020) a work order of ₹2.11 crore²⁵ to UPDESCO for providing telemedicine services in 384 AYUSH dispensaries across to 16 districts²⁶, through a vendor²⁷ selected (May 2020) by the latter; and executed (June 2020) a tripartite agreement with them. SAS also released

²¹ 4 dome camera X 871HWC X ₹6715 + 871HWC X ₹ 9495 = ₹3,16,65,205/-

²² In earlier proposals submitted, in response to a letter (January 2020) of SAS, by UPDESCO, Shretron India Limited and UP Electronics Corporation Limited, the system was "Android based mobile application".

²³ In contravention paragraph 174 (13) of UPBM which, inter alia, considers placing of a contract without competitive tenders a financial irregularity; and GO (August 2017) for procurement of goods through GeM,

²⁴ Android v7 or higher, Screen Size -7, 4G enabled SIM slot, wi-fi, battery 2500 mAH or higher, one year O&M with flip cover case". The vendor has charged ₹ 25,635 (including centage and GST) per tablet for 'mobile application on commercial off-the-shelf model' for each of the 384 units totaling ₹ 75.84 lakh without any justification on records.

²⁵ UPDESCO excluded 'Implementation and remote operation support' (₹ 0.78 lakh), training support (₹ 0.58 lakh); and reduced the price of TV by 0.22 lakh to keep the work order within the sanctioned amount.

²⁶ Originally it was 384 dispensaries in 10 districts. Since, only 310 dispensaries had MOs, a new list of 74 MOs, provided by Directorate of Ayurveda Services covering 6 new districts.

²⁷ MARG Software Solutions, Lucknow (MARG).

(June 2020) an advance of ₹1.05 crore; and fixed the scheduled date of completion as one month, keeping in view Coronavirus Disease 2019 (Covid-19) pandemic. The project, however, could not be made functional due to non-provision of SIM. The vendor proposed (May 2021) procurement of SIM with internet facility at a cost of ₹5.41 lakh by deleting equipment which was not required in the project (₹5.47 lakh). The non-provision of SIM and provisions of unrequired equipment in the project indicates that it was approved (December 2021) by SAS without due diligence. The distribution of tablets with SIM was completed²⁸ in July 2022 resulting in not providing of benefits of the project by more than 2 years²⁹. Again, SIM were not recharged after six months resulting in the stoppage (22.11.2022) of service, after grace period of two months.

Audit noticed that UPDESCO demanded Annual Maintenance Fee (AMC) of ₹53.46 lakh (May 2022) for the period 16.07.2021 to 15.07.2022 and ₹ 55.38 lakh (March 2023) for the period 15.07.2022 to 14.07.2023, which was paid by SAS in February 2023 and November 2023 respectively though, after stoppage on 22 November 2022, the internet services were resumed on 31 October 2023 (after more than 11 months). This resulted in not extending of benefits of the telemedicine for more than 11 months and wasteful expenditure of ₹49.46 lakh on AMC of non-functional telemedicine system.

Audit also noticed that the project was started without any behavioral study and IEC campaign. As a result, the number of patients utilising the online platform were negligible. Further, most of requests made by patients were not responded to by the specialists deployed for the purpose as detailed below:

- A report for the period 1st July 2022 to 15th July 2023 relating to 175 dispensaries revealed that against the total number of 2812 calls, only 627 calls (22.30 *per cent*) were confirmed, and 2149 calls (76.42 *per cent*) were pending. Of the confirmed calls, only 109 calls (17.38 *per cent*) were attended, 36 calls (5.74 *per cent*) cancelled, and 519 calls (95.62 *per cent*) were not attended.
- A report for the period January 2024 to February 2024 relating to 376 dispensaries revealed that against the total number of 6204 calls, only 2693 calls were confirmed, of which 131 calls (4.86 *per cent*) were attended, 157 cancelled and 2575 calls (95.62 *per cent*) were not attended.

Thus, the expenditure of ₹ 3.20 crore incurred on installation and maintenance of telemedicine system was only partially fruitful.

The Government accepted (January 2025) purchase of SIM by deleting non-required equipment and stated that the work has been completed within the stipulated time; Android enabled 4G tablet was a necessary equipment; and telemedicine app was being used even after termination of the internet facility. Reply is not acceptable since the distribution of tablets with SIM was completed in July 2022 indicating that there was a delay of more than two years in

²⁸ Though, the project was not functional due to non-availability of internet connection and non-distribution of tablets to MOs of 384 dispensaries, SAS released (January 2022) further payment of ₹95.69 lakh to UPDESCO.

²⁹ Due to absence of any penalty clause in the agreement, no penalty was recovered from UPDESCO.

completion of the project; inclusion of tablets at a subsequent stage indicates that it was included to utilise the available funds; and the Government itself accepted that telemedicine app cannot be operated without internet.

To sum up, there were instances of procurement of furniture and equipment bypassing GeM, undue favour and unfruitful expenditure on their procurement and utilisation. Equipment was also lying unutilised for want of electricity and internet in the healthcare facilities.

Recommendation 6: The Government should standardise the norms for furniture and equipment that are required to be available in different categories of AYUSH healthcare facilities; should ensure adherence to the proper procedure for procurement of furniture and equipment; and that the furniture and equipment procured are not lying unutilised.

Chapter - 5

Production and Quality Testing of Medicine

Chapter 5: Production and Quality Testing of Medicine

The State has two AYUSH Pharmacies, i.e. State Pharmacy of Ayurvedic and Unani Medicine, Lucknow (PAUM) and State Pharmacy of Ayurvedic Medicine, Pilibhit; and one State Drugs Testing Laboratory, Lucknow (DTL). This chapter deals with production of medicine in PAUM, test checked in audit, testing of medicines in DTL and other related issues.

5.1 Production of Ayurvedic and Unani medicine in State Pharmacy

PAUM was established in the year 1949 with the objective to produce quality Ayurveda and Unani medicines. It receives funds for production of medicine from the State Budget.

PAUM incurred a total expenditure of ₹ 22.86 crore and ₹ 8.08 crore, against the provision for the same amounts in production of Ayurvedic and Unani medicines during the years 2018-19 to 2022-23, as detailed in **Table 7**.

Table 7: Details showing demand raised, allotment made, and expenditure incurred by State Pharmacy of Ayurveda and Unani Medicine, Lucknow

(Rupees in crore)

Year	Ayurveda			Unani		
	Demand	Allotment	Expenditure	Demand	Allotment	Expenditure
2018-19	5.00	2.98	2.98	0.50	0.50	0.50
2019-20	5.00	3.60	3.60	1.00	0.75	0.75
2020-21	5.00	5.00	5.00	1.00	1.21	1.21
2021-22	5.50	6.00	6.00	1.50	2.81	2.81
2022-23	6.60	5.28	5.28	2.00	2.81	2.81
Total	27.10	22.86	22.86	6.00	8.08	8.08

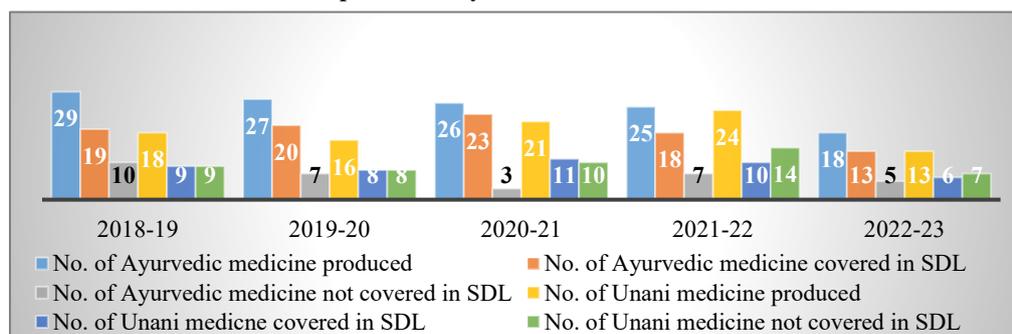
(Source: State Pharmacy of Ayurveda and Unani Medicine, Lucknow)

The findings on functioning of the pharmacy are discussed in succeeding paragraphs:

5.1.1 Non-production of maximum number of approved medicines

PAUM is having licenses for production of 388 Ayurvedic and Unani medicines. GoUP approved (September 1999 and April 2018) lists of total 130 Ayurvedic¹ and 85 Unani medicines², taken as State Drugs List (SDL), which were to be produced in the State Ayurvedic and Unani Pharmacies. The details given in **Chart 3** indicate year-wise position of medicines produced in PAUM, Lucknow and covered in EDL:

Chart 3: Medicine produced by PAUM and medicine covered in SDL



(Source: State Pharmacy of Ayurveda and Unani Medicine, Lucknow)

¹ 50 and 80 medicines (total 130) approved vide GO dated 28.09.1999 and 11.04.2018 respectively.

² 42 and 43 medicines (total 85) approved vide GO dated 28.09.1999 and 11.04.2018 respectively.

The above chart indicates that PAUM, during the years 2018-19 to 2022-23, produced an average of 25 Ayurvedic medicine (19.23 *per cent*) and 18.4 Unani medicine (21.65 *per cent*) per year against the list of 130 and 85 (total 215) approved Ayurvedic and Unani medicines, of which an average of 16 medicines were not covered in SDL.

The Government stated (January 2025) that after handing over of Unani Pharmacy building, production of medicines will increase and further stated that efforts are being made to provide budget for optimum utilisation of capacity of the Pharmacy. Reply is not acceptable as only Unani Pharmacy building was under construction as discussed in paragraph 5.2.1, whereas Ayurvedic medicines were also not produced. The Government should have utilised the production capacity of the pharmacy by providing funds available under NAM.

5.1.2 Non-achievement of target for production of medicine

The details given in **Table-8** indicates year-wise position of target fixed and achieved there against during the year 2018-19 to 2022-23:

Table 8: Details showing year-wise position of targets and achievements thereagainst in respect of medicine produced in PAUM, Lucknow

Year	Ayurvedic Medicine				Unani Medicine			
	Target		Achievement		Target		Achievement	
	No of Medicine	Production in Kg.	No of Medicine	Production in Kg.	No of Medicine	Production in Kg.	No of Medicine	Production in Kg.
2018-19	60	80,180.00	29	38,364.20	25	19,161.00	18	10,134.50
2019-20	29	55,546.00	27	52,588.00	22	12,513.00	16	15,846.50
2020-21	42	100,319.00	26	53,866.05	36	32,903.00	21	14,472.75
2021-22	42	93,470.00	25	84,875.00	32	35,792.00	24	34,685.50
2022-23	44	195,622.00	18	39,294.25	30	60,000.00	13	13,037.75
Total	217	525,137.00	125	268,987.5	145	160,369.00	92	88,177.00

(Source: State Pharmacy of Ayurveda and Unani Medicine, Lucknow)

The above table indicates that during the period 2018-19 to 2022-23, the achievement of targets in respect of number of Ayurvedic and Unani medicines produced was 59.94 *per cent*, whereas in terms of quantity, it was 51.35 *per cent*. The reasons for non-achievement of the targets were attributable to unavailability of funds and delayed supply (2022-23) of raw materials.

The Government stated (January 2025) that budget is provided according to requirement, which is being increased further. Reply confirms that limited funds were provided to the Pharmacy, and though NAM guidelines provided purchasing medicine from State Pharmacies, entire funds received under NAM for purchase of medicines were utilised in purchase of medicine from Indian Medicines and Pharmaceuticals Corporation Limited (IMPCL).

5.2 Creation of building infrastructure for the Pharmacy

5.2.1 Delay in establishment of Unani Pharmacy in PAUM, Lucknow

With the objective to provide timely supply of medicines to Unani hospitals and dispensaries, and to avoid adverse impact on production of Unani medicines due to unavailability of a separate Unani Pharmacy, GoUP accorded

(February 2019) A&FA of ₹ 4.81 crore³ for the work. GoUP also accorded (January 2022) A&FA of ₹ 50 lakh for purchase of machinery and equipment for the upcoming Unani Pharmacy. Audit noticed that:

- MoU executed (February 2019) by Superintendent, PAUM with Uttar Pradesh Rajya Nirman Sahkari Sangh Limited (UPRNSS), nominated (March 2018) as EA for construction of a Unani Pharmacy, in the premises of PAUM, Lucknow and stipulated the period of completion as 12 months. Conditions 10 and 11 of GO issued (February 2020) for release of second instalment (₹ 232.05 lakh) stipulated that the completion of the project should be ensured within the approved cost, and no subsequent revision would be allowed. Funds of ₹ 1.49 crore, ₹ 2.32 crore and ₹ 0.76 crore (total: ₹ 4.81 crore) released⁴ by GoUP, were released to EA in the months of March 2019, February 2020 and February 2021 respectively. Even after release of entire sanctioned cost of ₹ 4.81 crore (after deducting security deposit of 5 per cent) by February 2021, EA completed and handed over (February 2024) the building after a lapse of 3 years (against the completion period of 12 months) of release of the last instalment (February 2021).
- In all the standard contracts for civil work, time is considered as essence of the contract; and in case of failure in completion of work within the stipulated time, penalty at the rate of one per cent of the estimated cost per day, subject to a maximum of 10 per cent is recovered from the contractor. In deviation with the standard practice, MoU executed with EA stipulated a penalty of ₹ 500 per day for delayed completion of work. Further, even this penalty, which is worked out to ₹ 7.15 lakh (upto February 2024), has not been recovered from EA. This resulted in undue favour to EA and delay in achievement of the objective of providing a separate Unani Pharmacy.

The Government stated (January 2025) that EA was asked to pay the penalty for delay, but the latter refused to pay the same stating that the delay was due to Coronavirus Disease (Covid) pandemic. Reply is not acceptable as the second lockdown was ended in May 2021, whereas the building was handed over by EA in February 2024, i.e. after about three years of the end of 2nd lock down.

5.3 Drugs Testing and Quality Control

With a view to build faith of the people in AYUSH system of medicine, testing and quality control of AYUSH drugs is necessary. Audit noticed ineffective quality control mechanism in the state, as discussed in succeeding paragraphs:

5.3.1 Under utilisation of State Drugs Testing Laboratory, Lucknow

State Drugs Testing Laboratory (DTL) - the only Government laboratory in the State, working under the Director of Ayurveda Services (no such laboratory for Homeopathic medicine was established by GoUP) was established in 1987 with the objective to provide testing facility of the samples of Ayurvedic and Unani

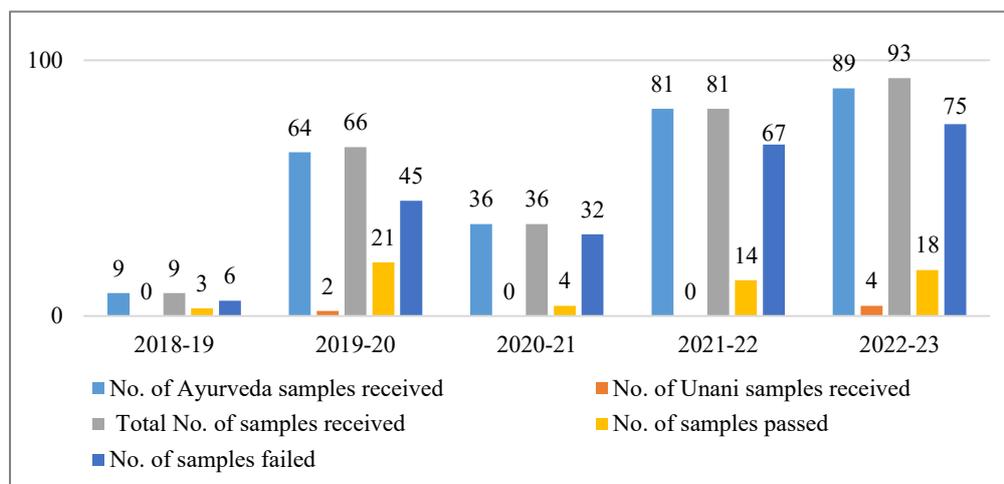
³ UPRNSS submitted an estimate of ₹ 5.80 crore. The Project Formulation & Appraisal Division assessed the estimated the same for ₹ 4.81 crore. Executive Engineer, UPRNSS submitted a detailed estimate of ₹ 4.81 crore (excluding GST) for the work.

⁴ Total ₹ 4.57 crore released in February 2019, February 2020 and September 2020. As per the condition 19 of GO (December 2020), the last instalment of 5 per cent was to be released after handing over of the building.

drugs provided by Drugs Inspectors/Divisional Ayurvedic and Unani Officers, Excise Department, Police Department etc. of the State.

The details given in **Chart 4** indicates year-wise position of samples of Ayurveda and Unani medicines received and tested in DTL:

Chart 4: Samples of Ayurveda and Unani medicine received, passed and failed in testing done at DTL



(Source: Information provided by Drugs Testing Laboratory, Lucknow)

Thus, DTL tested approximately one sample in a week during 2018-19 to 2022-23. Neither the Government fixed any norm for DTL nor DTL itself, for testing of samples. This resulted in underutilisation of DTL.

Audit also noticed that:

- The State Licensing Authorities are responsible for the implementation of provisions of Drugs & Cosmetic Act, 1940 for manufacture and sale of ASU&H drugs. Audit noticed that during the years 2018-19 to 2022-23, Drugs Inspectors (DIs) of only 21 districts⁵ sent samples to DTL for testing. At the instance of audit, government issued (January 2025) instructions to all DAUOs/DIs for collection of drugs samples and inspection of Ayurvedic and Unani drugs manufacturing units.
- GoUP did not make it mandatory for DAUOs/RUOs to send the samples of medicine procured by them locally for testing in DTL. As a result, the procured medicines were provided to the patients without quality check. The high failure percentage (66.66 per cent to 88.88 per cent) of Ayurvedic and Unani medicines indicated risk of exposure of the consumers to substandard drugs.
- GoI provided funds of ₹ 25 lakh each for the year 2018-19 and 2019-20 for manpower in DTL under the component Quality Control of ASU&H drugs, which was not utilised. No funds were provided by GoI for human resources to DTL thereafter. The only employee of DTL holding the charge of Government Analyst⁶ retired in August 2024

⁵ 2018-19: 3 districts; 2019-20: 7 districts; 2020-21: 9 districts; 2021-22: 8 districts; 2022-23: 10 districts.

⁶ Junior Analyst, DTL, Lucknow was given the additional charge of Government Analyst vide Gazette notification dated 21 August 2018.

The Government stated (January 2025) efforts are being made to strengthen DTL; instructions have been issued (January 2025) to check drugs manufacturing units and take action in case of sub-standard drugs; the test reports of the locally purchased drugs are provided by the suppliers; or these drugs are got tested at DTL; and proposal for creation of post relating to funds provided under NAM is in progress at Government level. Reply is not acceptable as out of 75 districts, DAUOs/DIs sent samples of only 3 to 10 districts *per year* (total 21 districts) to DTL during the period 2018-19 to 2022-23, indicating that DAUOs relied upon the test reports provided by suppliers themselves.

5.3.2 Delayed construction of laboratory building

The Government accorded (March 2018) A&FA of ₹ 1.18 crore⁷ for construction of a laboratory building of Unani Pharmacy in PAUM. MoU executed (September 2018) with EA (UPRNSS), stipulated period of completion as 12 months.

Audit noticed that against A&FA, GoUP released funds of ₹ 1.00 lakh, ₹ 103.10 lakh and ₹ 13.91 lakh (Total: ₹ 1.18 crore) in the months of March 2018, July 2018 and January 2020 respectively which, in turn, was released⁸ to the Superintendent, PAUM, Lucknow. The work, however, was completed in November 2023 with delay of more than 4 years.

The Government furnished no reply (January 2025).

5.3.3 Unfruitful expenditure on upgradation of DTL

DTL of ASU&H drugs are provided with non-recurring assistance for upgradation of building and equipment, and recurring grants for reagents, chemicals manpower etc. under NAM. Paragraph 12 of Chapter 1 of UPBM stipulates that every government servant should exercise the same vigilance and care in respect of expenditure from public money under his control as a person of ordinary prudence would exercise in respect of expenditure of his own money.

With a view to upgrade DTL, GoI sanctioned ₹ 1.00 crore under NAM, against SAAP for the year 2016-17. SAS transferred funds of ₹ 69.67 lakh (August 2020) and ₹ 33.33 lakh (January 2020) for upgradation of DTL building and purchase of equipment respectively. Audit noticed that:

- GoUP nominated (February 2019) UPPCL as EA for the strengthening work. UPPCL submitted (August 2020) an estimate of ₹ 69.94 lakh which was approved⁹ for ₹ 61.92 lakh. At the instance (September 2021) of SAS, the Director surrendered (September 2021) the funds to SAS. A limit of ₹ 61.92 lakh was issued (October 2021) by SAS to UPPCL, after receiving

⁷ Based on the proposal submitted by the Directorate of Unani Services and cost evaluated by a committee constituted (July 2017) by AYUSH Department, against the estimated cost for the work amounting to ₹ 118.28 lakh submitted by the nominated EA, i.e. UPRNSS.

⁸ The superintendent released ₹ 1.00 lakh, ₹ 50.00 lakh, ₹ 53.10 lakh and ₹ 13.91 lakh in the months of March 2018, September 2018, March 2019 and February 2020.

⁹ By the Competent authority, based on the technical examination done by Director General, Medical & Health Services, Lucknow for ₹ 61.92 lakh.

back the funds of ₹ 69.67 lakh, which was utilised (July 2022) in strengthening of DTL.

- Government Analyst at DTL provided a list of 16 required equipment valuing ₹ 30.33 lakh to the Director, Ayurveda Services, Lucknow. The proposal was forwarded (January 2020) to SAS, but no equipment was purchased for DTL. At the instance (September 2021) of SAS, the Director surrendered (September 2021) the entire funds to SAS. As a result, no equipment was purchased for DTL.

The above indicate that though the strengthening of the building was completed (July 2022) after more than 5 years of its sanction; the non-procurement of laboratory equipment resulted in unfruitful expenditure of ₹ 61.92 lakh, incurred on strengthening of DTL building. Audit also noticed that:

- Director, Ayurveda Services, Lucknow purchased (December 2010) a Spectrophotometer for testing of heavy/other metals in the drugs samples at a cost of ₹ 40.91 lakh; and supplied the same to DTL. The machine, however, was not utilised, leading to unfruitful expenditure of ₹ 40.91 lakh.
- Superintendent, PAUM purchased (September 2018) a blister machine (used to create blister packets/strips) under 'upgradation of PAUM' from M/s Ispa Trade Links Private Limited, Lucknow at a total cost of ₹ 21.20 lakh. The machine was never utilised due to unavailability of technical manpower.

The above indicates that due care was not taken while incurring expenditure from the public money.

The Director General, AYUSH accepted (November 2024) that procurement of equipment was not made due to delayed completion of DTL building and discontinuation of the component thereafter. The Government accepted (January 2025) the non-utilisation of the machinery purchased earlier and stated that efforts are being made to operationalise them. Reply indicates incomplete upgradation of DTL due to delayed completion of its building; and the machines were procured without ensuring its imminent requirement.

To sum up, State Pharmacy of Ayurvedic and Unani Medicine (PAUM) is having licenses for production of 388 Ayurvedic and Unani medicines. GoUP approved (September 1999 and April 2018) lists of total 130 Ayurvedic and 85 Unani medicines, which were to be produced in PAUM. During the years 2018-19 to 2022-23, PAUM produced an average of 25 Ayurvedic medicine (19.23 *per cent*) and 18.4 Unani medicine (21.65 *per cent*) per year against the list, of which an average of 16 medicines were not covered in the list approved by GoUP. The targets for production of Ayurvedic and Unani Medicines were not achieved by PAUM. During the period 2018-19 to 2022-23, the achievement of targets in respect of number of Ayurvedic and Unani medicines produced was 59.94 *per cent*, whereas in terms of quantity, it was 51.35 *per cent*. State Drugs Testing Laboratory (DTL), the only Government laboratory in the State, was established in 1987 with the objective to provide testing facility of the samples of Ayurvedic and Unani drugs. DTL tested approximately one sample in a week during 2018-19 to

2022-23. Neither the Government fixed any norm for DTL nor DTL itself, for testing of samples. This resulted in underutilisation of DTL. Most of the Drug Inspectors (DIs) were not sending drug samples for testing. Audit noticed that during the years 2018-19 to 2022-23, DIs of only 21 districts sent samples to DTL for testing. At the instance of audit, government issued (January 2025) instructions to all DAUOs/DIs for collection of drugs samples and inspection of Ayurvedic and Unani drugs manufacturing units.

Recommendation 7: To achieve the target for production of Ayurvedic and Unani medicine, sufficient budget and infrastructure should be provided to the State Pharmacy.

Recommendation 8: District-wise targets for sending of samples of the drugs to Drugs Testing Laboratory should be fixed for Drugs Inspectors.

Chapter - 6

Procurement and distribution of Medicine

Chapter 6: Procurement and distribution of Medicine

Medicines are the essential requirement for prevention and treatment of diseases. Medicines are provided to AYUSH Health Care Facilities (AHCFs) from different sources. SAS procures medicine from the funds provided under NAM; and is the main source for supply of medicine to AYUSH dispensaries and hospitals. DAUOs, RUOs, DHMOs and AYUSH GMCHs also procure¹ medicines from the State budget and supply the same to dispensaries and hospitals under their administrative control. Additionally, State Ayurvedic & Unani Pharmacy, Lucknow and State Ayurvedic Pharmacy, Pilibhit produce medicine from State budget and supply the same to Ayurvedic and Unani dispensaries and hospitals of the State. There was, however, no State Pharmacy for production and supply of Homeopathic medicines.

6.1 Procurement and distribution of AYUSH Drugs under NAM

NAM guidelines (September 2014 and July 2022) provide mandatory component of AYUSH Services which, *inter alia*, includes supply of essential drugs to AYUSH hospitals and dispensaries. Accordingly, GoI approved funds of ₹ 512.76 crore for procurement of AYUSH medicine during the years 2018-19 to 2022-23. The observation noticed in procurement and distribution of AYUSH medicine under NAM are discussed in succeeding paragraphs:

6.1.1 Lack of definite categorisation of HCFs and absence of any scientific basis for seeking financial assistance

Audit noticed that there was no definite categorisation of AYUSH dispensaries and 4/15/25 bedded hospitals. Further, there was neither any basis, like footfalls in HCFs, for seeking financial assistance, nor any scientific approach, like identification of area specific problems for providing relevant medicines to these HCFs. The range of funds, demanded during the period 2015-16 to 2022-23 lacked rationale and uniform type and quantities of medicine were supplied to each category of HCFs, without following any bottom-up approach, as discussed below:

- There was unreasonable and different grouping of different categories of HCFs in different years. Further, the uniform demand for each group of HCFs were fluctuating each year and ranged between 0.05 lakh to 5.00 lakh (100 times) for Ayurvedic and Unani medicine and 0.03 to 3.00 lakh (100 times) for Homeopathic medicines indicating that there was no scientific basis for demand of funds. The funds demanded by SAS were approved by GoI.
- Further, against the demand of ₹ 1.00 lakh per Homeopathic dispensary, the NAM Directorate approved (September 2021) ₹ 3.00 lakh per dispensary, which was three times of the funds demanded during 2021-22. The funds were tripled without ascertaining its demand at ground level, especially when the consolidated supply order for the years 2018-19 and 2019-20 amounting to ₹ 31.14 crore was placed in March 2021. Further, kits containing common homeopathic medicine already included in Essential

¹ DAUOs, RUOs and Principals of Ayurvedic & Unani GMCHs also procure raw herbs (*Kachchi Aushadhi*).

Drugs List (EDL), valuing ₹ 15.21 crore, were also supplied (2021-22) to the dispensaries.

- With the view to utilise balance funds of ₹ 1.24 crore for Ayurveda medicine pertaining to the year 2015-16 and 2017-18, SAS placed (February 2020) an order of ₹ 1.24 crore for supply of uniform quantities of medicines valuing ₹ 1.60 lakh to each of the 74 districts of UP and medicine valuing ₹ 4.00 lakh to Lucknow, even though the number of Dispensaries and 4 bedded hospitals ranged between 3 to 57 and the number of 15 and 25 bedded hospitals ranged between 0 to 5 per district.

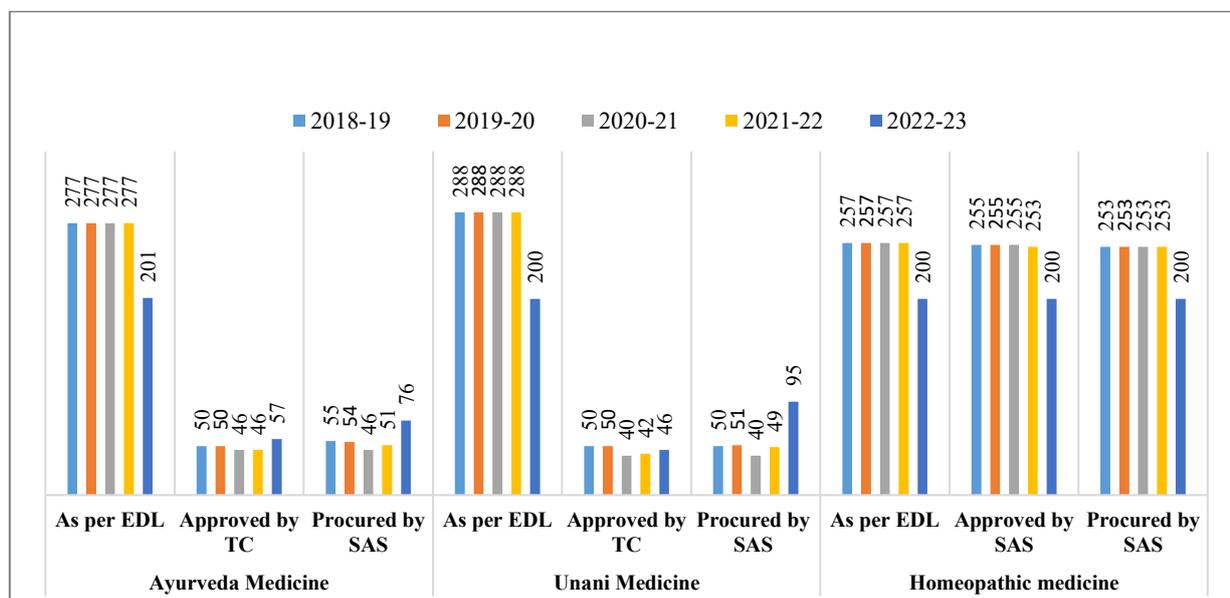
The Government stated (January 2025) that the list of medicines for procurement is determined by a Technical Committee (TC) constituted at SAS, after reviewing the demands received from the districts and compiled at Directorate level; and the medicine are purchased within the allocated budget as per GoI guidelines. Reply is not acceptable as no such record submitted by Directorates and considered by TC for the period 2018-19 to 2022-23 were produced to audit. Audit of test-checked DAUOs and DHMOs revealed that these offices were never asked to submit their demands and the purchases were made in violation of NAM guidelines, as discussed in paragraph 6.1.3.

6.1.2 Partial procurement of essential AYUSH Medicines

AYUSH Services guidelines (September 2014) of NAM, *inter alia*, provides that “Essential drugs and medicines required for implementation of the Mission will have to be procured from Essential Drugs List (EDL) for Ayurveda, Unani, Siddha and Homoeopathy published by Department of AYUSH, GoI”.

The details given in **Chart 5** indicates number of essential drugs of Ayurveda, Unani and Homoeopathy provided in the EDLs (March 2013 and January 2022), approved by TC, and procured there against by SAS during the period 2018-19 to 2022-23:

Chart 5: No. of medicines prescribed in EDL of AYUSH Department, Government of India and No. of medicine procured by the State AYUSH society



(Source: Information provided by State Pharmacy of Ayurveda and Unani Medicine, Lucknow)

The procurement of lesser number of essential Ayurveda and Unani medicines was not in consonance with the directives of MoA, GoI which prescribes that “EDL is mandatory in all systems of medicine and is an integral part of the WHO policy for traditional medicines”.

The Government stated (January 2025) that EDL issued by GoI doesn't mean that all the medicine were to be procured. Reply is not acceptable in view of the directives of MoA, GoI, which prescribe that Essential Drugs List is mandatory in all systems of medicine.

6.1.3 Irregular purchase of medicine

NAM guidelines (September 2014) for AYUSH Service, *inter alia*, provides procurement of medicine from Indian Medicine Pharmaceutical Corporation Limited (IMPCL), a Central Public Sector Undertaking (CPSU) or from PSUs, pharmacies under State Governments and co-operatives manufacturing drugs in their own Good Manufacturing Practices (GMP) compliant units; and the remaining 50 *per cent* from other GMP compliant units having valid licenses. In a case filed by a cooperative society² against State of UP, the Hon'ble High Court of Allahabad termed the purchase of Ayurvedic drugs from IMPCL on nomination basis as 'illegal' and directed (October 2019) GoUP to purchase medicine by adopting a transparent procedure, after inviting tenders³. The decision was upheld (January 2023) by the Hon'ble Supreme Court.

Audit noticed that in contravention of NAM guidelines and directives given by the Hon'ble High Court, SAS procured 100 *per cent* Ayurvedic and Unani medicines valuing ₹ 389.37 crore from IMPCL, and Homeopathic medicine valuing ₹ 108.53 crore⁴ from Goa Antibiotics and Pharmaceuticals Limited (GAPL) during 2018-19 to 2022-23 on nomination basis, i.e. without inviting tenders by frequently putting on record that prices of IMPCL were vetted⁵ by the Department of Expenditure (DoE), Ministry of Finance (MoF), GoI to support genuineness of rates. Pertinently, Central Government Health Scheme, which prompted incorporation (1978) of IMPCL for catering to its requirement of medicine under the administrative control of MoA, GoI, and other States⁶ procured medicine by inviting tenders. Even after decision (January 2023) of the Supreme Court, SAS considered (February 2023) it mandatory to purchase at least 50 *per cent* of Ayurvedic and Unani medicine from IMPCL, and Homeopathic medicine from GAPL. Placement of supply orders without following tendering process resulted in deprivation of SAS in procuring medicines at transparent and competitive rates; and underutilisation of its own pharmacy. Audit also noticed that:

- In line with NAM guidelines, the Purchase Committee of SAS, decided (January 2018) to decentralise the purchase of Homeopathic medicine by

² M/s Kerala Ayurvedic Cooperative Society limited.

³ The decision was in line with paragraph 174 (13) (i) of UPBM which considers placing of a contract without obtaining competitive tenders in an open and public manner, except in cases where the necessity for obtaining such tenders has been waived by any general or special rule or order by the competent authority, a financial irregularity.

⁴ Except purchase of ₹ 4.55 crore during 2018-19 from HOMCO).

⁵ The prices of medicine procured from IMPCL is vetted by the DoE, MoF, GoI for the limited purpose of undertaking an audit. It is the National Pharmaceutical Authority that approves the prices of medicine. The Ministry of Finance does not have the power and expertise to determine the prices of Ayurvedic medicine.

⁶ Directorate of AYUSH, Government of Orissa invited tenders for purchase of medicine from IMPCL, PSUs, pharmacies under State Governments and Co-operatives.

executing Rate Contracts (RCs) at the level of SAS; and providing funds to DHMOs for placing supply orders on RC firms and making payments there against. Accordingly, SAS transferred (June 2018) funds of ₹ 16.39 crore⁷ pertaining to the years 2015-16 to 2017-18 to the Director, Homeopathy. The system, however, was discontinued thereafter; and SAS started placing the supply orders with Goa Antibiotics Private Limited (GAPL) on nomination basis.

- With a view to provide Ayurveda medicines to its hospitals, Employees State Insurance Corporation Limited (ESIC) invites tenders from drugs manufacturers and executes rate contracts (RC) with them. A comparison of rates of 41 out of 51 Ayurvedic medicines valuing ₹ 86.16 crore; procured (October 2021) by SAS from IMPCL and available in RC of ESIC executed with 13 GMP certified firms revealed that SAS procured medicines at considerably higher rates resulting in loss of ₹ 30.62 crore, as detailed in *Appendix-8*.

The Government stated (January/February 2025) that NAM has permitted procurement of 100 *per cent* Ayurvedic and Unani medicines from IMPCL and Homeopathic medicine from GAPL on nomination basis on the basis of letter issued (February 2020) by MoA, which also stipulates that IMPCL cannot be placed at parity with other pharmacies. Reply is not acceptable as NAM guidelines does not allow procurement of medicine from IMPCL without inviting tenders and Hon'ble Allahabad High Court, in its decision (October 2019) considered all these arguments and termed the purchase of medicine on nomination basis as 'illegal', and directed GoUP to purchase medicine by adopting transparent procedure. The decision was upheld (January 2023) by the Supreme Court.

6.1.4 Unjustified procurement of medicine kits

Paragraph 12 of Chapter 1 of UPBM stipulates that every government servant should exercise the same vigilance and care in respect of expenditure from public money under his control as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Audit noticed that SAS purchased medicine kits for protection against Covid 19 pandemic containing medicine already available with HCFs or with delays, when the requirement of medicine was over, as discussed in succeeding paragraphs:

- GoI approved (September 2021) ₹ 15.21 crore for procurement of 36.22 lakh Homeopathic medicine kits (at the rate of ₹ 42 per kit) against SAAP for the year 2021-22. Accordingly, SAS placed (October 2021) an order⁸ for supply of 36.22 lakh kits valuing ₹ 15.21 crore with GAPL. The kits included 4 common medicines (Recommended in May 2021 by TC, constituted at Homeopathy Directorate) i.e., Arsenic Alb. 30 (1 dram),

⁷ Against the funds of ₹ 7.88 crore sanctioned for homeopathic medicine during 2015-16, a purchase of ₹ 2.19 crore was made through e-tender during 2016-17. Out of the available funds of (₹5.69 crore + ₹ 15.75 crore + ₹ 0.50 crore =) ₹ 21.94 crore pertaining to the years 2015-16 to 2017-18, SAS decided (March 2018) to transfer 5 *per cent* of the total funds amounting to ₹ 1.10 crore to Director, Homeopathic services for purchase of phials, leaving a balance of (₹ 21.94 crore – ₹ 1.10 crore =) ₹ 20.84 crore. GoUP, however, did not release its share of ₹ 4.45 crore. Thus, there was a balance fund of (₹ 20.84 crore – ₹ 4.45 crore =) ₹ 16.39 crore.

⁸ Accordingly, SAS placed (May 2021) a supply order on GAPL for ₹ 10.21 crore. Subsequently, based on the advisories received from GoI for procurement of medicines under Post Covid Management Protocol, SAS merged the supply order of ₹ 10.21 crore placed subsequently (March 2021) on GAPL for ₹ 31.14 crore.

Bryonia Alba 30 (1 dram), Eupatorium Perfoliatum (1 dram) and 30 Rhus Tox 30 (1 dram). These medicines were already available with the dispensaries and hospitals in sufficient quantities, against the consolidated supply order (March 2021) of ₹ 31.14 crore for the years 2018-19 and 2019-20, as discussed in Paragraph 6.1.5. Procuring kits, instead of utilisation of already available medicines, resulted in unjustified purchase of homeopathic medicine valuing ₹ 31.14 crore.

- The Election Commission declared (January 2022) Assembly Elections - 2022 and issued (January 2022) guidelines, which included directives for protection from Covid, and kits (containing mask, sanitizer, face-shield and gloves) to be provided to every personnel deployed on election duty. Though, there were no directives in the guidelines and even were not demanded by Election Commission, the Principal Secretary, AYUSH decided (January 2022) to provide 7.50 lakh *Ayuraksha* kits to the personnel deployed on election duty, out of the 3 lakh and 5 lakh *Ayuraksha* kits available in the districts and receivable from the supplier respectively, against a previously placed order (October 2021). Contrary to the decision and without approval in SAAP, SAS placed (February 2022) an order for supply of 7.63 lakh kits valuing ₹ 20.00 crore⁹, stating that it was decided at higher level¹⁰. The order was placed on 8 February 2022, though the polling was to be started from 10 February 2022.
- The decision (January 2022) provided distribution of kits to the personnel deployed on election duty during their training period. Audit noticed that 1.48 lakh kits valuing ₹ 3.71 crore were supplied after completion of voting and 3.75 lakh kits valuing ₹ 9.38 crore were not supplied by IMPCL at all. Thus, the objective of procuring kits was not achieved.

The Government stated (January 2025) that Ayush-64 and *Ayuraksha* kits were procured after approval in SAAP for the year 2021-22, and decision to provide Homeopathic kits to the persons deployed on election duty was taken at the Government level. The Government, however, furnished no replies to the procurement of medicine beyond EDL, purchase of 7.50 lakh kits despite decision (January 2022) to provide kits to the persons deployed on election duty out of the 8 lakh *Ayuraksha* kits available in the districts.

6.1.5 Non-procurement/unjustified procurement of medicine

GoI sanctions funds under NAM, based on SAAP submitted by GoUP. Rule 238 (i) of GFR, *inter alia*, provides submission of UC within 12 months of the closure of financial year by the organisation concerned.

The details given in **Table 9** indicates year-wise position of funds sanctioned for purchase of Ayurveda, Unani and Homeopathic medicines, supply order placed and payments made against the medicines supplied under NAM during the year 2017-18 to 2022-23.

⁹ Against recurring grants for HWC (13.00 crore), Mobility Support (₹ 1.50 crore), Ayush Gram (₹ 1.80 crore), Public Health Outreach (₹ 1.00 crore), DTL (₹ 0.56 crore) and Administrative Cost (₹ 2.14 crore), totaling ₹20.00 crore pertaining to the years 2015-16 to 2019-20, which was approved (February 2022) by GoI.

¹⁰ The details of higher level were not available on records.

Table 9: Details showing funds sanctioned for purchase of AYUSH medicine, supply order placed, medicines supplied, and payments there against, made under NAM during the years 2017-18 to 2022-23¹¹

(₹ in lakh)			
Year	Fund sanctioned	Supply order placed	Payments made
Ayurvedic Medicine			
2015-18	6408.80	6265.22	6265.22
2018-19	4244.00	0.00	0.00
2019-20	4244.00	8611.06	8611.06
2020-21	6348.00	6347.87	6347.87
2021-22	12803.06	12670.71	12670.71
2022-23	6745.00	5931.65	5931.65
Total	40792.86	39826.51	39826.51
Unani Medicine			
2015-18	812	811.98	811.98
2018-19	536.00	0.00	0.00
2019-20	536.00	1072.00	1072.00
2020-21	517.00	516.91	516.91
2021-22	2773.11	2772.45	2772.45
2022-23	1154.00	1013.92	1013.92
Total	6328.11	6187.26	6187.26
Homeopathic Medicine			
2015-18	2412.5	1967.61	1967.61
2018-19	1615.50	0	0
2019-20	1616.50	0	0
2020-21	40.50	3114.41	3114.41
2021-22	6316.74	6316.74	6316.74
2022-23	1720.00	1421.39	1421.39
Total	13721.74	12820.15	12820.15

(Source: Information provided by State AYUSH Society)

Audit noticed that:

- Despite availability of funds, no Ayurvedic and Unani medicines were purchased during the year 2016-17 and 2018-19. The Supply Orders pertaining to the funds received for the years 2016-17 and 2018-19 were placed during the year 2020-21 and 2019-20, along with the orders for the funds received against SAAP for the respective years. Further, though the 11 FIAHs had started functioning in December 2021, and funds for purchase of medicine was sanctioned (December 2021) against SAAP for the year 2021-22, the supply order for ₹ 1.97 crore was placed in May 2022.
- Against the balance funds of ₹ 568.09 lakh pertaining to the year 2015-16 and funds of ₹ 1575.00 lakh and ₹ 50 lakh sanctioned during 2016-17 and 2017-18 respectively, SAS transferred (June 2018) ₹1638.53 lakh to Director, Homeopathy for its further transfer to DHMOs for purchase of medicine at district level under RC executed by the Directorate of Homeopathy. SAS again did not purchase any Homeopathic medicine against the amounts of ₹1615.50 lakh and ₹ 1616.50 lakh sanctioned for the

¹¹ The figures of supply orders placed and payments made included supply orders placed in 2023-24 against the funds approved in previous years.

years 2018-19 and 2019-20. Since the funds were lying unspent, GoI sanctioned¹² no funds for Homeopathic medicine during 2020-21 against demand of ₹ 2200 lakh made in SAAP. These resulted in lack of medicine in Homeopathic dispensaries and Hospitals.

- Against funds sanctioned for Homeopathic medicines for the year 2018-19 and 2019-20, SAS placed a supply order of ₹ 31.14 crore in March 2021. SAS also placed a supply order of ₹ 63.17 crore in October 2021, against the funds of ₹ 63.17 crore sanctioned for the year 2021-22. Thus, SAS placed a total supply order of ₹ 94.31 crore, against the funds sanctioned for the year 2018-19, 2019-20 and 2021-22, within 7 months. This resulted in supply of triple quantities of medicine to dispensaries and hospitals within a year.

The above indicates non-procurement/unjustified procurement of medicine.

The Government accepted (January 2025) that the purchase order against the funds sanctioned during 2017-18, including balance funds of 2015-16 for Ayurveda and Unani medicine was issued in February 2020; and stated that purchases against funds sanctioned for Homeopathic medicine during 2016-17 to 2019-20 was not made due to a court case but at the instance of NAM, purchase orders were issued; and Homeopathic medicines procured from state budget were available in dispensaries and hospitals. The Government, however, furnished no reply regarding procurement of medicine valuing ₹ 94.31 crore within 7 months. Reply is not acceptable as in case, the medicines procured from state budget was sufficient for hospitals and dispensaries, there was no need to provide further funds under NAM. Further, medicines were purchased despite pendency of the court case, but belatedly.

6.1.6 Delayed supply of medicine

Paragraph 4.3 of UP Procurement Manual 2016, *inter alia*, provides that no purchases of any kind should be commenced without prior execution of contract documents; all contracts should have a provision for recovery of liquidated damages (LD) for defaults on the part of the contractor, and to take care of delays in supplies and performances. Standard practices followed in the medical sector¹³ provides LD on supply of medicine after the expiration of 'period of supply'.

¹² The appraisal committed of NAM in its meeting dated 12 June 2020 observed that "An amount of ₹ 31.51 crore (including State share) is lying unspent with State Govt. In this regard State representative has clarified that the amount lying unspent for this activity is because of the Court Case, thus, they are not able to place any further order for the purchase of medicines. The Appraisal Committee suggested to the State Govt. that they can procure the medicines from Central PSU or State PSU as per the provisions of NAM Guidelines. It has also been suggested by the appraisal committee that firstly they have to utilise the previous year amount and furnish the UCs of the same to the Ministry. Further, if there is any need of additional support of grant under this activity, the same may be projected through Supplementary SAAP. Keeping in view above, the Appraisal committee did not recommend the proposal".

¹³ Director General, Medical & Health (DGMH), GoUP had been entering into rate contracts with the suppliers for supply of drugs/medicines etc. The conditions of supply, *inter alia*, included automatic cancellation of any unexecuted order for supply of medicine/drugs after expiry of 60 days of its placement and recovery of penalty at the rate of 20 per cent of the value of unexecuted order from the supplier, irrespective of the indenting authority having suffered any damage/loss or not on account of non-supply of medicine/drugs. Government of Odisha also procures medicine under NAM by adopting tendering process and recovers LD on the medicine supplied after the period of supply.

Audit noticed that SAS placed orders with IMPCL for purchase of Ayurveda and Unani medicines and with GAPL for purchase of Homeopathic medicine by giving advance payment of 50 *per cent* of the value of supplies to the supplier. It, however, never entered into any agreement with the suppliers incorporating therein scheduled dates of supplies. Scrutiny of records of DAUOs and DHMOs of eight selected districts, RUOs of two district FIAH of Varanasi and 5 selected AYUSH GMCHs revealed that there were delays (after allowing two months' time¹⁴ for supply of medicine) ranging between 4 and 571 days in supply of Ayurvedic and Unani medicines valuing ₹ 55.68 crore (86.55 *per cent*), against the total supply of ₹64.33 crore, and between 13 and 964 days in supply of Homeopathic medicines totaling ₹ 8.00 crore (70.67 *per cent*), against the total supply of ₹ 11.32 crore during the period 2018-19 to 2022-23.

The Government stated (January/February 2025) that manufacturing of drugs takes 2 to 6 months' time, it was expected that supplies would be made within 2 months' time, Supplies were affected during the period of Covid pandemic also, Explanation for delayed supplies have been called for from the firm and time-bound supply of medicine would be ensured by executing MoU with suppliers in future. Reply is not acceptable as the supplies were taken without executing any MoU/agreement with the suppliers and also without mentioning the period of supply even in the supply orders, the time taken in production of medicine has nothing to do with the supplies as it is an ongoing process in the pharmacies; and there was no compulsion for taking supplies from a single source, as discussed in paragraph 6.1.3. Even the Government's own pharmacy was underutilised; as discussed in paragraph 5.1.2.

6.1.7 Procurement of medicine in contravention of conditions of supply

Supply orders placed on IMPCL and GAPL provided that the payments would be made on the basis of receipt of quantity/value of medicines certified by the DAUOs/DHMOs of respective districts.

Audit noticed that the payments were made without confirmation from DAUOs/DHMOs. Test check of records in the offices of DAUOs/DHMOs of sampled districts revealed short supplies of medicines valuing ₹ 31.53 lakh (including GST ₹ 33.11 lakh) as per in *Appendix-9*.

The Government stated (January 2025) that cases of short supplies of medicine are taken up at the district level and suppliers have been directed to provide short-supplied medicine; cases of short supply of medicine have been confirmed by DAUO, Prayagraj and Ayurvedic GMCH, Pilibhit; and 50 *per cent* payments are released after confirmation of supplies by the districts. Reply is not acceptable as the Government itself has confirmed cases of short supplies, copy of supply order are not provided to the districts and hence, there is no system for verification of supplies of medicine, and payments are made on the basis of demands made by the supplier.

¹⁴ As adopted by Director General Medical & Health for supply of medicine.

6.1.8 Procurement of medicine without quality testing

Paragraphs 4.4 of NAM guidelines provide that random samples of 5 per cent of the medicines being supplied by the vendor at a time may be picked up for quality testing. The guidelines further stipulate that if the samples are not found of standard quality, the States and UTs may take action against the vendor and manufacturing units, as per the quality control guidelines.

Audit noticed that SAS never sent any sample of AYUSH medicine for quality testing, and completely relied upon the test reports submitted by the suppliers. Even these medicines were not sent to its own DTL for testing. This resulted in acceptance of medicines without an independent quality check.

The Government stated (January 2025) that IMPCL is having its own drugs testing laboratory; and IMPCL and GPL supply the medicine after quality testing from NABL. Reply confirms that SAS relied only upon the test reports submitted by the suppliers and samples of 5 per cent of the supplied medicines were not sent for quality testing, though required under NAM guidelines.

6.2 Procurement and production of medicine without convergence with different sources of funds

Prior to implementation of NAM, funds for procurement and supply of AYUSH medicine were provided by the State Government. After implementation (September 2014) of NAM, which included supply of AYUSH medicines against 40 per cent of the cost borne by the State Government, GoUP continued to provide funds from State budget for purchase of AYUSH medicines. The purchases are made by DAUOs, RUOs and DHMOs in the districts and Principals of AYUSH GMCHs. GoUP also provide funds to State Pharmacies situated in Lucknow and Pilibhit for production and supply of Ayurvedic and Unani medicine to dispensaries and hospitals.

Audit noticed that during the period 2018-19 to 2022-23, a total expenditure of ₹ 54.03 crore, ₹ 11.10 crore and ₹ 27.14 crore (total: ₹ 92.27 Crore) and ₹ 38.13 crore, ₹ 11.46 crore and ₹ 1.02 crore (total: ₹ 50.61 Crore¹⁵) was incurred for purchase of Ayurvedic, Unani and Homeopathic medicines under Object Head-39 and 43 respectively from State budget; whereas a total expenditure of ₹ 335.61 crore, ₹ 53.75 crore and ₹ 108.53 crore (total: ₹ 497.89 crore) was incurred from NAM funds for purchase of Ayurvedic, Unani and Homeopathic medicine respectively. There was, however, no convergence for procurement of medicine from different sources, as discussed below:

- GoUP issued (September 1999) a list of general and emergency Ayurveda and Unani medicine, (SDL) that were required to be available in the dispensaries and hospitals. No such list of essential drugs was prepared for Homeopathic medicines. The list issued (December 1999) by GoUP was neither updated nor revised after implementation of NAM and circulation of Essential Drugs List (EDL) by MoA, GoI. This resulted in inclusion of 37 and 30 number of common Ayurveda as well as 25 and 21 Unani medicines in SDL and shortlisted EDLs prepared by SAS based on EDLs

¹⁵ The expenditure under object head 43 also includes expenditure incurred by pharmacies in production of medicine

issued by MoA, GoI in March 2013 and January 2022 respectively, and consequential procurement of common medicine from two different sources.

- Out of the Ayurvedic medicines ranging between 18 to 29 and Unani medicines ranging between 11 to 24 produced by PAUM, Lucknow during 2018-23, Ayurvedic medicine ranging between 8 to 13 and Unani medicines ranging between 3 to 7 were also supplied by IMPCL resulting in procurement and production of common medicines.

The above could have been avoided had a single source of fund, or multiple sources with convergence of each other been utilised in purchase of wider range of medicine.

The Government stated (January 2025) that due to limited budget under NAM, all the medicines under EDL were not purchased; and further requirement of medicine are met from the state budget and State pharmacies. The reply does not address the issue raised by audit.

6.3 Cartage of medicine to hospitals and dispensaries

Audit noticed that there was no proper system for delivery of medicine upto the respective dispensaries and hospitals, as discussed below:

- While placing the supply order for medicine, SAS incorporates a condition that *“the firm would supply the medicine at its own cost upto the destinations mentioned in the list enclosed”*. No such list, however, was found attached with any of the supply orders. As a result, the medicines were delivered by the suppliers to the offices of DAUOs/DHMOs, situated in the districts headquarters¹⁶. DAUOs/DHMOs of test checked districts informed that the medicines were taken to the dispensaries/hospitals by the respective MOs at their own expenses/utilising their own resources.
- GoI sanctioned funds totaling ₹ 2.39 crore¹⁷ during the period 2018-19 to 2020-21 for providing mobility support to State and District level functionaries for regular and systematic monitoring of the scheme activities; against which SAS incurred expenditures of ₹ 0.99 crore¹⁸. SAS released funds for mobility support to DAS; and allowed (November 2019) them to make payment for cartage of medicine from the same. Audit noticed that test checked DASs of Banda, Jhansi, Lucknow, Moradabad and Prayagraj incurred expenditures of ₹ 1.23 lakh, ₹ 0.64 lakh, ₹ 1.76 lakh, ₹ 1.54 lakh and ₹ 0.27 lakh respectively (total: ₹ 5.44 lakh) in cartage of medicine, resulting in irregular expenditure of funds for mobility support

The Government accepted (January 2025) taking supplies at district level offices and stated that instructions have been issued to DAUOs/RUOs/ DHMOs to utilise funds under mobility support in cartage of medicine. Reply is not acceptable since NAM has directed (September 2023) GoUP to instruct the suppliers to supply medicines upto the desired locations, and as per NAM

¹⁶ Sometimes, DAUOs are holding the charge of two or more districts, and the supplies were made for these districts to the districts where office of DAUO was situated.

¹⁷ ₹ 1.00 crore, ₹ 0.49 crore and ₹ 0.90 crore during 2018-19, 2019-20 and 2020-21 respectively.

¹⁸ ₹ 0.75 crore, ₹ 0.24 crore and ₹ 0.00 crore during 2018-19, 2019-20 and 2020-21 respectively.

guidelines, funds for mobility support is meant for monitoring of the scheme activities.

To sum up, there was no proper system for ascertaining the requirement of medicine for the hospitals and dispensaries, and uniform quantity and type of medicine were supplied to different categories of the hospitals (4/15/25 bedded) and dispensaries. There were instances of unjustified procurement of medicine. Despite availability of funds, no Ayurvedic and Unani medicines were purchased during the year 2016-17 and 2018-19. The Supply Orders pertaining to the funds received for the years 2016-17 and 2018-19 were placed during the year 2020-21 and 2019-20, along with the orders for the funds received against SAAP for the respective years. Further, though the 11 FIAHs had started functioning in December 2021, and funds for purchase of medicine was sanctioned (December 2021) against SAAP for the year 2021-22, the supply order for ₹ 1.97 crore was placed in May 2022. Audit of test checked Divisional Ayurvedic and Unani Officers, Regional Unani Officers, District Homeopathic Medical Officers and Ayurveda, Unani and Homeopathic Medical Colleges and Hospitals revealed that there were delays (after allowing two months' time¹⁹ for supply of medicine) upto 571 days in supply of Ayurvedic and Unani medicine valuing ₹ 55.68 crore (86.55 per cent), against the total supply of ₹64.33 crore, and upto 964 days in supply of Homeopathic medicine totaling ₹ 8.00 crore (70.67 per cent), against the total supply of ₹ 11.32 crore during the period 2018-19 to 2022-23. Payments were made by State AYUSH Society to suppliers without ensuring quality of medicine at its own level. Procurement and production of medicine were made without convergence with different sources of funds. The cartage of medicine was not taken from the suppliers and there were instances of short supplies of medicine.

Recommendation 9: There should be a proper system for obtaining requirement of medicine from the hospitals and dispensaries.

Recommendation 10: Unjustified procurement of medicine should be checked, and responsibility fixed. Procurement and production of medicine with convergence of different sources of funds should also be ensured.

Recommendation 11: Agreement/Memorandum of Understanding should be executed with the suppliers incorporating therein period and places of supply to ensure timely supply of medicine and places of delivery.

¹⁹ As adopted by Director General Medical & Health for taking supply of medicine.

Chapter - 7

Human Resources

Chapter 7: Human Resources

Effective and efficient functioning of health sector necessitates availability of adequate number of motivated, empowered, trained and skilled human resource in administrative offices as well as in health education and care facilities. The availability and utilisation of human resources in Ayurveda, Unani and Homeopathy Services are discussed in succeeding paragraphs:

7.1 Human resources under Directorate of Ayurveda Services

The status of human resources working under the directorate of Ayurveda Services under Group A, B, C and D Services is given in the **Table-10** below:

Table 10: Details showing sanctioned strength and person in position and shortages under Directorate of Ayurveda Services

Group	Sanctioned Strength	Men-in-Position	Shortage (%)
A	552	156	396 (71.74 %)
B	4187	2401	1786 (42.66%)
C	3719	2037	1682 (45.23 %)
D	5472	3793	1679 (30.68 %)
Total	13930	8387	5543 (39.79 %)

(Source: Information furnished by Director, Ayurveda Services)

The shortages of some key posts under A, B and C groups are given in **Table-11**:

Table 11: Details showing Sanctioned strength, person in position and shortages of key posts under Directorate of Ayurveda Services

Sl. No.	Group	Name of the post	SS	PIP	Shortage (%)
1	A	Director	2	0	2 (100%)
2		DAUO	56	34	22 (38%)
3		Principal	8	2	6 (75%)
4		Professor	108	43	65 (60%)
5		Reader	128	73	55 (43%)
6	B	Medical Officer (Ayurvedic)	2224	1479	745 (33%)
7		Lecturer	279	112	167 (60%)
8	C	Chief Pharmacist	156	18	138 (88%)
9		Sister	94	0	94 (100%)
10		Staff Nurse	479	287	192 (40%)
11		Pharmacist (Ayurveda)	2100	1118	982 (47%)

(Source: Information furnished by Director, Ayurveda Services)

Audit of test checked Ayurveda hospitals and dispensaries in selected districts revealed that:

- Regulations governing Minimum Standard Requirement (MSR) for Ayurveda MCHs provided minimum 56 medical paramedical and support staff (including part time teachers) for UG Ayurveda, GMCHs. Ayurvedic GMCHs of Banda had only 46 PIP (including 10 excess staff¹), leading to shortages of 8 medical, and 12 paramedical and support staff². The shortage of Medical Staff included one each of Deputy Medical Superintendent, Medical Specialist, Surgical Specialist, Gynecologist, Pathologist,

¹ Four Ward boy/Ayah, one darkroom attendant, two peon or attendant and three consultants.

² One matron/nursing superintendent, three nurses for IPD, one Dentist, one X-ray technician/Radiographer, one physiotherapist one Panchkarma Nurse, two Panchkarma Assistant, one Nurse, two workers.

Anesthesiologist, Ophthalmologist, pediatrician, Radiologist, House Officer/Clinical Registrar, two Emergency MOs, and five Resident Medical/Surgical/MOs.

- Test check of 7 dispensaries (Ayurveda) and 25 4/15/25 bedded hospitals (Ayurveda) in 8 test checked districts revealed shortage of 11 MOs (Ayurveda) and 21 pharmacists (Ayurveda).

The shortage of human resources was mainly attributable to the posts being promotional post, direct recruitment posts, and selection being in progress at Selection Commissions.

The Government stated (January 2025) that promotions are continuously in progress, requisition for the vacant posts have been sent to selection commissions, appointments of some MOs have been completed and further appointments are in progress.

7.2 Human resources under Directorate of Unani Services

The status of human resources working under the directorate of Unani Services under Group A, B, C and D Services is given in the **Table-12** below:

Table 12: Details showing sanctioned strength and person in position and shortages under Directorate of Unani Services

Group	Sanctioned Strength	Person-in-position	Shortage (%)
A	77	37	40 (51.95%)
B	310	256	54 (17.42%)
C	427	213	214 (50.12 %)
D	616	421	195 (31.66%)
Total	1430	927	503 (35.17 %)

(Source: Information furnished by Director, Unani Services)

The shortages of some key posts under A, B and C groups are given in **Table-13**:

Table 13: Details showing Sanctioned strength, person in position and shortages of key posts under Directorate of Unani Services

Sl. No.	Group	Name of the post	SS	PIP	Shortage (%)
1	A	Director	1	0	1 (100 %)
2		RUO	4	0	4 (100 %)
3		Principal	2	1	1 (50 %)
4		Professor	28	16	12 (43 %)
5		Reader	34	19	15 (44 %)
6	B	Medical Officer (Unani)	264	232	32 (12 %)
7		Lecturer	45	24	21 (47 %)
8	C	Chief Pharmacist	10	2	8 (80 %)
9		Pharmacist (Unani)	264	114	150 (57 %)
10		Staff Nurse	37	7	30 (81 %)

(Source: Information furnished by Director, Unani Services)

Audit of test checked Unani hospitals and dispensaries in selected districts revealed that:

- Regulations governing Minimum Standard Requirement (MSR) for Unani Medical Colleges and Attached hospitals (MCHs) provided minimum³ 71 medical, paramedical and support staff for Unani GMCHs. Unani GMCH,

³ Including part time teachers.

Lucknow, however, had 54 PIP leading to a shortage of 17 paramedical and support staff (excluding 19 excess staff).

- Test check of 3 Unani dispensaries and 16 Unani four-bedded hospitals in 8 test checked districts⁴ revealed shortage of 1 Unani MOs and 10 Unani Pharmacists.

The shortage of Human Resources was mainly attributable to unavailability of recruitment rules, unavailability of eligible candidates⁵ and posts advertised for recruitment.

The Government furnished no reply (January 2025). The Directorate, however, accepted (September 2024) the reasons for the posts lying vacant.

7.3 Human resources under Directorate of Homeopathy Services

The status of human resources working under the Directorate of Homeopathy Services under Group A, B, C and D Services is given in the **Table-14** below:

Table 14: Details showing sanctioned strength and person in position and shortages under Directorate of Homeopathy Services

Category	Sanctioned Strength	Person in Position	Shortage (%)
A	769	387	382(49.67%)
B	1487	1255	232(15.60%)
C	1896	962	934(49.26%)
D	2610	2589	21(0.80%)
Total	6762	5193	1569(23.20%)

(Source: Information furnished by Director, Homeopathy Services)

The shortages of some key posts under A, B and C groups are given in **Table-15**:

Table 15: Details showing sanctioned strength, persons in position and shortages of key posts under Directorate of Homeopathy Services

Sl. No.	Group	Name of the post	SS	PIP	Shortage (%)
1	A	Additional Director	1	0	1 (100%)
2		DHMO	75	73	2 (3%)
3		Principal	9	1	8 (89%)
4		Professor	100	49	51 (51%)
5		Reader	138	64	74 (54%)
6	B	Medical Officer (Homeopathy)	1182	1130	52 (4%)
7		Lecturer	150	101	49 (33%)
8	C	Pharmacist (Homeopathy)	1604	889	715 (45%)
9		Staff Nurse	69	0	69 (100%)

(Source: Information furnished by Director, Homeopathy Services)

Audit of test checked Homeopathic hospitals and dispensaries in selected districts revealed that:

- Regulations governing MSR for Homeopathic MCHs provided minimum⁶ 57 medical, paramedical and support staff for Homeopathy GMCHs. Homeopathic GMCH, Moradabad, however, had only 13 PIP; leading to a

⁴ There was no Unani dispensary/hospital in Jhansi.

⁵ Director, Additional Director, Deputy Director and Medicine Inspector.

⁶ Including part time teachers.

shortage of 44 Medical, Paramedical and Support Staff. The shortage included one MS, one Deputy Medical Superintendent (DMS), three MOs, one Resident MO, one Surgeon, one General Physician, one gynecologist, one Pathologist, eight house physician and 16 Paramedical and support staff. Similarly, Homeopathic GMCHs, Prayagraj had 27 PIP (excluding 5 excess house physicians); leading to a shortage of 30 Medical, Paramedical and Support Staff. The shortage included one MS, one DMS, two MOs, one Resident MO, one Surgeon, one gynaecologist, one Pathologist and 22 Paramedical and support staff.

- Audit of 16 Homeopathic dispensaries in 8 test checked districts also revealed that there was shortage of 2 Homeopathic MOs and 5 Homeopathy Pharmacists.

The shortage of human resources was mainly attributable to not renewing of the posts⁷, not fixing of educational qualifications/source of appointment, and requisition sent to UPPSC, appointments of two posts of Principals of Homeopathic GMCHs being under consideration of the Hon'ble High Court. etc.

The Government did not furnish detailed reasons for the vacant posts, instead stated (January 2025) that process of promotion is continuously in progress, requisition for the vacant posts have been sent to selections commissions and appointments have been done. The Directorate, however, accepted (November 2024) the reasons for the posts lying vacant.

7.4 Human resources under State AYUSH Society

7.4.1 Fifty-Bedded Integrated AYUSH Hospitals

NAM guidelines provide deployment of 69 medical, paramedical and support staff on 21 type of posts in FIAHs, which included recruitments against the posts⁸ mentioned at Sl. No. 3 to 13, mentioned in paragraph 4.3 of the guidelines on a contractual basis and the remaining on outsourcing basis, except the one post of Hospital Superintendent and 3 posts of Specialist MOs.

Audit noticed that there was shortage of 538 (71 *per cent*) human resources in 11 functional FIAHs against the prescribed norm. Test check of three FIAHs in Kanpur Nagar, Lucknow and Varanasi districts revealed that there was a shortage of average 53 *per cent* of manpower. The shortage included 3 Senior MOs, 7 MOs and 24 Nursing Staffs.

Audit further observed that:

- Even though the guidelines provided making recruitments on contractual basis⁹; SAS hired the services of the posts at Sl. No. 3 to 13 through

⁷ 22 posts of Lab Technician, 28 posts of Laboratory Attendants, 14 posts of Registration Clerk, 7 posts of Radiographer, 7 posts of Telephone Operator, 7 posts of Receptionist, 7 posts of Store Superintendent, 7 posts of librarian, 2 posts of X-ray Technician and 9 posts of Library Superintendent.

⁸ MO, Residential MO, Accounts Officer, Assistant Matron, Nursing Staff, Panchkarma Technician, Yoga Instructor, Pharmacist/Dispenser, Laboratory Technician, Storekeeper/ Registration Clerk.

⁹ Paragraph 2.1 (iv) of the old guidelines and Paragraph 2.1 (iv) of the new guidelines provides that the deployment of manpower will be subject to the condition that all the appointments will be contractual and the Central Government's liability will be limited to the extent of Central Share admissible for the cost on salary for the mission period.

outsourcing to an outsourcing agency¹⁰ (OA). This resulted in deviation from guidelines for deployment of medical, paramedical and support staff, and avoidable expenditure of service charges and GST amounting to ₹ 4.83 crore on supply of manpower mentioned at Sl. No. 2¹¹ to 13 during the periods December 2021 to November 2023.

- The ‘add on terms and conditions for outsourcing healthcare services’ forming part of the contract’ stipulates preparing list of candidates applied on Sewayojan Portal by OA and providing the names of five candidates for selection of 1 employee and three times of the posts for selection of 2 or more employees, subject to the minimum of 10 for selection by the buyer department. OA, however, provided¹² final list of candidates for deployment in three¹³ (31 candidates) and eight¹⁴ (105 candidates) FIAHs respectively. Further, OA selected the candidates through interview, leading to arbitrary¹⁵ and opaque¹⁶ selection of the candidates. This resulted in irregular selection and recruitment of 136 candidates.

The Government stated (January/February 2025) that the appointments were made after the concurrence of the Government, and the department participated in preparation of list of candidates applied on Sewayojan Portal through random process. The reply does not address the issues raised by audit.

7.4.2 Yoga Wellness Centres and Health and Wellness Centres

NAM guidelines (September 2014) provide establishment of YWCs under flexi pool activities. GO issued (July 2017) for operationalisation of YWCs provided deployment of one Yoga Trainer (YT) and one Yoga Assistant (YA) in each YWC. NAM guidelines also required establishment of HWCs and deployment of one male and one female Yoga Instructor (YI) in each HWC.

Audit noticed that:

- GoI sanctioned 225 YWCs during the period 2015-16 to 2020-21, of which 224 YWCs¹⁷ were operationalised. Audit noticed that there was shortage of 22 YTs and 39 YAs (January 2025).
- GoI sanctioned 871 HWCs during the period 2019-20 to 2021-22. Audit noticed that there was shortage 102 YIs (Male) and 196 YIs (Female).

The Government stated (January 2025) that instructions have been issued to fill the vacant posts.

¹⁰ Hansraj Infracon Private Limited (HIPL), Lucknow

¹¹ Though, NAM guidelines provided recruitment of staff mentioned at Sl. No. 3 to 13 on contractual basis and employing SMOs (Panchkarma/Ksharsutra/Homeopathy/Ilaj-bit-tadbir/Thokkanam) on regular basis.

¹² vide letters dated 22.11.2021 and 25.11.2021

¹³ Kaushambi, Amethi and Bareilly

¹⁴ Kanpur Nagar, Kanpur Dehat, Deoria, Lucknow, Sonbhadra, Varanasi, Lalitpur and Sant Kabir Nagar.

¹⁵ The arbitrariness in selection of candidates is evident from the list of selected candidates, changed frequently, unilaterally and arbitrarily by the service provider showing various reasons, like some of the candidates selected in the previous list are not joining the services, some of the candidates are not joining due to some domestic problems etc.

¹⁶ The eligibility criteria for selection of Medical Officers (Ayurveda/Homeopathy/Unani), as fixed by the TC stipulates giving preferences to candidates having MS/MD degree, in addition to Graduation degree in their respective system of medicine. There were no records showing that preferences were given to the candidates having masters’ degree.

¹⁷ One YWC was not made operational due to repetition.

7.5 Training to Accredited Social Health Activists/Auxiliary Nursing and Midwives

With the objective to propagate ancient Indian system of medicine and spread awareness for prevention and cure of common diseases including diabetes through Ayurveda and Yoga, GoI sanctioned ₹ 15.00 crore, ₹ 2.93 crore and ₹ 8.00 crore (total: ₹ 25.93 crore) against the proposals made in SAAP for the years 2017-18, 2018-19 and 2020-21 respectively for conducting cascading training programs to Accredited Social Health Activist (ASHA)/Auxiliary Nurse Midwife (ANM).

Audit noticed that a master trainer programme was organised (October 2017) in New Delhi with the objective to provide training to all the ASHA/ANM of the State. Accordingly, state level training programmes were also organised in March 2018, May 2018 and June 2018 in which trainees of 55, 4 and 16 districts participated. Audit also noticed that:

- SAS transferred (March 2018) ₹ 8.95 crore¹⁸ to the Director, Ayurveda Services, Lucknow with the directives to utilise the funds by the end of March 2018 in PHC/Block/District level trainings. The Director issued frequent letters¹⁹ to all the CMOs; but received no response from any of them for getting ASHA/ANM trained. This resulted in non-utilisation of funds and non-achievement of the objectives of the scheme.
- Instead of utilising Master Trainers/Trainers, already trained in New Delhi and Lucknow, GoUP nominated (November 2019) Shreetron India Limited (SIL), a State PSU engaged in undertaking Information Technology (IT) and Information Technology enabled Services (ITeS) projects²⁰ for imparting trainings to ASHA/ANM on prevention and cure of diseases through Ayurveda and Yoga. SIL organised first (December 2019 to June 2020), second (September 2021 to December 2021) and third (June 2023) phases of training and covered 17, 19 and 21 districts respectively (total: 57 districts), leaving 18 districts as uncovered; and received payment of ₹ 24.15 crore, against the approved expenditure of ₹ 40.25 crore.

The above indicates that due importance was not given to the training programmes resulting in partial coverage of ASHA/ANM.

The Government stated (January/February 2025) that Director, Ayurveda Services wrote to all the CMOs to get the MO (AYUSH)/Medical Officer Community Health (MOCH) trained from master trainers for further training to ASHA/ANM; and since MOs took no interest, the work of training to ASHA/ANM was awarded to Shreetron India Limited; and the training has since been completed. The reply indicates that the objective of providing training to master trainers were not achieved as the capacity built were not utilised in training of downstream trainees and due importance to training was

¹⁸ An expenditure of ₹ 4.00 lakh was expected on organising state level training for trainees Hence, against the released amount of ₹ 8.99 crore, ₹ 4.00 lakh was retained by SAS.

¹⁹ No. 409 (iii)/Aa. Mi./2018-19/Yojna dated 04.10.2018; No. 458 (ii)/370/2018-19/Yojna dated 05.12.2018; No. 552 (3)/Aa. Mi./2018-19/Yojna dated 06.12.2018; No. 01/370/ASHA/ANM/2018-19/Yojna dated 04.01.2019.

²⁰ Hardware, networking, software and implementation of IT training IT solutions and other related jobs. Reasons for nominating SIL for organising the said training and not involving the trainers, already trained in Delhi and Lucknow; and other Ayurveda and Yoga specialists was not available on records.

neither given by MO (AYUSH)/MOCH, nor by Directorate of Ayurveda Services, as they could have trained at least MOCHs, working under their administrative control.

To sum up, there were considerable shortage of officers and staff in the Directorates and downstream administrative offices as well as shortage of medical, paramedical and support staff like Medical Officers (Ayurveda: 33 *per cent*, Homeopathy: 4 *per cent*, Unani: 12 *per cent*), Chief Pharmacists (Ayurveda: 88 *per cent*, Unani: 80 *per cent*), Pharmacists (Ayurveda: 47 *per cent*, Homeopathy: 45 *per cent*, Unani: 57 *per cent*) and Staff Nurses (Ayurveda: 40 *per cent*, Homeopathy: 100 *per cent*, Unani: 81 *per cent*) in the Medical Colleges, hospitals, dispensaries. There was shortage of 538 (71 *per cent*) human resources in 11 functional FIAHs against the prescribed norm. Test check of three FIAHs in Kanpur Nagar, Lucknow and Varanasi districts revealed that there was a shortage of average 53 *per cent* of manpower. The shortage included 3 Senior MOs, 7 Mos and 24 Nursing Staffs. NAM guidelines also required establishment of HWCs and deployment of one male and one female Yoga Instructor (YI) in each HWC. GoI sanctioned 871 HWCs during the period 2019-20 to 2021-22. There were shortages of 102 male YIs (12 *per cent*) and 196 female YIs (26 *per cent*). Further, there were shortages of 22 Yoga Trainers (10 *per cent*) and 39 Yoga Assistants (17 *per cent*) in 224 Yoga Wellness Centres.

Recommendation 12: Efforts should be made to fill all the vacancies, especially in hospitals and dispensaries to provide quality health care facilities to needy population.

Recommendation 13: Contractual appointments for Health and Wellness Centres and Yoga Wellness Centres should be expedited, so that these centres could run with optimum capacity.

Recommendation 14: Due importance should be given to training of the human resources.

Chapter - 8

Imparting AYUSH Education

Chapter 8: Imparting AYUSH Education

AYUSH education in the State is imparted through eight GMCHs¹ of Ayurveda, two GMCHs² of Unani and nine GMCHs³ of Homeopathy. Of these, five GMCHs of Ayurveda and 6 GMCHs of Homeopathic were imparting education for Undergraduate (UG) courses whereas three GMCHs⁴ of Ayurveda, 2 GMCHs of Unani and 3 GMCHs⁵ of Homeopathy were imparting education for Postgraduate (PG) courses. The audit test checked two GMCHs of Ayurveda situated in Banda (UG) and Pilibhit (PG), two GMCHs of Homeopathy situated in Moradabad (UG) and Prayagraj (PG), one GMCH (PG) of Unani situated in Lucknow. Audit observations are discussed in succeeding paragraphs:

8.1 Education in AYUSH Medical Colleges

8.1.1 Shortage of teaching faculties

In order to get recognition for UG as well as PG courses in medical colleges of Ayurveda and Unani systems of medicine from Indian Medicine Central Council (IMCC), and in Homeopathy system of medicine from National Commission for Homeopathy (NCH), placement of minimum number of faculties, as envisaged in concerning regulations is necessary.

Minimum Standard Requirement (MSR) for undergraduate⁶ Ayurveda and Unani MCHs provided minimum 30 full time teachers appointed on a regular basis as given in *Appendix-10* and ten⁷ part time teachers for intake capacity of 60 students; with the condition that the deficiency of teachers and higher faculties should not exceed more than 10 *per cent*, at least one teacher should be available in each of the 14 departments and the total number of higher faculties in Ayurveda and Unani Colleges should not be less than 12 Professors/Readers in minimum 11 Departments. Further, postgraduate⁸ Ayurveda and Unani Minimum Standards of Education Regulations required at least one Professor/Reader and one Lecturer of the concerned subject in addition to teachers stipulated for undergraduate teaching. Audit noticed that:

- Ayurvedic GMCH, Banda (UG) having intake capacity of 75 UG seats had only 14 full time teachers (shortage 53 *per cent*); with no teacher in Kriya Sharir and Shalakyas Departments, and one teacher each in 11 Departments⁹. Further, against the requirement of 15, there were only 6 higher faculties (shortage 60 *per cent*).
- Ayurvedic GMCH, Pilibhit (PG) with intake capacity of 63 UG seats and 8 PG seats with one PG course had only 23 (shortage 23 *per cent*) and 1 (Shortage of 67 *per cent*) regular teachers for UG and PG courses against the requirement of 30 and 3 teachers respectively, with no teacher in Shalya

¹ Situated in Banda, Bareilly, Pilibhit, Varanasi, Jhansi, Prayagraj, Lucknow and Muzaffar Nagar.

² Situated in the districts of Lucknow, and Prayagraj.

³ Situated in Prayagraj, Kanpur, Lucknow, Ayodhya, Ghazipur, Moradabad, Azamgarh, Gorakhpur, Aligarh.

⁴ Situated in Lucknow, Pilibhit and Varanasi

⁵ Situated in Kanpur, Lucknow and Prayagraj.

⁶ IMCC (RMS for UG Ayurveda MCH) Regulations, 2016 and IMCC (RMS for UG Unani MCH) Regulations, 2016.

⁷ For Ayurveda Colleges (UG): 8 teachers of modern medicine, one Yoga teacher and one Biostatistician; for Unani Colleges (UG): 8 teachers of modern medicine, one teacher of Arabic Language and one teacher of Mantiq-o-falsafa

⁸ IMCC (PG Ayurveda Education) Regulations, 2016 and IMCC (PG Unani Medical Education) Regulations, 2016.

⁹ With one excess teacher against the requirement of 2 teachers in Rachna Sharir Department.

Tantra Department. Further, against the requirement of 15, there was 14 higher faculties (shortage 6.67 *per cent*). Similarly, Unani GMCH, Lucknow (PG), with intake capacity of 75 UG seats and 35 PG seats with seven¹⁰ PG courses had only 23 regular teachers and 7 contractual teachers against the requirement of 30 regular teachers.

The Director General, AYUSH accepted (November 2024) the shortage of faculties and reduction in the intake capacity of the colleges by IMCC due to non-fulfilment of MSR. The Government stated (January 2025) that in respect of Ayurveda GMCHs, action is being taken to fill the vacancies of guest faculties, Yoga Specialist have been appointed in all the eight GMCHs, Medical Officers having PG degrees in Yoga have been attached to GMCHs; and in respect of Unani GMCHs, the vacancies are filled up on contractual basis as per Government Orders.

MSR for Homeopathy¹¹ MCH required minimum 42 teachers for UG and PG colleges having intake capacity of upto 100 seats and guest faculties for modern medicine, modern pharmacology, fundamentals of psychology and Yoga instructor. Audit noticed that:

- Homeopathic GMCH, Moradabad having intake capacity 125 UG seats had only 22 teachers (shortage 48 *per cent*) with no guest faculty (as per IMCC survey report).
- Homeopathic GMCH, Prayagraj (PG) with intake capacity of 125 UG seat and 13 PG seats had only 35 teachers (shortage 17 *per cent*).

Thus, above mentioned colleges were running without fulfilling the MSR for teachers and higher faculties.

The Director General, AYUSH stated (November 2024) that selections of the Lecturers and Professors have been made by UP Public Service Commission, and their posting is under progress. The Government furnished no reply.

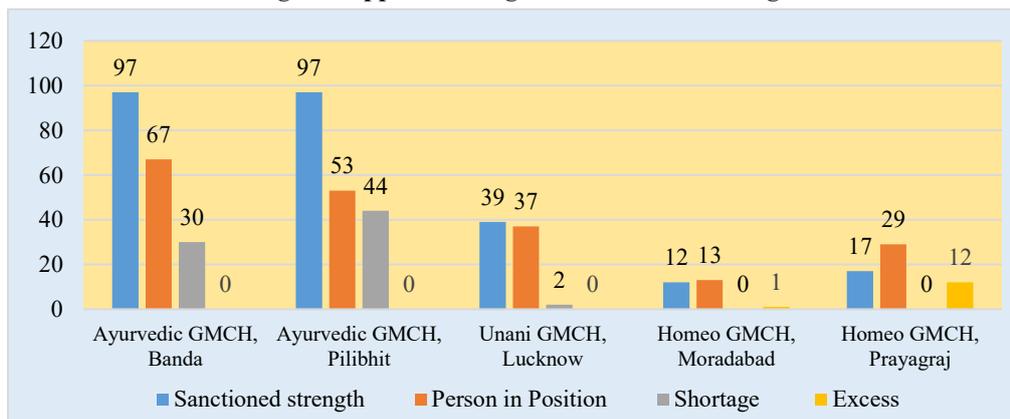
8.1.2 Uneven allocation of support staff in the Medical Colleges

MSR for the Ayurveda, Unani and Homeopathic MCHs required availability of number of technical and support staff in the college. The appointments are, however, made against the sanctioned strength for each category of staff.

Audit noticed that there was uneven allocation of technical and support staff as shown in **Chart 6**:

¹⁰ (1) Tashreeh-ulbadan, (2) Tahaffuz-o-Samaji Tibb, Ilm-ul-Adviya, (3) Ilm-ul-Saidla, (4) Moalijat, (5) Ilm-ul-Qabalat-o-Amraz-e-Niswan (7) Ilm-ul-Jarahat

¹¹ National Commission for Homoeopathy (Minimum standards requirement for Homoeopathic Colleges and attached hospitals), Regulations-2022

Chart 6: Shortage of support staff against sanctioned strength in GMCHs

(Source: Information furnished by respective GMCHs)

The uneven allocation of technical and support staff resulted in the operation of teaching hospitals without fulfilling the requirement of their respective MSRs.

The Government accepted (January 2025) shortage of staff in respect of Ayurvedic and Homeopathic GMCHs and stated that the process of filling up the posts in Homeopathic GMCHs are in progress. It, however, furnished no relevant reply regarding shortage of staff in Unani GMCH, Lucknow.

8.2 Physical infrastructure in AYUSH Medical Colleges

Paragraph 212 (vii) (4) of UPBM stipulates that before commencing construction work, the department concerned shall ensure execution of proper Agreement/Memorandum of Understanding with the work agency. Paragraph 318 of FHB Volume VI stipulates that technical sanction of a work is a guarantee that the proposals are structurally sound, and the estimates are accurately calculated and based on adequate data.

8.2.1 Ayurvedic Medical Colleges and Hospitals

Delayed construction of college and associated buildings

The Government accorded (November 2010) A&FA of ₹ 2967.23 lakh for construction of the Ayurvedic GMCH, Atarra, Banda. The work was awarded (October 2010) to Construction and Design Services, UP Jal Nigam (C&DS) on nomination basis¹², without executing any MoU/agreement¹³.

As per the conditions of A&FA (November 2010), the work was to be completed within 15 months and in a phased manner, so that the completed buildings could be utilised immediately. Accordingly, in a meeting held (June 2011) with C&DS, it was decided that Academic & Administrative buildings, Auditorium, and Staff Quarters and other construction works were to be completed in 1st phase, 2nd phase, and 3rd phase respectively. As per the

¹² Paragraph 174 (13) (i) of UPBM provides that placing of a contract without obtaining competitive tenders in an open and public manner, except in cases where the necessity for obtaining such tenders has been waived by any general or special rule or order by the competent authority Chief Vigilance Commission (CVC) has clarified that "tendering process or public auction is a basic requirement for the award of contract by any Government agency, as any other method, especially award of contract on nomination basis, would amount to breach of Article 14 of the Constitution of India.

¹³ Paragraph 212 (vii) (4) of UPBM provide that before commencing construction work, the department concerned shall ensure execution of proper Agreement/Memorandum of Understanding (MoU) with the work agency.

progress report submitted by EA, the targeted dates of start and completion of the work was January 2011 and March 2012 respectively. The cost of the Administrative & Academic Block was ₹ 1469.81 lakh and the funds provided to EA, through 1st, 2nd and 3rd installments of ₹ 593.40 lakh, 583.91 lakh and 500 lakh (total 1677.31 lakh) in January 2011, August 2011 and February 2013 respectively. EA completed and handed over the Administrative & Academic Block only in December 2018. Thus, the benefit of the project could not be extended to the students and staff of the college for more than six years.

Audit also noticed that despite release (April 2014) of 4th instalment of ₹ 500 lakh, sufficient to cover the cost of Auditorium to be constructed in phase-II, the same was lying incomplete. After release of 5th and 6th installments of ₹ 500 lakh (March 2016) and ₹ 141.55 lakh (August 2021), however, some other works, like Girls Hostel, Residence Type-4 and Overhead tank were completed and handed over in July 2020; and Residence Type-I and Type-3 were completed and handed over in May 2022. The works of Boys' Hostel, Residence of Type-2, Type-4 and Pump House were incomplete (August 2023) even after lapse of more than 11 years of scheduled date of completion, leading to delayed or non-extension of benefits of the project to the students and faculties of the College.

The Government stated (January 2025) that revised A&FA of ₹ 35.37 crore was issued in February 2023, seventh and eighth installments of ₹ 2.00 crore and 3.41 crore were released to EA in February 2023 and November 2023 respectively, and the work of auditorium is under progress. The reply does not address the issue raised by audit and the work of auditorium is still incomplete.

8.2.2 Homeopathic Medical Colleges and Hospitals

8.2.2.1 Delayed construction of college and associated buildings in Prayagraj

The Government accorded (March 1996) administrative sanction of ₹ 1567.10 lakh and financial sanction of ₹ 150.00 lakh for construction of Homeopathic GMCH in Prayagraj. The land for construction was provided to EA in June 1997 and the work was started in August 1997. Subsequently, a revised estimate of ₹ 1580.11 lakh, was approved (January 1998) by Expenditure Finance Committee (EFC); and accordingly, the Government issued (March 1998) A&FA of ₹ 1580.11 lakh and released funds of ₹ 14.37 crore¹⁴ during 1996-97 to 2006-07, which were released to nominated EA, i.e. UPRNN. UPRNN submitted a revised estimate of ₹ 19.49 crore, which was approved for ₹ 18.46 crore by EFC. The Government accorded (March 2009) A&FA on revised estimate of ₹ 18.46 crore. Even after release of entire sanctioned cost of ₹ 18.46 crore¹⁵ up to 2009-10, UPRNN failed to complete the work. In response to a complaint made by the Principal of the College, the Principal Secretary, Dairy Development suggested (August 2014)

¹⁴ 1996-1997: ₹ 150.00 lakh, 1997-1998: ₹ 155.00 lakh, 1998-1999: ₹ 150.00 lakh, 1999-2000: ₹ 82.50 lakh, 2000-2001: ₹ 119.42 lakh, 2001-2002: ₹ 166.62 lakh, 2002-2003: ₹ 134.00 lakh, 2003-2004: ₹ 133.50 lakh, 2004-2005: ₹ 100.00 lakh, 2005-2006: ₹ 80.00 lakh, 2006-2007: ₹ 166.00 lakh, Total: ₹ 1437.04 lakh.

¹⁵ As per summary submitted by UPRNN in December 2019, ₹ 17.88 crore was provided to UPRNN, ₹ 20.00 lakh paid to Allahabad Development Authority for purchase of land, and ₹ 25.24 lakh deducted for Trade tax, refund of which was to be taken by Director, Homeopathy Services.

few modification¹⁶ after visiting the site and, accordingly, UPRNN submitted (March 2023) a revised estimate¹⁷ of ₹ 24.78 crore¹⁸. The Government accorded (March 2023) administrative and financial sanction of ₹ 24.32 crore for completion of the work and released funds (March 2023) of ₹ 2.50 crore.

Thus, the delay in providing the land and delays in execution of the project resulted in non-completion of Emergency Block, Type-II and type V quarters despite lapse of about 27 years of sanction; and lead to cost escalation of (₹ 24.32 crore – ₹ 15.67 crore¹⁹) ₹ 8.65 crore. Due to non-execution of agreement/MoU with UPRNN, however, no penalty could be imposed for delay in completion work and execution of unapproved work.

The Government stated (January 2025) that 96 per cent of the work is complete; EA has been blacklisted and the matter has been referred to the Government. The work would be completed after release of balance amount against the revised sanctioned cost.

8.2.2.2 Delayed construction of Hostels and Lecture Halls in Government Homeopathic Medical College & Hospital, Prayagraj

With the objective to accommodate increased number of students, the Government accorded (March 2019) A&FA for three construction works to be executed in the campus of Homeopathic GMCH, Prayagraj as per details given in **Table 16** below:

Table 16: Details showing construction work carried out in Government Homeopathic Medical College & Hospital, Prayagraj

(₹ in lakh)			
Sl. No.	Name of the work	Administrative sanction	Financial Sanction
1.	Construction of 4 lecture halls	262.16	91.76
2.	Construction of additional Girls Hostel	219.29	76.75
3.	Construction of additional Boys Hostel	264.69	92.64
	Total	746.14	261.15

(Source: Homeopathic GMCH, Prayagraj)

The Government nominated (Marh 2019) UPPCL as the EA. TS for construction of 4 Lecture Halls, additional girls' hostel and additional boys' hostel were granted by Chief General Manager (Project) of UPPCL for ₹ 2.62 crore (May 2019), ₹2.19 crore (May 2019) and ₹2.64 crore (May 2020) respectively. Audit noticed that:

- EA fixed the targeted dates for start and completion of construction of 4 Lecture Halls as 5 October 2019 and 4 October 2020 respectively (Completion period: one year). The progress of work, however, was very

¹⁶ It was informed by the Unit In charge that there was no mention of construction of Type V houses in the lay out plan. Further, there was a problem of land for construction of Type-I and Type-II quarters, for which Principal Secretary suggested to utilise lawn proposed in front of Type –IV quarters, 6 m proposed road and setback for construction of Type-I quarters and convert the two storied building of Type-II quarters to four storied quarters. He also suggested other measures to accommodate the building.

¹⁷ Revised estimate of ₹ 29.71 crore was submitted in compliance of directives given (September 2014) by Special Secretary, Medical Education and AYUSH Department, which was returned (March 2017) indicating some discrepancies. UPRNN again submitted the revised estimates of ₹ 25.93 crore (January 2019), based on Rate Schedule of 2020 and DSR 2019, to finish the incomplete works of Type-IV, Type-V (1 No.), and again for ₹ 24.78 crore.

¹⁸ Based on Rate Schedule of 2022 and DSR 2021.

¹⁹ For which Administrative and Financial sanction were issued in March 1996.

slow. Further, even though, the remaining amount was released in two instalments of ₹ 52.43 lakh and 104.85 lakh in January 2021 and December 2021 respectively, EA completed and handed over the building in January 2023, i.e. after delay of more than two years of the targeted date of completion and more than one year of release of last instalment. The 4 lecture halls were, however, not functional due to non-installation of seats., a proposal²⁰ for which has been sent (September 2023 and February 2024) by the college to the Directorate of Homeopathy. The sanction of funds, however, is awaited (September 2024).

- EA fixed the targeted dates for start and completion of construction of additional Girls Hostel as 5 September 2019 and 4 September 2020 respectively. Even though, the remaining amount was released in two instalments of ₹ 43.86 lakh and 87.72 lakh in January 2021 and December 2021 respectively, EA completed and handed over the building in August 2022, i.e. after delay of 2 years.
- EA fixed the targeted dates for start and completion of construction of additional Boys' Hostel as 5 October 2019 and 4 October 2020 respectively. Even though the remaining amount of ₹ 158.82 lakh (after deducting 5 per cent of the security deposit) was released in August 2022, the work was incomplete (April 2023) even after lapse of 2 years from the targeted date of completion.

Thus, the objective of providing lecture hall and hostel facilities to an increased number of students was not achieved in a timely manner. Audit noticed that though the Principal, Homeopathic GMCH, Prayagraj asked (October 2019) for, but EA did not execute the agreement/MoU. Due to absence of any contract/MoU, no penalty for delayed completion of work was recovered from the EA.

The Government stated (January 2025) that the work of 4 lecture hall and Girls Hostel has been completed, the work of boys' hostel is under the process of transfer and funds for furniture etc. for the lecture hall would be proposed in the next budget. The fact remains that these building were completed with considerable delays and the lecture hall is not utilised for want of furniture despite lapse of more than two years of its completion.

8.2.2.3 Blockade of funds in construction of Auditorium in Herbal Garden

At the instance of Director, Homeopathy and Principal Homeopathic GMCH, Lucknow, UPRNN submitted (August 2021) an estimate of ₹ 1930.23 lakh for construction of an Auditorium in the Herbal Garden, Lucknow having seating capacity of 1000. Based on the cost of ₹ 1580.64 lakh estimated by Planning, Formulation and Appraisal Division (PFAD) of the Government accorded (March 2021) A&FA of ₹ 1580.64 lakh for construction of the Auditorium and released (March 2021) first installments of ₹ 395.16 lakh to nominated (January 2021) EA, i.e. UPRNN.

²⁰ An estimate prepared by EA for installation of table-chair, including AC, Hitech CCTV, camera, Mic system, Smart Board in the lecture hall and Lift for the handicapped students amounting to ₹ 120.88 lakh was forwarded by Homeopathic GMCH, Prayagraj to the Director Homeopathy in September 2023, and again in February 2024. The sanction of funds, however, is awaited.

Audit noticed that construction of the building was allowed on only 10 per cent of the land, and the Auditorium having a seating capacity of 1000 required an area of 3396.50 sqm (17.49 per cent of the total area of 19418 sqm of the herbal garden), EA prepared (November 2021) a detailed estimate of ₹ 1580.63 lakh for the auditorium having seating capacity of 700 involving 1778.50 sqm (9.16 per cent of the total area of herbal garden) of land, and TS on the estimate was accorded (November 2021) by General Manager (Technical) of UPRNN. The Government accorded (February 2022) revised A&FA of ₹ 1475.73 lakh for construction of the Auditorium. EA incurred a total expenditure of ₹ 10.00 lakh and the current physical progress of the work was only 01 per cent (May 2023).

Thus, due to preparation of incorrect estimate by UPRNN, non-detection of inconsistencies by PFAD and issue of Technical Sanction without due diligence, the project could not be started. Further, due to the lackadaisical attitude of EA, the project remained a non-starter. This resulted in blockade of funds of ₹ 3.95 crore for more than 2 years and non-achievement of objectives of the project for more than two years.

The Government stated (January 2025) that EA has been blacklisted, the matter has been referred to the Government and the work would be completed after a decision is taken in the matter. The facts remains that the construction of the Auditorium has not been started despite lapse of about 4 years of its sanction and release of first installment, leading to blockade of ₹ 3.95 crore.

8.2.2.4 Construction of Homeopathic Government Medical College and Hospital, Varanasi

Paragraph 174 (16) of UPBM, *inter alia*, considers inception of works without adequate investigation of their utility or feasibility and without conducting proper preliminary surveys a financial irregularity.

Audit noticed that GoI approved ₹ 40.24 crore for construction of administrative building, educational building, library, Hospital, 75 bedded Boys, 75 bedded Girls hostel and other related works in GMCH, Varanasi under NAM, against SAAP for the year 2021-22. The Government nominated (November 2021) UPRNN as EA for the work, but subsequently changed²¹ (December 2021) to C&DS. EA submitted (December 2021) a preliminary estimate of ₹ 47.73 crore for the said work. The land (5 acres) for the said construction work was to be made available by District Magistrate (DM), Varanasi.

Scrutiny of records revealed that SAS executed (March 2021) an agreement with EA; and released funds of ₹ 4.77 crore and ₹ 4.00 crore in December 2021 and June 2022 respectively to the same. The work, however, was stopped (July 2022) at a total expenditure of ₹ 3.58 crore due to dispute relating to the land, and stay order issued (July 2022) by the Allahabad High Court. The second instalment of ₹ 4.00 core was, therefore, provided (June 2022) to EA for construction of the Ayurvedic GMCH, Ayodhya. This resulted in unfruitful expenditure of ₹ 3.58 crore.

²¹ Due to non-cooperation of UPRNN in clearing the objections on DPR submitted (November 2021) for the project.

The Government stated (January 2025) that there would be no loss to the Department keeping in view the assurance given by EA that the funds of ₹ 4.77 crore would be adjusted in the proposed Ayurvedic GMCH of Ayodhya, and the construction work has been completed for a value of ₹ 15.34 lakh only. The reply is not acceptable as EA, through various letters²² and UCs, reported an expenditure of ₹ 3.58 crore.

8.2.2.5 Delay in construction of Mini Pharmacy in the College

At the Directives (February 2020) of the Principal and Superintendent, Government *Takmeel-ut-tibb* College, Lucknow, EE, UP Construction and Labour Development Federation Limited (UPCLDF) submitted (February 2020) an estimate of ₹ 0.76 crore for construction of a mini pharmacy on the vacant land situated in the vicinity of *Ilm-us-saidla* Department of the College. Accordingly, the Government nominated (March) UPCLDF as the EA for the work, and asked the Director, Unani Services, Lucknow to submit a proposal to the Government on basis of cost of the work duly vetted by PWD.

Superintending Engineer, PWD vetted the cost of the work for ₹ 0.76 crore. Accordingly, the Government accorded (January 2021) A&FA of ₹ 0.76 crore for the work; and released ₹ 0.38 crore as first installment for the work which was released to EA in the same month. An MoU was also signed with the contractor on 13th January 2021 which, *inter alia*, included completion of work within six months after release of last installment. The second and last installment of ₹ 0.34 crore, released (September 2023) by GoUP, was released to EA only in November 2023. Thus, the pharmacy remained incomplete even after a lapse of more than three years from the release of first installment, depriving the students of learning Unani pharmacology.

The Government replied (January 2025) that the work of mini pharmacy has completed in August 2024. Handing over of the same is under progress.

8.3 Practical training to students

With the objective to provide intensive applied and hand on training²³ to students, MSR for undergraduate and postgraduate Ayurveda and Unani MCH provides at least 60 beds for intake capacity of up to 60 students and minimum 100 beds for postgraduate colleges with average number of 24 In-patients per day during the last one calendar year. Similarly, MSR for Homeopathic MCH provide minimum 25 beds for intake capacity of up to 100 students with average 60 In-patients, and one additional bed for each clinical subject of specialty with minimum 30 *per cent* In-patients during the last one calendar year.

The details given in **Table 17** indicates minimum number of In-patients required in test checked hospitals and actual number of In-patients per day:

²² Project Manager, C&DS letter dated 17.10.2023, General Manager letter dated 17.01.2023

²³ Applicable RMSs emphasises intensive applied and hands on training; and requires the students to undertake responsibility in management and treatment of patients independently.

Table 17: Details showing number of In-patients required in test checked hospitals vis-a-vis actual number of In-patients per day

Particulars	Pilibhit		Banda		Prayagraj		Moradabad		Lucknow	
	UG	PG	UG	PG	UG	PG	UG	PG	UG	PG
Intake capacity	50	6	60	-	100	10	100	-	60	30
AI+EWS quota	13	2	15		25	3	25	-	15	5
No of beds required	100		60		25		25		60	
Actual No. of beds	100		60		38		25		110	
Required patients/day	40		24		7.5		7.5		40	
Average In-patients per day during 2018-23	3.85		0.80		3.66		3.85		1.35	

(Source: Information furnished by respective GMCHs)

The above indicates that In-patients in all the hospitals was considerably low, leading to inadequate bed side training to the students. Audit also noticed that:

- Though dissection hall²⁴ was available, cadaver²⁵ was not available in any of the test checked hospitals, except Ayurvedic GMCH, Pilibhit.
- There was no case of delivery and no cases of surgery in any GMCH at the time of Joint Physical Verification of the hospitals.

Case Study

At the instance of the State Government, the teaching hospital building of Homeopathic GMCH, Prayagraj was handed over to Bill & Melinda Gates foundation (BMGF) for setting up a Covid Care Facility. Though Principal resisted the occupancy citing disruption in teaching work, District Magistrate, Prayagraj assured (October 2021) that after completion of six months, the manpower deployed would be withdrawn by BMGF and the equipment etc. would remain with the hospital. BMGF, however, did not vacate the hospital (March 2024). Interestingly, no Covid patient was admitted in the hospital.

On being pointed out by Audit, the Government turned down the proposal (December 2022) submitted by DM, Prayagraj for establishment of a 50-bedded hospital/trauma centre in the hospital (February 2025) stating that utilisation of Government building by a private agency was not in order.

The Government furnished (January 2025) no reply regarding low number of In-patients, except stating that In-patients decreased in Unani GMCH, Lucknow due to Covid pandemic and construction of a nearby bridge. The Government also accepted scarce availability of cadaver and stated that due to non-permission of AYUSH doctors for administration of IV fluids, delivery and surgery cases are not done in AYUSH Colleges; and further stated that surgery and delivery cases are not done in Unani GMCH, Lucknow due to unavailability

²⁴ A room in a medical college or hospital where students learn about anatomy by dissecting human body.

²⁵ A dead body, intended for use in medical education or research.

of equipment, surgeons and staff also. Reply shows bottlenecks in providing training to the students in handling the surgical cases.

8.4 Research and studies

8.4.1 Evidence based studies

Unani GMCH, Lucknow, during the year 2022-23, received funds of ₹ 11.56 lakh and ₹ 30.00 lakh (total: ₹ 41.56 lakh) for evidence-based study on irregular periods and treatment of sciatica respectively. It, however, failed to utilise the budget and entire released funds were lapsed on 31.3.2023. Thus, the objective of evidence-based research and treatment of the painful ailments like irregular periods and sciatica could not be achieved.

The Government accepted (January 2025) the non-utilisation of funds and stated that the fund was provided on 29.03.2023 which was to be utilised up to 31.03.2023; and due to non-completion of formalities on GeM, the budget was surrendered. The reply indicates poor management of funds.

8.4.2 Research Centre

With the objective to provide research-based quality diagnostic and medical facilities of gout patients of northern and central India, GoUP provided funds to Unani GMCH, Lucknow for establishment of research and treatment centre of gout in the College.

Unani GMCH, Lucknow during the years 2020-21, 2021-22 and 2022-23, received funds of ₹ 12.32 lakh²⁶, ₹ 13.93 lakh²⁷ and 14.30 lakh²⁸ respectively (total: ₹ 40.55 lakh) to implement a three-year work-plan for the establishment of Gout Research and Treatment Centre; and utilised²⁹ funds of ₹ 6.64 lakh (54 *per cent*), ₹ 8.33 lakh (60 *per cent*) and ₹ 4.36 lakh (30 *per cent*), totalling ₹ 19.33 lakh (48 *per cent*) respectively. This indicates that the work plan was implemented partially.

The funds released included funds for other expenditure amounting to ₹ 5.65 lakh each year during 2020-21 to 2022-23, which was to be utilised in undertaking periodical clinical and pathological tests of patients. The data of the patients were to be utilised in future research. Audit noticed that after utilising the funds for the years 2020-21, 2021-22 and 2022-23, the college surrendered ₹ 5.67 lakh (40 *per cent*), ₹ 5.60 lakh (46 *per cent*) and ₹ 9.94 lakh (70 *per cent*) which included unspent balances of other expenses amounting to ₹ 5.65 lakh (100 *per cent*), ₹ 5.01 lakh (89 *per cent*) and ₹ 5.65 lakh (100 *per cent*) respectively. Thus, almost nil expenditure was incurred on other expenses indicating that identification and investigation, and evidence-based treatment of gout patients was not done. Thus, the objective of establishing the centre was not achieved.

²⁶ Office expenditure: ₹ 140000, Stationery: ₹ 500, Office F&E: 125000, Aushadhi tatha Rasayan: ₹ 400000, Other Expenditure: ₹ 565000, Samigri and Sampoori: ₹ 500, Total: ₹ 1231500.

²⁷ Office expenditure: ₹ 112000, Stationery: ₹ 40000, Office F&E: 150000, Aushadhi tatha Rasayan: ₹ 400000, Other Expenditure: ₹ 566000, Samigri and Sampoori: ₹ 135000, Total: ₹ 1393000.

²⁸ Office expenditure: ₹ 140000, Stationery: ₹ 50000, Office F&E: 125000, Aushadhi tatha Rasayan: ₹ 400000, Other Expenditure: ₹ 565000, Samigri and Sampoori: ₹ 150000, Total: ₹ 1393000.

²⁹ The utilised funds included Office Expenses (₹ 2.74 lakh), Stationery (₹ 0.20 lakh), Office F&E (₹ 2.49 lakh), Aushadhi tatha Rasayan (₹ 11.78 lakh), Other Expenses (₹ 0.65 lakh), and Samigri evam Sampoori (₹ 1.49 lakh).

The Government accepted (January 2025) that due to retirement of the main researcher and consequential suspension of research work for 9 months, the fund was not utilised but furnished no reply on the other issues raised in audit.

8.5 Non-compliance of CCIM/CCH Norms - reduction in intake capacity

Indian Medicine Central Council (Requirement of Minimum Standard for undergraduate Ayurveda Colleges and attached hospitals) Regulations, 2016 provides that the Ayurveda Colleges established under Section 13 A and existing under section 13 C of the Act, 1970 and their attached hospitals shall fulfil the requirement of minimum standard for infrastructure, teaching and training facilities for consideration of permission. The Central Council shall visit the college *suo moto* three months before the expiry of permission; and the position prevailed on the date of visit shall be taken into consideration for grant of permission.

In pursuance of the provisions quoted above, an inspection of the Ayurvedic GMCHs of Banda and Pilibhit were conducted during 9th and 10th of May 2023 as part of annual visitation by the visitation team of Medical Assessment and Rating Board, National Commission for Indian System of Medicine³⁰ (NCISM) to process the conditional permission for the Academic Session 2023-24. The team noticed that there was critical shortage and shortcomings in the College and hospital is given in **Table-18** below:

Table 18: Details showing shortcoming noticed in the inspection of Ayurvedic GMCHs of Banda and Pilibhit

Particulars	Shortcomings noticed	
	Lalit Hari Government P.G. Ayurvedic College & Hospital, Pilibhit	Government Ayurvedic College & Hospital, Banda
Teaching staff	No Sanskrit teacher, no faculty in the departments of Shalya Tantra and Panchakarma.	No Yoga teacher, no Biostatistician and no Sanskrit Teacher
Hospital Staff	There was shortage of 15 hospital staff ³¹	There was shortage of 25 hospital staff ³²
Dissection Hall	Cadavers not available	Cadavers not available
Central Research Laboratory/Library	Central Research Laboratory not available	Separate reading rooms for staff and students in the library not available
Labour Room	Non-functional.	Not functional
Other facilities	Animal House available but not functional	Functional status of teaching pharmacy not satisfactory, equipment not functional and quality testing laboratory was not available.
Functionality of hospital	Ksharasutra block not functional	There is a short coming of 5 OPD against minimum required 8 as per MSR. Panchakarma block and Ksharasutra block not functional

³⁰ Came into effect from 11th June 2021, and repealed the Indian Medicine Central Council Act, 1970

³¹ Resident Medical Officer (2), Emergency Medical Officer (EMO) (2), Staff Nurse for IP department (6), Pharmacists (2), Pathologist (1), Physiotherapist (1), Microbiologist (1)

³² Emergency Medical Officer (1), Resident Medical Officer (5), Matron (1), Staff Nurse for IP department (3), Medical Specialist (1), Surgical Specialist (1), Obstetrician and Gynaecologist (1), Pathologist (1), Paediatrician (1), Anaesthesiologist (1), Ophthalmologist (1), Radiologist (1), Dentist (1), X-Ray Technician or Radiographer (1), Physiotherapist (1), Clinical Registrar (1), Panchkarma Nurse (1), Panchakarma Assistant (2), Nurse (OT & Ksharasutra Therapy Section).

The board, therefore, decided to issue conditional permission as per the approved seat reduction policy³³, as follows:

- Reduced (August 2023) the intake capacity of Ayurvedic GMCH Banda to 40 seats of the total intake capacity of 75 seats, considering deficiency of 16 teachers, and issued (August 2023) conditional permission.
- Reduced (August 2023) the intake capacity of Ayurvedic GMCH, Pilibhit and issued conditional permission for 44 UG seats, instead of 63 seats and 5 PG seats instead of 8 seats.

Thus, due to non-fulfilment of the minimum requirement standards, at least 57 students could not be admitted in the college, leading to loss of professionally qualified AYUSH physicians to the same extent.

The Government accepted (January 2025) that due to non-fulfilment of required standards, permission was granted for lesser number of seats and stated that faculties have been attached/requisitions for faculties have been sent to UPPSC, steps are being taken to fulfill the standards and to provide X-ray, Electrocardiogram (ECG) and Ultrasound Sonography (USG) machines in the hospitals, and request has been sent to District Magistrate for providing cadavers.

To sum up, there was shortage of teaching faculties (Ayurvedic GMCH, Banda: 53 *per cent*, Ayurvedic GMCH, Pilibhit: 27 *per cent*, Homeopathic GMCH, Moradabad: 48 *per cent*, Homeopathic GMCH, Prayagraj: 17 *per cent*) and support staff (Ayurvedic GMCH, Banda: 31 *per cent*, Ayurvedic GMCH, Pilibhit: 45 *per cent*, Unani GMCH, Lucknow: 5 *per cent*) in test checked Ayurvedic, Homeopathy and Unani Medical Colleges and Hospitals. The construction of Medical Colleges and Hospital buildings, Hostels, residential quarters etc. were delayed. Due to non-compliance of norms and standards of National Commission of Indian System of Medicine, the intake capacity of Ayurvedic GMCHs of Banda and Pilibhit were reduced. Funds given for research were not used.

Recommendation 15: With a view to improve quality of education in AYUSH Medical Colleges, the Government should appoint required number of teaching faculties and support staff.

Recommendation 16: It should be ensured that the Medical Colleges and associated building are completed in a time bound manner.

Recommendation 17: It should be ensured that the norms fixed by Central Commission of Indian System of Medicine and Central Commission for Homeopathy for Ayurveda, Unani and Homeopathy Medical Colleges are fulfilled, so that medical education are not hampered.

³³ In accordance with Section 28(1) (f) of NCISM Act 2020, wherein it is mentioned that “for deficiency of every one teacher, seat reduction in the intake capacity shall be considered by reducing the intake strength by 5 *per cent* of total intake capacity”

Chapter - 9

Delivery of services

Chapter 9: Delivery of services

This Chapter deals with the services provided by teaching hospitals attached to AYUSH Medical Colleges, and AYUSH dispensaries and 4, 15 and 25 bedded hospitals. Audit selected 26 AYUSH dispensaries, 34 four-bedded, two fifteen-bedded and 5 twenty-five-bedded AYUSH hospitals as well as five¹ AYUSH GMCHs in eight test-checked districts to ensure compliance of applicable provisions for health care and allied services.

9.1 Registration under Clinical Establishment Act and NABH accreditation

The Clinical establishments (Registration and Regulation) Act, 2010 (CEA) provides for registration and regulation of clinical establishments in the country with a view to prescribing basic minimum standards of facilities and services by clinical establishments. Further, National Accreditation Board for Hospitals & Healthcare Providers (NABH) started (2009) AYUSH Hospital Accreditation Program in association with Ministry of Ayush, Govt. of India, and encompasses quality assurance standards for each system of medicine i.e. Ayurveda, Yoga and Naturopathy, Unani, Siddha, Homoeopathy Hospitals.

Audit observed that though, GoUP issued order in November 2021 and January 2022 for registration of hospitals having 30 beds and 50 beds and above respectively under CEA, none of the five test-checked hospitals (two Ayurveda, two Homeopathy and one Unani) attached with Medical Colleges were registered under Clinical establishments (Registration and Regulation) Act, 2010. Further, the two Homeopathic GMCHs were not accredited with NABH, though required under MSR for Homeopathic MCH. No such provision was made for Ayurveda and Unani MCHs in their respective regulations.

The Government, regarding CEA, stated (January 2025) that registration standards for Ayurveda establishment was not available, registration of Unani establishments would be completed shortly, but furnished no reply regarding registration of Homeopathic establishments, For NABH accreditation, it stated that process for accreditation of Ayurvedic GMCHs have been started, action for accreditation of Homeopathic GMCHs would be taken as suggested but furnished no reply regarding NABH accreditation of Unani GMCHs.

9.2 Out-Patient Services

As per existing procedure, out-patients first get themselves registered at the Out-Patient Department (OPD). After getting registered, the patients meet the doctor for consultation. The doctor either prescribe tests for evidence-based diagnosis, or drugs as per the diagnosis done during consultation. Audit noticed that the Government has not standardised the services, like Management of Pregnancies, Emergency Care, Essential Laboratory Services, Referral Transport Service for OPDs of AYUSH GMCHs. Further observations are discussed in succeeding paragraphs:

¹ Ayurvedic GMCH, Banda (UG), Ayurvedic GMCH, Pilibhit (PG), Unani GMCH, Lucknow; Homeopathic GMCH, Moradabad (UG) and Homeopathic GMCH, Prayagraj (PG).

9.2.1 Registration facility for OPD in GMCH and attached Hospitals

The registration counter is the first point of contact with the hospital and is an important component of the hospital experience for patients and their attendants. Regulations governing MSR for Ayurveda, Unani and Homeopathic MCHs provided that the hospital attached to the colleges shall maintain the web-based/computerised central registration system for maintaining the records of patients in Out-Patient Department. Information furnished by five test-checked GMCHs, however, revealed that there was no web-based/computerised central registration system in any of the hospitals attached to five test-checked AYUSH Medical Colleges.

The Government accepted (January 2025) that the action for implementation of web-based central registration system would be taken/is being taken.

9.2.2 Patient load

Indian Medicine Central Council (IMCC) and Central Commission for Homoeopathy (CCH) Regulations govern requirement of minimum standards for hospitals attached to Ayurveda, Unani and Homeopathy Medical Colleges. It requires per day average number of 120 OPD patients and 200 OPD patients for the Ayurveda, Unani and Homeopathy colleges having intake capacity upto 60 seats and 60-100 seats respectively in one calendar year.

(i) The details given in **Table-19** indicates number of OPD patients in hospitals attached to test checked AYUSH GMCHs:

Table 19: Statement showing OPD consultation in test checked five AYUSH GMCHs

Name of GMCHs and Hospital (intake capacity)	No of OPD Patients					Total	Average consultation per day ²
	2018-19	2019-20	2020-21	2021-22	2022-23		
Ayurvedic, Banda	41292	28162	23224	33363	40153	166194	111
Ayurvedic Pilibhit	92892	90699	13682	48687	76361	322321	215
Unani, Lucknow	51462	53598	18235	17270	58504	199069	133
Homeopathic, Moradabad	66205	58417	33212	37983	59121	254938	140
Homeopathic Prayagraj	130122	166685	58498	106184	166461	627950	344

(Source: Information furnished by respective GMCHs)

The above indicates that during the 2018-19 to 2022-23, against the required number of 120 out-patients per day, the average number of out-patients in Ayurvedic GMCHs of Banda and Pilibhit were 111 and 215 per day; and against the required number of 200 out patients per day, the average number of out-patients per day in Unani GMCH, Lucknow, Homeopathic GMCH, Moradabad and Homeopathic GMCH, Prayagraj were 133, 140 and 344 respectively. Thus, the number of out-patients in Unani GMCH, Lucknow and Homeopathic GMCH Moradabad were much below the norm.

The Government, regarding Homeopathic GMCH, Moradabad stated (January 2025) that OPD patients were less due to Covid pandemic. Reply is not acceptable as the OPD was less during those years also which were not affected by Covid. The government furnished no reply regarding less OPD in Ayurvedic GMCH, Banda and Unani GMCH, Lucknow.

² 300 days for Ayurvedic and Unani GMCHs and 365 days for Homeopathy GMCHs.

(ii) The Government has not fixed any norm for AYUSH MO for giving per day consultation to the patients in dispensaries and 4, 15 and 25 bedded hospitals. Thus, there was considerable variations in consultation given by doctors³, as per details given in **Table-20**:

Table 20: Details showing number of patients served during 2018-19 to 2022-23 in test checked hospitals and dispensaries, and consultations per day per dispensary/hospital

Name of the healthcare facility	No of facilities visited	Total No. of new patients during 2018-19 to 2022-23	Range of minimum and maximum consultation given by a doctor in a year during 2018-19 to 2022-23	Average No. of consultations per doctor per day
Ayurvedic OPD	07	181833	528 to 9368	17
Unani OPD	03	63045	651 to 10795	14
Homeopathic OPD	16	841572	585 to 841572	35
Ayurvedic 4- bedded hospital	18	669219	0 to 16829	24
Unani 4- bedded hospital	16	454381	557 to 12314	19
Ayurvedic 15- bedded hospital	02	91328	6235 to 14139	30
Ayurvedic 25- bedded hospital	05	275406	4284 to 16739	36

(Source: Information furnished by test checked hospitals and dispensaries)

The Government, regarding average consultations per day, furnished year-wise data of the state for old and new patients and stated that the average consultations per day in Ayurvedic dispensaries and hospitals was around 40 per day; but furnished no reply regarding consultations given by Unani and Homeopathy dispensaries/hospitals.

9.3 In-Patient Services

Efficiency of In-patient services in five test checked AYUSH GMCHs during the years 2018-19 to 2022-23 is given in **Table-21**:

Table 21: Details showing bed occupancy and length of stay of the patients during 2018-19 to 2022-23

Particulars	Ayurvedic GMCH, Banda	Ayurvedic GMCH, Pilibhit	Unani GMCH, Lucknow	Homeopathic GMCH, Moradabad	Homeopathic GMCH, Prayagraj
Average number of beds required	60	100	101	25	36.8
Average number of beds available	60	100	101	25	36.8
Average No. of patients admitted/year	292	1404	495	1407	1335
Average number of bed days available/year (including Covid years)	21900	36500	36865	9125	13432
Average number of bed days available/year (excluding Covid years)	21900	36500	37230	9125	13140
Average number of bed days occupied/year (including Covid years)	5493	13602	17123	2741	3266
Average number of bed days occupied/year (excluding Covid years)	8085	19693	21347	4569	5354
Average length of patients' stays in days (including Covid years)	18.81	1.47	34.59	2.14	2.38
Average length of patients' stays in days (excluding Covid years)	18.83	1.30	34.93	2.15	2.10
Average Bed Occupancy Rate ⁴ /year (including Covid years)	25.08	37.27	46.45	30.04	24.32
Average Bed Occupancy Rate/year (excluding Covid years)	36.92	53.95	57.34	50.07	40.75

(Source: Information provided by test checked GMCHs)

The above indicates that bed occupancy rate in the hospitals during the period 2018-19 to 2022-23 ranged between 25.08 and 46.45 per cent (excluding Covid years, it ranged between 36.92 and 57.34) which was considerably less as compared to availability of beds. Further, average length of stay in the hospital ranged between 1.47 day and 34.59 days (excluding Covid years, it ranged

³ Out of 67 Ayurvedic, Unani and Homeopathic dispensaries and hospitals test checked in audit, there were no doctors in 10 dispensaries and hospitals, and the doctors of some other dispensaries/hospitals were attached to these dispensaries.

⁴ Bed occupancy rate = (No. of occupied beds/Total number of available beds) X 100

between 1.30 and 34.93 days). The average length of stay in Ayurvedic GMCH Banda and Unani GMCH, Lucknow was considerably high.

Information furnished by 18 four-bedded, 2 fifteen-bedded, 5 twenty-five-bedded Ayurvedic hospitals and 16 four-bedded Unani hospitals for the period 2018-19 to 2022-23 revealed that:

- No patient was admitted in 16 four-bedded (89 *per cent*), 2 twenty-five-bedded (40 *per cent*) Ayurvedic hospitals and 16 four-bedded (100 *per cent*) Unani hospitals during 2018-19 to 2022-23.
- In 2 four-bedded, 2 fifteen-bedded and 3 twenty-five bedded Ayurvedic hospitals, only 374, 1179 and 1215 patients were admitted⁵ during the years 2018-19 to 2022-23, thereby meaning that average 0.10, 0.32 and 0.22 patient per day⁶ were admitted in the hospitals.
- There were no doctors in five 4-bedded Ayurvedic hospitals, no ward boys in six 4-bedded and five 25-bedded Ayurvedic hospitals, no sisters/nurses in two 15-bedded and five 25 bedded hospitals. Similarly, there were no doctors in one and no ward boys in eight 4-bedded Unani hospitals.

The above indicates that even in cases, where patients were admitted, the number of patients were considerably low keeping in view the bed capacity. Further, due to unavailability of Sisters, Nurses and Ward Boys, In-patient services of these hospitals were not properly functional.

Government accepted (January 2025) the lesser number of IPD patients in Ayurvedic and Unani GMCHs and stated that it was decreased due to prevalence of Covid pandemic and construction of a bridge near Unani GMCH, Lucknow. The reply is not acceptable as the number of IPD patients were lesser in the years not affected by Covid also. The Government also stated that necessary action is being taken for admission of patients in other Ayurvedic hospitals and arrangements are being made for night staff in the other Unani hospitals.

9.4 Operation Theatre and Surgeries

Regulations governing MSR for Ayurveda and Unani MCHs provides major and minor operation theatres (OTs), Similarly, Regulations governing MSR for Homeopathic MCHs provided OTs for exposure of the students to understand the operative surgery, operative gynecology & obstetrics, and management of surgical cases.

However, Homeopathic GMCH, Moradabad and Prayagraj did not have OT facilities. Audit also noticed that though, Ayurvedic GMCHs, of Banda, Pilibhit and Unani GMCH, Lucknow had OT facilities, it was not well equipped as against the 136 types of equipment required in the OTs, Ayurvedic GMCHs, Banda, Ayurvedic GMCH, Pilibhit and Unani GMCH, Lucknow were not

⁵ In 2 four-bedded, 2 fifteen-bedded and 3 twenty-five bedded Ayurvedic hospitals, only 325, 755 and 920 patients respectively were admitted during the years 2018-19 to 2023, excluding Covid years of 2020-21 and 2021-22, thereby meaning that 0.18, 0.42 and 0.34 patients/day were admitted in these hospitals

⁶ Considering 365 working days in a year.

having 107, 68 and 91 equipment respectively. Audit noticed that during the period 2018-19 to 2022-23:

- In Ayurvedic GMCH, Pilibhit 57 major surgeries (average 11 surgeries per year) were done by Shalya Department, whereas 246 (average 49 surgeries per year) and 874 (average 175 surgeries per year) minor surgeries (total 1120 minor surgeries) were done by *Shalya* and *Prasooti* Departments respectively.
- In Ayurvedic GMCH, Banda, 397 minor surgeries (average 79.4 surgery per year) were done only by Shalya Department.
- In Unani GMCH, Lucknow, 111 (average 22 surgeries per year) and 84 (average 17 surgeries per year) minor surgeries (total 195 surgeries) were done by the Department of *Jarahat* and Department of *Qabalat-o-Amraz-e-Niswan* respectively. No major surgery was done by the College.

The lack of required equipment and negligible surgeries/no surgeries done by the hospitals attached to medical colleges resulted in poor exposure of the students to surgical procedures and non-extension of benefits of the facility to the common people.

The Government stated (January 2025) that due to unavailability of equipment and surgeons, major surgeries were not undertaken in Unani GMCH, Lucknow; but stated that 397 surgeries were done by *Prasooti* and *Shalya* departments of Ayurvedic GMCH, Banda. The Government further stated that minor OTs are available in the Homeopathic GMCHs, where surgeries would be undertaken after availability of required staff.

9.5 Delay in establishment of modular OT, Minor OT and Airconditioning system

GoUP accorded (July 2020) A&FA of ₹ 5.15 crore for establishment⁷ of modular OT, minor OT and air conditioning system etc. in Unani GMCH, Lucknow.

Scrutiny of records (June 2023) of Principal, Unani GMCH, Lucknow revealed that the entire sanctioned cost of ₹ 5.15 crore was released to EA in four installments of ₹ 0.20 crore (October 2020), ₹ 1.90 crore (February 2021), ₹ 1.85 crore (January 2022) and ₹ 1.20 crore (March 2023) without executing any MOU. The work was completed and handed over to the College in June 2023, after a lapse of about three years of release of first installment and 3 months of release of the last installment. However, due to unavailability of oxygen system, modular OT was not functional (September 2024). Further, only 67 minor surgeries (average 4 minor surgeries per month) were conducted during June 2023 to September 2024 (15 months), indicating that even the functional minor OT was underutilised. Thus, the benefits of the project could not be extended to the students and beneficiaries timely.

⁷ GoUP nominated (February 2020) UPPCL as EA for Supply and Installation of equipment, furniture, modular OT, Minor OT, HVC/Airconditioning system having AHU technology, electric furnace etc. in Government *Takmeel-ut-tibb* College, Lucknow. Against the estimate of ₹ 588.48 lakh submitted by UPPCL, the Government accorded (July 2020) administrative and financial sanction of ₹ 515.47 lakh for the project.

The Government stated (January 2025) that the modular OT has been taken over from EA; but furnished no details regarding its utilisation.

9.6 Diagnostic Services

Diagnostic services, both radiological and pathological, are amongst the most essential health care facilities for delivering evidence-based treatment facilities to the public based on accurate diagnosis. Audit observed the following:

9.6.1 Availability of Radiology and Pathology

Regulations governing MSR for Ayurvedic, Unani and Homeopathy MCHs require that there shall be well equipped clinical/central laboratory⁸ in the hospital, Radiology or Sonography Section, X-ray room, X-ray, Scanning and Sonography units⁹; and a laboratory for carrying out routine, pathological, biochemical, and hematological investigations. As per Atomic Energy (Radiation Protection) Rules 2004, a license from the Atomic Energy Regulatory Board (AERB) is necessary for X-ray and Computed Tomography (CT) scan unit.

The details given in **Table-22** indicates availability of diagnostic facilities in the five AYUSH GMCHs, test checked during July to September 2023:

Table 22: Details showing diagnostic facilities in the five test-checked AYUSH GMCHs

Name of GMCH	Availability of diagnostics facilities			
	USG	CT-Scan	X-ray	Pathology
Pilibhit	No	No	No	Yes
Banda	No	No	No	Yes
Prayagraj	Yes	No	Yes (Not functional)	No
Moradabad	No	No	Available but not functional	No
Lucknow	No	No	Yes	Yes

(Source: Selected Ayurvedic, Unani and Homeopathy GMCHs)

Audit observed that none of the test-checked hospitals having X-ray machines had a license from the AERB. Audit further observed that though the X-ray machine was available in Prayagraj, it was not functional due to lack of staff. The absence of pathology and radiology services impacted adversely the evidence-based treatment facilities in the hospital.

The Government stated (January 2025) that efforts are being made to ensure availability of the equipment in Ayurvedic GMCHs of Banda and Pilibhit, and the colleges will be directed to operate X-ray machines properly; AERB license has not been obtained due to unavailability of X-ray machines; and after purchase of machine, action will be taken to obtain the licenses. The Government also stated that there was no provision of CT Scan under the norms of NCISM for Ayurveda. Reply is not acceptable since the norms provide well equipped Radiology or Sonography Section in the hospital.

⁸ With proper infrastructure and manpower as specified in these regulations for carrying out routine, pathological, biochemical, and hematological investigation on the patients referred from outdoor and indoor department of the hospital. This laboratory in the collegiate hospital shall be accredited with NABL.

⁹ or have MOU with reputed nearby located, NABL accredited, establishment for sonography units.

9.6.2 Availability of human resources for diagnostic service

Regulations governing MSR for Ayurvedic, Unani and Homeopathic MCHs provide availability of Radiologist, Pathologist, Laboratory Technicians and X-ray technicians in each teaching hospital.

Information furnished (July to September 2023) by five test-checked hospitals revealed that there was considerable shortage of diagnostic staff, as detailed in **Table-23**:

Table 23: Statement showing lack of human resources in diagnostic services

Name of the Post	Pilibhit		Banda		Prayagraj		Moradabad		Luckow	
	S	A	S	A	S	A	S	A	S	A
Radiologist	0	0	1	0	0	0	0	0	1	0
Pathologist	0	0	1	0	1	0	1	0	1	1
Lab. Tech.	2	4	2	2	2	1	2	0	2	2
X-ray Tech.	0	0	1	0	1	1	1	0	1	1

(Source: Information furnished by test checked GMCHs, S: Sanctioned, A: Available)

Audit noticed that though required in the MSR, there was no Radiologist and Pathologist in any of the test checked hospital, except one Pathologist in Lucknow. Against SS of 2, there was nil and 4 (2 excess) laboratory technicians in Moradabad and Pilibhit respectively. Further, there was no X-ray technician in Ayurvedic GMCHs of Banda and Pilibhit, and Homeopathic GMCH, Moradabad.

The shortage of diagnostic staff adversely impacts in rendering evidence-based healthcare and learning of the college students.

The Government stated (January 2025) that as per GO (December 2015), MOs of State Medical Services Cadre, having specialties in Radiology and Pathology were to be attached to Ayurvedic GMCHs on part time basis; but accepted that currently they are not rendering their services. The Government further stated that the Principals of Homeopathic GMCHs are adopting 'on call' system to obtain services of Radiologists and Pathologists; and action for adoption of same system in Ayurvedic GMCHs is being taken; but furnished no reply regarding unavailability of Radiologist in Unani GMCH, Lucknow.

9.7 Safety from fire

Uttar Pradesh Manual of Fire Safety Norms 2005 (UP Fire Norms) prescribe standards in respect of safety from fire for the hospital buildings. National Building Code of India, 2016 Part 4, Fire and Life Safety required that fire extinguishers must be installed in every hospital, so that the safety of the patients/attendants/visitors and the hospital staff may be ensured in case of any fire in the hospital. UP Fire norms also prescribe for an evacuation plan along with photographs of evacuation routes and staircases for evacuating patients and staff during emergency situations.

Information provided by 5 test check AYUSH GMCHs revealed as detailed in **Table-24**:

Table-24: Details showing fire-fighting capability of the hospital

Particulars	Ayurvedic GMCH		Homeopathic GMCH		Unani GMCH
	Pilibhit	Banda	Moradabad	Prayagraj	Lucknow
Safety audit of the hospital	No	No	No	No	Yes
Availability of fire extinguishers	No	No	Yes	Yes	Yes
Availability of evacuation plan	No	No	No	No	No
Availability of photograph of evacuation plan	No	No	No	No	No
Availability of evacuation route and staircases	No	No	No	No	No

(Source: Selected Ayurvedic, Unani and Homeopathy GMCHs)

Thus, the safety of patients from fire was compromised in these GMCHs.

The Government stated (January 2025) that buildings of Ayurveda GMCHs are old and keeping in view the fire safety, firefighting equipment have been procured; fire-fighting provisions are included in new constructions under Homeopathy services, the fire safety requirement is being completed in Unani GMCHs and action for fire safety is being taken are in respect of Homeopathic GMCHs, where firefighting facility is not available.

9.8 Availability of Linen and Laundry Services

As per the guidelines for implementation of *Kayakalp* initiative issued by MoH &FW, GoI, hospitals need to ensure that they have enough stock of linen (including reserve) readily available for all the areas of the hospital. Different types of linen needed in the hospital include General Purpose Linen used for patient care like curtains, drapes, table clothes, Patient Linen such as pajamas, shirts, gowns, coats etc. worn by patients, Bed Linen such as bed sheets, pillow covers, blankets used by the patient and OT, Labour Room, Procedure Room Linen such as pajamas, kurtas, gowns, coats, shirts etc. worn by surgeons etc.

Information furnished by 5 test-checked GMCHs revealed that against the required 20 types of linen, the availability of linen ranged between 3 and 16 types (average 10 types) as given in *Appendix-11*, and summarised below:

- Homeopathic GMCH, Moradabad had only 3 types of linen (bed sheet, blanket and mattress, each 25 Nos. against the bed availability of 100. Similarly, Homeopathic GMCH, Prayagraj had only 11 types of linen. Further, against the availability of 38 beds, the number of pillows in the hospitals was only 6. Further there was no bed sheet in the hospital.
- Ayurvedic GMCH, Banda and Pilibhit had only 12 and 7 types of linen respectively.

The Director General submitted (November 2024) a list of 16 types of linen, which included durries and curtains also, available in different departments of Ayurveda GMCH, Banda. The Government, however, stated (January 2025)

that all types of linen are available in Ayurvedic GMCHs, but furnished no reply on the unavailability of required number and quantity of linen in other hospitals. The reply is contrary to the information furnished by Ayurvedic GMCHs.

9.9 Bio-medical Waste Management

Bio-medical waste (BMW) is generated during procedures related to diagnosis, treatment and immunisation in the hospitals and its management is an integral part of infection control within the hospital premises. The Bio-Medical Waste Management Rules, 2016 (BMW Rules), *inter alia*, stipulate the procedures for collection, handling, transportation, disposal and monitoring of BMW. Audit noticed that:

- BMW Rules required the hospitals generating BMW to obtain authorisation from the State Pollution Control Board (SPCB). The requisite authorisation from SPCB was not available in any of the hospitals.
- BMW Rules required that the category-wise quantity of BM wastes generated, and their disposal was to be forwarded to SPCB in a prescribed format annually. The annual information related to the generation and disposal of waste as required in the BMW Rules was also not sent to SPCB by any of the test-checked hospitals.
- BMW Rules require hospitals to segregate different categories of BMW in separate-coloured bins at the source of generation. The segregation of BMW was not done in any of the test-checked hospitals.
- The waste is to be stored in appropriate colour coded bags at the point of generation and collected by Common Biomedical Waste Treatment Facilitator (CBMWTF), who is responsible for collection and proper disposal of BMW. Audit noticed that neither CBMWTF was designated nor BMW was collected by CBMWTF in any of the test checked hospitals.
- As per the BMW Rules, it is the responsibility of the health care facilities to ensure that all the staff are provided regular training on BM waste handling. Training on BMW handling was not provided in any of the test-checked hospitals.

The Government stated (January 2025) that instructions have been issued to all the Ayurvedic GMCHs for BMW management and compliance of guidelines, facilities have been provided in the Homeopathic GMCHs as per policy of the BMW management; process of BMW management in Unani GMCHs would be taken up soon. The reply indicates that due importance to infection control was not given by these hospitals.

9.10 Patients' rights and grievance redressal

Guidelines issued by MoH & FW for implementation of *Kayakalp* initiative provide display of signages like Citizen Charter including patient's rights and responsibilities, and complaint redressal procedure, scope of services, services not available etc.

Joint Physical Verification of five test-checked hospitals revealed that none of the hospitals has displayed citizens charter and charter of patients' rights. Further, there was no complaint register and no system in place for grievance redressal of patients. Further, list of services provided by the hospitals were not displayed in Ayurvedic GMCH, Banda and Homeopathic GMCH, Moradabad

The Government stated (January 2025) that instructions have been issued (January 2025) to Ayurvedic GMCHs for removal of objections, list of doctors and other employees are pasted in each Homeopathic healthcare centre where patients can lodge their complaints; but furnished no replies to other issues raised in audit. Reply is not acceptable as the test-checked hospitals and dispensaries have accepted that there was no grievance redressal mechanism.

9.11 Rogi Kalyan Samiti/Jan Arogya Samiti

NAM guidelines provide formation of *AYUSH-Rogi Kalyan Samiti* (ARKS) in each hospital/dispensary. Similarly, HWC guidelines provide constitution of AYUSH Jan Arogya Samiti (AJAS) in each HWC.

Audit noticed that ARKS and AJAS were not formed in any of the test-checked teaching hospitals/hospitals, dispensary or HWCs.

The Government stated (January 2025) that RKSs in respect of Ayurvedic and Homeopathic GMCHs have been constituted at district level and it would be constituted in Unani GMCH soon; instructions have been issued to constitute ARKSs in FIAHs (October 2023) and AJASs in HWCs (September 2024) and steps are being taken to constitute ARKSs in Unani hospitals and dispensaries; but furnished no reply regarding constitution of ARKSs in Ayurvedic and Homeopathic dispensaries/hospitals. Reply confirms that ARKSs are not constituted in any of the test-checked teaching hospitals since ARKS is a hospital level facility. Reply also confirms that AJAS are not constituted in any of the test-checked HWCs.

To sum up, the average consultation per day and average IPD per day in the AYUSH Medical Colleges was considerably low, as compared to the norm fixed by IMCC and CCH. There was lack of basic facilities in dispensaries and hospitals test checked in audit. Significant deficiencies in OT services were also noticed. The provisioning of diagnostic services in the test-checked hospitals was sub-optimal, marred by unavailability of prescribed equipment and shortage of human resources, thus depriving patients of evidence-based treatment procedures. Safety in the hospital premises was compromised on account of non-compliance with fire safety arrangement in the test-checked hospitals.

Recommendation 18: Effort should be made to provide basic facilities in the hospitals and dispensaries.

Recommendation 19: Diagnostic equipment and human resource for diagnostic services should be made available to provide evidence-based treatment facility to the patients.

Recommendation 20: Safety of the patients be given due importance by making proper fire safety arrangements.



(RAJ KUMAR)

Principal Accountant General (Audit-I)
Uttar Pradesh

PRAYAGRAJ
THE

12 JAN 2026

COUNTERSIGNED



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

NEW DELHI

THE 22 JAN 2026

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
Dasmuladyarishta	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 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

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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