

SOCIAL WELFARE DEPARTMENT

3.2 Nutrition Programme under ICDS

Highlights

The problem of malnutrition amongst children in Assam is being addressed through Supplementary Nutrition Programme (SNP), a constituent component of a package of services under ICDS. A performance review of the “Nutrition Programme under ICDS” revealed the following shortcomings:

The State Government did not provide funds for Supplementary Nutrition Programme from 2002-03 to 2004-05. The Additional Central Assistance of Rs.135.86 crore for nutrition meant exclusively for children below 3 years was diverted for providing nutrition for all groups of beneficiaries.

(Paragraph-3.2.8)

Performance of the SNP in terms of nutritional supplementation vis-à-vis prescribed feeding days was grossly inadequate. Poor delivery of nutrition supplementation at only 21-29 percent (calories) and 24 to 33 percent (protein) negated the programme objectives.

(Paragraph-3.2.12)

The programme implementation remained disappointing, often being handicapped by long spells of non-feeding days, inequality in allotment of nutritious food, diversion of allotment of foodstuffs without compensatory replacement and expenditure in excess of norms.

(Paragraphs-3.2.13, 3.2.16 & 3.2.19)

RTE weighing 2,32,708 kgs valued at Rs.86.10 lakh were diverted without corresponding compensatory replacements thereby depriving 1,99,020 beneficiaries of 46 projects of supplementary nutrition indicating lack of control in programme management.

(Paragraph-3.2.18)

Despite subsidized PDS (APL) rice being abundantly available, the Department procured SNP rice at higher rates resulting in avoidable expenditure of Rs.11.69 crore.

(Paragraph 3.2.24.1)

Overlooking a cheaper rate for RTE offered by a manufacturer the Department procured the item at higher rate consecutively for three years by repeated extension of time of the contract resulting in an avoidable expenditure of Rs.2.85 crore.

(Paragraphs- 3.2.24.2)

3.2.1 Introduction

Malnutrition in children remains a nation-wide problem. It has been estimated (1992-93) by the GOI that more than half of the children under four years were under weight. About 21-29 percent of the children were severely malnourished in terms of weight and height in rural areas.

The problem of malnutrition amongst children in Assam is being addressed through the Centrally Sponsored Scheme (CSS) Supplementary Nutrition Programme (SNP), a constituent component of a package of services¹ under Integrated Child Development Services (ICDS), launched from the year 1975. Children in the 0-6 year age group, pregnant women, lactating mothers and adolescent girls are the beneficiaries of this programme, which is implemented in the ICDS project areas by distribution of Ready to Eat (RTE) food fortified with micronutrients and Take Home Ration (THR) items of rice and dal, through a network of Anganwadi Centres (AWCs). Each AWC is to cover 100 beneficiaries with effect from 2001-02. The total number of children in the 0-6 years age group as per census 2001 was 44.98 lakh. Taking this figure into account, the State Government identified the target population of beneficiaries as 54.37 lakh. However, considering that the total number of operating AWCs in the State was only 25,416, the State Government decided to target only 25.42 lakh beneficiaries.

As per the scheme guidelines, the cost of supplementary nutrition (SN) was to be fully funded by the State Government. From 2000-01, the GOI also provided funds under Additional Central Assistance (ACA) from PMGY² for eradicating malnutrition amongst children below three years, by increased nutritional coverage of supplementary feeding to these children through ICDS projects. The funding pattern was further changed from the year 2005-06 and the cost is shared equally between the GOI and State Government.

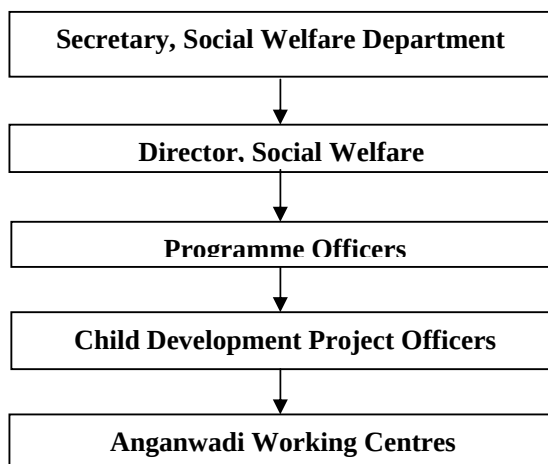
3.2.2 Organisational set up

The Secretary, Social Welfare Department is in charge of implementation of the programme. The Director of Social Welfare (DSW) is the nodal officer responsible for co-ordination and execution of the project. He is assisted by 9 Programme Officers. The Child Development Project Officers (CDPOs) have direct responsibility for implementation of the programme at the field level and the end service delivery is rendered through a network of AWC's. The organisational set up is given in Chart-1 below:

¹ Supplementary nutrition, immunization, health care, referral services, nutritional health education and early detection of childhood disability.

² Prime Minister's Gramodaya Yojana

Chart-1



3.2.3 ***Schematic Criteria***

- All children in the 0-6 years age group and pregnant/nursing mothers are provided with supplementary feeding for additional nutrition, through AWCs for 300 days in a year at different prescribed rates³ per day. The distribution of nutrients is to be made weekly or fortnightly or monthly.
- The selection of beneficiaries is to be done by weight against Cure Card method and those who are Below Poverty Line.
- ACA released by the GOI is to be fully utilized for providing supplementary feeding of children of 0-3 year age group under nutrition programme.
- Food provided to the children should contain the required nutrient value of 300-600 calories and 8-16 grams of protein.
- Proper survey should be carried out for identification and registration of malnourished children.
- Economic and efficient procurement should be made keeping in view the quality of food.
- Growth monitoring of all children less than three years by weighing is to be undertaken monthly/quarterly at the AWC.
- Monitoring, evaluation and impact assessment machinery should function effectively.

3.2.4 ***Scope of Audit***

The implementation of the programme was reviewed during March-May 2007 by test check of the records of the DSW, Department of Social Welfare, 77 ICDS Projects

³ Prescribed rate per day per beneficiary in an Anganwadi Centre covering 100 beneficiaries

	Up to 2003-04	w.e.f 2004-05
a) Ordinarily malnourished children 77nos	@ Rs.0.95/day	@ Rs.2.00/day
b) Severely malnourished children 3 nos	@ Rs.1.35/day	@ Rs.2.70/day
c) Other beneficiaries 20 nos	@ Rs.1.15/day	@ Rs.2.30/day

and AWCs in seven districts covering the period from 2000-01 to 2006-07. Records of seven⁴ district officers were also checked.

3.2.5 *Audit Objectives*

The audit objectives were to assess whether:

- The objectives of the programme are achieved;
- Identification of the target groups was transparent, comprehensive and accurate;
- An effective plan was formulated to achieve desired policy objectives to cover the entire targeted population;
- Funds provided were utilized effectively to achieve the annual targets;
- Procurement of food was made in an economical, efficient and effective manner considering the quality parameters; and
- The monitoring system was effective.

3.2.6 *Audit Criteria*

Audit assessment was based on the following criteria

- Guidelines of various nutrition programmes of the Government;
- Conditions prescribed by GOI for utilization of funds released under ACA
- Norms prescribed for selection of beneficiaries
- Quality assurance norms of food
- Monitoring mechanism prescribed

3.2.7 *Audit Methodology*

An entry conference was held in April 2007 with the officers of the Directorate of Social Welfare wherein the audit objectives, methodology and criteria were explained. The selection of samples for data collection was done on a representative basis by using Random Number Tables. Seven out of 23 (30 *per cent*) districts in the State were selected for test check including 25 *per cent* of CDPOs (77) in the district. Further, 30 *per cent* of AWCs under these CDPOs were also test checked. An exit conference was held with departmental officers in August 2007 where the audit findings were discussed.

Audit Findings

The important points noticed in the course of review are discussed in the succeeding paragraphs.

Financial Management

3.2.8 *Budget and expenditure*

As mentioned in paragraph 3.2.1, nutrition programmes under ICDS are funded by the State Government under 'Supplementary Nutrition Programme' (SNP). The GOI

⁴ (1) Cachar (2) Jorhat (3) Kamrup (4) Karbi Anglong (5) Nalbari (6) Sivasagar (7) Sonitpur

provided ACA for additional nutrition exclusively for children in the 0-3 years age group up to 2004-05. With effect from 2005-06, the SNP is being funded on a 50:50 basis by the Central and State Governments.

The year wise release of funds and expenditure are given in Table-1 below:

Table-1

(Rupees in crore)

Year	ACA(*) released by the central Govt.	Budget provision			Funds released by the state Government			Total expenditure	Balance
		For ACA	From State (**) Govt	Total	Out of ACA	Out of state Govt. source	Total		
2002-03	44.10	46.06	Nil	46.06	44.10	Nil	44.10	44.10	Nil
2003-04	44.10	46.06	Nil	46.06	44.10	Nil	44.10	44.10	Nil
2004-05	47.65	48.00	Nil	48.00	47.65	Nil	47.65	47.65	Nil
2005-06	30.67	30.67	23	53.67	29.89	23	52.89	47.43	5.46
2006-07	23.00	23.00	25	48.00	22.99	25	47.99	47.99	Nil
Total	189.52	193.79	48	241.79	188.73	48	236.73	231.27	5.46

Source: Information furnished by the Department

Notes: (*) State did not provide any fund during 2002-05

- As per norms, all children in 0-6 years age group, pregnant/nursing mothers and adolescent girls are to be provided with SN at a prescribed rate (detailed in paragraph 3.2.3) for 300 days in a year. Accordingly, funds required for coverage of the beneficiary population of 54.37⁵ lakh would be Rs.1,345.30 crore for the years 2002-03 to 2006-07 (**Appendix-3.4**). Against this requirement, funds provided during the same period were Rs.236.73 crore (18 percent) only.
- The Government, however, targeted to cover only a fixed number of 25.42 lakh beneficiaries per annum during 2002-03 to 2006-07, i.e. 47 percent of the total eligible beneficiaries (54.37 lakh) (detailed in paragraph 3.2.1). Yearly increase in child population was also not taken into consideration. Even to feed this reduced target at the prescribed rate, for 300 days per year, funds required would be Rs.628.83 crore for 2002-07 period. Against this, the actual funds provided was only Rs.236.73 crore (38 percent) and expenditure incurred was Rs.231.27 crore. **Thus, insufficient funds were provided to cover even the reduced target and worse is that, even these funds could not be spent fully. Consequently, supplementary nutrition was provided only for 45 to 75 days per annum during 2002-07.**
- The States commitment was limited as it had not made any provision nor released any funds from its own source for the SNP in any of the years from 2002-03 to 2004-05. It utilised only the ACA funds (Rs.135.85 crore) which were specifically meant for additional feeding of the malnourished children under three years age group, to cover the entire target group of SNP (0-6 years children, pregnant/lactating mothers and adolescent girls). The utilization of the ACA funds was thus not in conformity with the programme mandate. Besides, the envisaged 'increased nutritional coverage' amongst the under

⁵ ordinary malnourished children: 41.87 lakh; severely malnourished children: 1.63 lakh; women and girls: 10.87 lakh

three years children had not taken place to the extent desired and thus the objective of eradicating malnutrition amongst under three year children remained largely unattained.

- Again, with the change of funding pattern from 2005-06, the State did not release Rs.78 lakh out of GOI release of Rs.53.67 crore for two years (2005-07). Further, there was also short release of State share of Rs.5.67 crore during the years 2005-07.
- The expenditure of Rs.47.99 crore during 2006-07 includes Rs.9.03 crore drawn (March 2007) by DSW for clearance of outstanding bills of suppliers. The amount was however, not paid (May 2007), as the checking of actual supply of material was in progress. Thus, the amount was deliberately drawn without justification and in contravention of rules, without conducting regulatory checks obviously to avoid lapse of sanction.
- The expenditure for the year 2005-07 also includes the unspent balance of Rs.2.06 crore with five⁶ district officers. The amount remained unutilised since some SHGs and NGOs failed to deliver the quantity ordered to them.

Programme Implementation

3.2.9 Identification and Registration of Beneficiaries

Identification of beneficiaries was done on the basis of house to house survey conducted by the Anganwadi Workers (AWs) and duly supervised by the Supervisors and CDPOs. The register maintained for the purpose at the CDPOs level contains information such as name of the family, date of birth, age, pregnant or nursing mother to determine their eligibility for SNP.

Underweight is one of the main indicators of malnutrition amongst children. Thus, weighing of the children at the time of identification is the logical step for determining eligibility. However, surveys and identification were being done without weighing, as 8 CDPOs⁷ did not have working weighing machines. Therefore, the standard and efficacy of identification remained an area of concern.

3.2.10. Targets vis-à-vis Achievements

The total number of beneficiaries to be covered by each AWC is 100 (paragraph 3.2.1). Achievements against targets fixed for coverage of beneficiaries in the State under the SNP during 2002-07 as intimated by the DSW and test check of records in the selected districts disclosed the following:

⁶ Cachar Rs.1.19 crore, Jorhat Rs.0.63 crore, Sonitpur Rs.0.10 crore, Nalbari Rs.0.09 crore and Kamrup Rs.0.05 crore

⁷ Madhupur, Kalain, Binakandi, Rajabazar, Salchapra, Sonai, Narsinghpur, Silchar with more than 884 AWCs.

Table-2

Year	Target (State as a whole)			Achievement (State as a whole)	Feeding days covered per annum	Shortfall in feeding days against the norm
	Children (80 percent)	Women (20 percent)	Total			
2002-03	2033280	508320	2541600	2541600	55-60	240 – 245
2003-04	2033280	508320	2541600	2541600	50-55	245 – 250
2004-05	2033280	508320	2541600	2541600	55-60	240 – 245
2005-06	2033280	508320	2541600	2541600	70-75	225 - 230
2006-07	2033280	508320	2541600	2541600	70-75	225 - 230

Source: Data furnished by the Department

- Against eligible beneficiary population of 54.37 lakh, a fixed annual target of 25.42 lakh (47 percent of population) was considered for coverage during 2002-07, without taking into account, the yearly increase in child population. Thus, coverage was only partial as 53 percent of the targeted population was not covered during the period of review. As pointed out in paragraph 2.3.8 the state government did not provide sufficient funds even for the reduced but fixed number of beneficiaries.
- Although the position of beneficiaries covered against target fixed during 2002-07 was intimated as 100 percent, there were shortfalls in feeding days ranging from 225 (75 percent) to 250 (83 percent) days out of 300 days. For achieving the desired nutritional benefits, full 300 days nutritional support is necessary. **Shortfall of 75 to 83 percent in feeding days obviously indicates that the nutritional support had no effect on the targeted group.**
- Number of beneficiaries covered in the test checked districts against 100 targeted beneficiaries per AWC, was between 80 and 94 upto 2005-06 and 126 during 2006-07 (**Appendix 3.5**). **Achievement in terms of feeding days ranged between 47 to 75 days per annum during the period. Thus 100 percent fulfilment of target reported by the Department was not based on facts.**
- The norm for coverage of pregnant/lactating mothers/adolescent girls is 20 per AWC. However, the coverage of this category of beneficiaries in 7,870 AWCs of 65 projects test checked, was well below the norm and ranged from 13 to 15 during the period from 2002-03 to 2005-06. This critical group thus did not benefit from the programme

3.2.11 Uncovered AWCs

The State has 196 operational projects rendering services to the target group through a network of 25,416 AWCs. Twenty three additional projects with 1,659 AWCs and four additional projects with 10,007⁸ AWCs were sanctioned by the Government during 2004-05 and 2006-07 respectively in pursuance of the Hon'ble Supreme Court's direction. But the SNP had not been extended to these newly sanctioned 11,666 AWCs. Thus the State Government operated only 25,416 AWCs out of 37,082 sanctioned. Based on census 2001 data relating to beneficiaries, the State Government estimated its requirement of AWCs at 54,375. However, since it covered only a

⁸ 10,007 AWCs

Represent AWCs under 4 projects sanctioned during 2006-07 and also AWCs sanctioned for the uncovered villages of the existing projects.

constant number of 25.42 lakh beneficiaries per year during 2002-07, it is obvious that the programmes implementation in the State was only partial..

3.2.12 *Insignificant Nutrition Supplementation and feeding days coverage*

The SNP provides for yearly coverage of 300 supplementary feeding days with food containing the specified value of 300 calories and 8-10 grams protein per meal for the malnourished (Gr-I and Gr-II) children and 600 calories and 16 grams protein per meal for the severely malnourished (Gr-III and Gr-IV) children. The programme envisaged 90,000 calories and 2,400-3,000 grams protein supplementation to each ordinary malnourished child annually.

Scrutiny of records revealed that performance of the SNP in terms of nutritional supplementation vis-à-vis prescribed feeding days was grossly inadequate. The feeding days actually covered during the years (2002-07) were in the range of 50-55 days to 70-75 days as against 300 days. Calorie and protein supplementation actually provided worked out to only 23 to 29 *percent* and 24 to 33 per cent respectively of the programme requirement as detailed in Table 3 below:

Table-3

Year	Prescribed yearly target of			No. of days	Achievement		Shortfall		Achievement percentage	
	Feeding days	Calorie supplement	Protein supplement		Calorie Supplement (in cal)	Protein supplement (in gm)	Calorie supplement (in cal)	Protein supplement (in gm)	Calorie	Protein
2002-03	300 days	90,000 ⁹ (cal)	2400 ¹⁰ to 3000	55-60	20736	624	69264	1776-2376	23	26
2003-04				50-55	19008	572	70992	1828-2428	21	24
2004-05				55-60	20736	624	69264	1776-2376	23	26
2005-06				70-75	25920	780	64080	1620-2220	29	33
2006-07				70-75	25920	780	64080	1620-2220	29	33

Source: worked out by audit, based on schematic provision and departmental information

Thus, poor delivery of nutrition supplementation at only 21-29 *percent* (calories) and 24 to 33 *percent* (protein) negated the programme objectives.

3.2.13 *Interruption in feeding activity*

In order to achieve 300 feeding days yearly, supplementary nutrition feeding needed to be implemented in an uninterrupted manner. Scrutiny of records of fifteen¹¹ CDPOs revealed that the nutrition feeding under SNP lacked regularity and continuity due to frequent interruptions for long spells ranging from 36 to 592 days on account of fund constraints during the period 2002-07. Thus, feeding interruptions for long spells adversely affected the success of the SNP as well as improvement in the status of health of the beneficiaries.

⁹ No. of yearly feeding days =300

Required daily calorie supplementation=300 grams

Yearly required calorie supplementation= 300x 300 = 90,000

¹⁰ No of yearly feeding days =300

Required daily Protein supplementation=8-10 grams

Yearly minimum required Protein supplementation = 300x8-10 = 2400- 3000 grams

¹¹ Naduar, Balipara, Gabharu, Sualkuchi, Nalbari, Paschim Nalbari, Borigog, Borbhag, Tezpur(U), Pub Choiduar4, Behali, Dhekiajuli, Demoria,Guwahati(U),Choigaon.

3.2.14 **Issue of RTE food for longer spells and without manufacturing date on the packets**

As per guidelines, Take Home Ration (THR) strategy is to be followed for distribution of food articles for children (6 months to 3 yrs) for one to four weeks at a time, and are to be issued to mothers for feeding their children at home. Examination of records of the test checked projects and AWCs revealed that RTE food items were distributed to the children under THR for long spells even upto 100 days at a time in violation of the guidelines.

Significantly, although the shelf life of RTE procured under the SNP was 6 months, the best use time was shown as only 90 days. It could not be ascertained in audit whether RTE were supplied/issued after the best use time or beyond the shelf life of six months as the manufacturing date, batch number etc. were not mentioned in the packets.

3.2.15 **Disproportionate allotment of Supplementary Nutritious Food (SNF) items**

During 2004-05 and 2005-06 the Department issued milk and biscuits to the beneficiaries. Scrutiny revealed that allotment of this costly SNF was restricted to only ten CDPOs at the rate of Rs.33,320 and Rs.33,305 per AWC during 2004-05 and 2005-06 respectively which were higher as compared to the value of nutritious food of Rs.11,221 and Rs.14,893 per AWC provided during 2004-05 and 2005-06 respectively in respect of the remaining CDPOs. Thus uniformity in nutritional support was not maintained..

3.2.16 **Excess allotment of SNF for non-existent AWCs**

Allotment of SNF items is based on the number of AWCs in the project. There are 138 AWCs in the Borkhetri project area of Nalbari district. Accordingly, the project was entitled to SNF items of milk and biscuits valued at Rs.61.17 lakh during 2004-05 and 2005-06. But SNF food items valuing Rs.1.09 crore were sanctioned by inflating the number of AWCs under the project which resulted in excess allotment of SNF items valuing Rs.47.39 lakh as shown in Table-4 below:

Table-4

(Rupees in lakh)

Year	Sanctioned amount	Allocation (in Rs.)	Value of SNF due as per actual no. of AWCs	No. of AWCs counted for allotment	Amount allotted	Excess allotment (8-6)
2004-05	860.23	12,210.00	16.85	273	33.33	16.48
2004-05	300.00	14,450.50	19.94	212	30.64	10.70
2005-06	689.99	12,210.00	16.85	270	32.97	16.12
-do-	137.81	5,456.50	7.53	213	11.62	4.09
Total			61.17		108.56	47.39

Source: Government sanction orders and project wise statements

Thus, misappropriation of Government money of Rs.47.39 lakh allotted for non existent AWCs cannot be ruled out.

3.2.17 Denial of nutrition supplement to mothers/adolescent girls

Of the 100 beneficiaries per AWC, 80 are children of 6 months - 6 years age group and 20 are lactating mothers, pregnant women and adolescent girls. Supplementary nutrition is also to be provided to 20 beneficiaries who are lactating mothers, pregnant women and adolescent girls of each AWC. They needed to be treated at par with 3-6 year age group beneficiaries for the purpose of supplementary nutrition. Records, however, indicated that lactating mothers, pregnant women and adolescent girls were not treated at par and often denied supplementary nutrition of milk and biscuits as the items were distributed only to 80 beneficiaries of 6 months to 6 years age group children per AWC instead of 100 per AWC. This resulted in denial of nutritious feeding (milk and biscuits) for 3.48 crore feeding days due to 23,258 pregnant women, lactating mothers and adolescent girls during 2004-07 as worked out below.

Table-5

Ref. to sanction order no. and date	Amount (Rupees in lakh)	Sanctioned no. of feeding days	No. of centres covered	No. of beneficiaries sanctioned per AWC	No. of feeding days denied to women etc.
SWD-320/2004/17 dt.29.12.04 (SCCP 2004-05)	254.93	74	1717	80	53,79,800
SWD-320/2004/16 dt.29.12.04 TSP-2004-05	100.00	74	660	80	
SWD-366/2002/18 dt 29.11.04 (Gen-2004-05)	145.29	74	1258	80	
SWD-152/2005/33 dt.28.7.06 (Gen-2005-06)	689.99	75	5651	80	2,94,34,500
SWD-246/2005/11 dt.22.09.05 (Gen-2005-06)	860.23	75	7045	80	
SWD-292/2005/35 dt.8.5.06	832.97	75	6927	80	
Total					3,48,14,300

Source: Worked out by audit, based on information in the Government sanction order

The above position indicated indifference and lack of concern for the woman folk.

3.2.18 Diversion of allotment of RTE

- The DSW procured (November 2003) 2,99,970 kgs of RTE food items for 10 days feeding programme in 19,998 AWCs of 163 projects of the General Areas. Subsequently (March 2004), the RTE was allotted to only 6,003 AWCs of 41 projects¹² and delivery of the RTE food items to these AWCs projects was assigned to a transporter. However, 14 Project Officers (*Sl. 1 to 14 of Appendix-3.6*) refused to receive the food items consisting of 3,624 packets (1,08,720 kgs). The reasons for refusal were neither on record nor stated, though called for. The transporter eventually delivered the refused food items to seven projects (*Appendix-3.6*) in addition to their normal allotment on verbal instruction from the Minister of Social Welfare. Thus RTE procured for 163 projects were allotted to only 41 projects and eventually utilized to cover beneficiaries of only 27 projects.

¹² Originally procured for 163 projects.

- In two other instances of diversion of RTE involving 1,23,988 kgs (December 2003 – 96,774 kgs and March 2006 – 27,214 kgs), the transporter reported that thirty-two CDPOs refused to receive their allotment. The undelivered RTE was (again on verbal instruction of Minister, Social Welfare) distributed by the transporter, to 13 other projects (**Appendix-3.6**), in addition to their normal allotment.

Thus, RTE weighing 2,32,708 kgs valued at Rs.86.10 lakh were diverted without corresponding compensatory replacements thereby depriving 1,99,020 beneficiaries of 46 projects of supplementary nutrition indicating lack of control in programme management.

3.2.19 *Expenditure in excess of norms*

The per meal expenditure ceiling for different kinds of nutrition served under the SNP was Rs.2.08 for rice and dal, Rs.2.03 for milk and Rs.2.02 for RTE per day.

Scrutiny of records revealed that the Department in several cases exceeded the expenditure ceiling and incurred excess expenditure of Rs.6.64 crore (**Appendix-3.7**) during 2004-05 and 2005-06.

The excess expenditure in excess of prescribed ceiling was attributable to defective financial management.

3.2.20 *Damage of food stuff*

Substantial quantity of different SNP food stuff weighing 52,971 kg valued at Rs.12.56 lakh delivered to CDPOs and stored in warehouse between 2002-03 and 2003-04 got damaged due to infestation by insects and deteriorated due to prolonged storage rendering the same unfit for human consumption. The position of the damaged food stuff (as of May 2007) and cost involved were as detailed in Table-6 below: -

Table-6

Year	Name of SNF	Custody where got damaged	Quantity in Kg	Rate per kg (Rs)	Amount (Rupees in lakh)	Present status
2002-03	Rice	CDPO, Titabor	30395	16.21	4.93	Lying
- do -	Dal	- do -	7483	27.48	2.05	indisposed
2003-04	RTE	CDPO, Mandia	7488			
	„	CDPO, Demoria	1830	37.00	5.58	NA
	„	CDPO, Rani	5775			
Total			52971		12.56	

Source: Information collected from the scheme file of the Department or the CDPOs concerned

Thus, damage of food material resulted in loss of Rs.12.56 lakh to the Government.

3.2.21 *Release of excess funds beyond the admissible limit to N.C. Hills District*

Test-check of records revealed that the Department released (December 2005) Rs. 3 crore (including Rs.76.47 lakh for payment of outstanding bills) to the North Cachar Hills District Autonomous Council (NCHAC) as against the admissible amount of Rs.30.26¹³ lakh for 19,400 beneficiaries under four projects for 75 days

¹³ Total beneficiaries x maximum feeding days providing in other districts x unit cost per day.

(maximum provided in other districts) at Rs.2.08 per day during 2005-06. Thus, there was excess release of Rs.1.93 crore for reasons not on record.

Further, utilization certificate from the district for the amount was not produced to audit. Thus, misuse of the funds released in excess to district cannot be ruled out.

3.2.22 Short delivery of foodstuff in CDPOs

Till 2005-06 SNP foodstuff such as rice and dal, RTE etc were procured centrally by DSW with arrangement for delivery to the projects by the suppliers.

Test check of relevant records revealed that food stuff weighing 4,537.78 qtls valued at Rs.96.44 lakh were delivered short by the supplier in 25 CDPOs of five districts during 2005-06 as shown in **Appendix-3.8**. The short delivery/receipt was not investigated at any stage. Besides, short delivery of the SNF resulted in denial of nutrition feeding (rice and dal) to 1,54,781 beneficiaries for 37 days and RTE to 16,799 beneficiaries for 51 days in the 25 projects. Thus, SNF was provided to these beneficiaries for only 38 and 24 days respectively against 300 days provided in guidelines.

3.2.23 Inadequate scale of nutrition

As per guidelines, SNP in the State was implemented with the daily scale of rice-80 gm, dal-20 gm, RTE-50 gm. But in the Karbi Anglong District, daily scale of rice and dal issued under the programme was less than the prescribed scale. Daily scale of rice adopted in the district during 2002-03 to 2005-06 was between 26.55 gm. and 60 gm and dal 5.79 gm. to 19.57 gm (**Appendix-3.9**) indicating defective programme implementation with inadequate provision. The reasons for implementation of the scheme at less than the prescribed scales was neither on record nor stated. However, audit scrutiny revealed that the inadequate issue of foodstuff to beneficiaries children was due to short supply of rice/dal to AWCs.

3.2.24 Procurement of foodstuff

3.2.24.1 Avoidable expenditure

Information made available by the Directorate of Food and Civil Supply, indicated that huge quantity of rice, allotted to the state by the GOI at subsidized rate in public distribution system (PDS), lapsed regularly due to non-lifting. The extent of lapse was over 25,000 MT every month. This obviously implies that subsidized rice was available in abundance and the State Government/Departments including Social Welfare Department had options to utilize the surplus PDS rice in their schemes/programmes.

Scrutiny of records revealed that the Department had never considered this option and instead procured the SNP rice from three agencies-AGMC, STATFED and ASIDC¹⁴ at rate of Rs.1,700/- per quintal (upto 2005-06) as against Rs.1,121.73¹⁵ per quintal of PDS rice. Procurement of the SNP rice from the above named supplying agencies at

= 19400 x 75 x Rs.2.08 = Rs.30.26 lakh.

¹⁴ AGMC – Assam Government Marketing Corporation, ASIDC – Assam Small Industries Development Corporation and STATFED – Assam State Co-operative Marketing and Dev. Consumers Federation

¹⁵ Rs.1700/-(upto 2005-06)

(FCI Rate Rs.871.73 + Transport Rs. 90.00+ Admn cost & Profit margin Rs. 160.00)= Rs.1121.73

higher rates resulted in avoidable expenditure of Rs.11.69 crore as detailed in Table-7 below:

Table-7

Year	Quantity procured (Quintal)	Procurement rate (Rupees)	PDS (APL rate) (Rupees)	Difference in rate (3-4) (Rupees per quintal)	Excess expenditure (2×5) (Rupees in lakh)
1	2	3	4	5	6
2002-04	24901.44	1700	1121.73	578.27	144.00
2004-05	81915.68	-do-	-do-	-do-	473.69
2005-06	74289.24	-do-	-do-	-do-	429.59
2006-07	20785.37	1709	-do-	587.27	122.07
Total	201891.73				1169.35

Source: Records of the Department

As can be seen from the above table, extra expenditure of Rs.11.69 crore was incurred on purchase of SNP rice from the three agencies. 1.87 lakh beneficiaries could have been provided with SN for 300 days with this amount.

3.2.24.2 Avoidable expenditure on RTE Food

A New Delhi based manufacturer was approved (February 2002) as supplier of 'MAA's CARE' brand RTE food for the SNP at Rs.37/- per kg for one year with validity up to March 2003 through competitive bids. The supplier expressed (July 2002) his inability to supply the item at the agreed rate and terms and conditions. Following this, the Department cancelled the agreement (July 2002) and floated fresh NIT (July 2002) for one year. In response, 11 manufacturers quoted their rates, of which, the lowest rate of Rs.23.90 quoted by M/s Christy Fried Gram Industries was not accepted due to non-fulfillment of tender condition. The second lowest rate of Rs.33/- per kg of M/s Indopal Flour Mill was therefore to be accepted.

Meanwhile, the earlier supplier whose agreement had been cancelled, expressed (July 2002) willingness to resume the supply and was allowed to supply the RTE food at his rate of Rs.37/- continuously for three years up to 2004-05 (by repeated extension of validity), despite the fact that the rate offered by M/s Indopal Flour Mills was cheaper. The Department procured 71,18,983 kg of RTE at the rate of Rs.37 per kg during the years 2003-04 and 2004-05. Thus, the procurement of RTE at higher rate not only resulted in avoidable expenditure of Rs. 2.85 ¹⁶crore but also resulted in direct benefit to the contractor.

The Department justified it on the ground that it needed the item urgently to provide sheet to those effected by devastating flood and therefore could not wait until formalization of new rates. This is not tenable considering that the Department procured the item continuously for three years at the higher old rate when the contract was cancelled. Further the action of the Department was in total disregard of codal provisions.

¹⁶ a) Qty procured: 71,18,983 Kgs., b) Rate Rs.(37-33) = Rs.4 differential; , c) Avoidable expenditure: (71,18,983X4) = Rs.2, 84,75,932

3.2.25 **Nutritional status**

Regular growth monitoring is a tool for preventing malnutrition and for early detection of growth faltering. Growth monitoring of all children less than three years is to be undertaken by monthly/quarterly weighing.

Test-check of records in 31 CDPOs with 3,841 AWCs in six selected districts¹⁷ revealed the following discrepancies:

- As per the Departmental records, 25 to 63 percent of the children of different age groups who had been fed with supplementary food under SNP and weighed during the period 2002-07 attained the normal nutritional status. However, these figures appear to be fabricated, since feeding was given only for 47-75 days during a year, which could not have added any weight to the children. The impact of the nutrition programme can only be assessed when special nutrition is given for full 300 days. Percentage of children not weighed and the nutritional status of those weighed is detailed in **Appendix-3.10**. Except Sibsagar, in other five test checked districts, children left unweighed ranged between 29 to 75 percent during 2002-07. Thus, nutritional status of majority children remained unassessed and impact undetermined.
- The beneficiary children ranging from 7 percent to 65 percent in the age group of six months to one year, 7 percent to 67 percent in the group of one to three years and 9 percent to 75 percent of three years to six years were not weighed during 2002-03 to 2006-07 due to non availability of weighing scales in AWCs. The nutritional status of such a large number of children thus remained undetermined due to non-availability of adequate weighing machines in the AWCs.

3.2.26 **Monitoring, evaluation and impact study**

Monthly Progress Report (MPR) of the CDPOs, compiled on the basis of the Supervisors' report, forms the basis of monitoring. The MPR, although required to be submitted to the DSW and GOI, was not submitted by the CDPOs regularly. It was delayed by 3-4 months and MPR for several months were rendered at a time. Thus, monitoring through MPR lacked effectiveness and regularity.

No recorded evidence existed in the AWCs to indicate that the CDPOs and Programme Officers had ever checked records such as SNF item distribution register maintained by the Anganwadi Workers. The Officers and Supervisors had also never issued remedial/corrective instructions to the Anganwadi Workers.

The Department had not taken up evaluation study or impact assessment of the programme. As a result, the status and intensity of malnutrition among children remained unascertained by the Department.

3.2.27 **Conclusion**

Against eligible beneficiary population of 54.37 lakh, only 25.42 lakh (47 percent) beneficiaries were covered. The targeted coverage remained constant during 2002-07 without taking into consideration the annual increase in child population. With the inadequate allocation of funds, SN could be provided only for 55 to 75 days instead of the prescribed 300 days. As per norms, the State actually needed 54,375 AWCs against which, only 25,416 AWCs, are operational. Although additional AWCs were

¹⁷ Cachar, Jorhat, Sivasagar, Nalbari, Kamrup and Karbianglong

sanctioned during 2004-05 to 2006-07, no foodstuff was given to them for giving nutritional support to the beneficiaries. Government also diverted entire funds under PMGY to meet its obligation under SNP and failed to provide increased nutritional coverage to children below three years. Growth monitoring and health checkup of children for detection of faltering growth and prevention of malnutrition were inadequate.

The programme implementation was handicapped by long spells of non-feeding days, inequality and manipulation in allotment of nutrition, diversion of allotment without compensatory replacement and incurring of expenditure in excess of norms. The implementation of the programme in the State was thus tardy and a failure, as the impact was only marginal.

3.2.28 *Recommendations*

- Beneficiary identification mechanism should be strengthened, and segregation done between 0-3 and 3 to 6 age group so that nutritional support is provided to the most malnourished first/all beneficiaries.
- All uncovered blocks/villages should be covered under the programme and adequate number of AWCs should be opened to cover full targeted population in the State.
- Feeding of the beneficiaries should be as per norms both in terms of quality and quantity of food items as well as number of feeding days.
- Basic back-up support instruments like weighing machines should be provided for effective implementation of the scheme.
- Additional Central Assistance should be utilized for meeting supplementary feeding cost to children in the age group of zero to three years and the State Government should provide funds for the SNP from its own sources.
- Monitoring mechanism should be strengthened and enforced effectively so as to secure accountability at different levels of programme implementation.

Appendix-3.4

(Reference: Paragraph-3.2.8; Page- 56)

Statement showing requirement of fund as per population and as per target fixed by State Government for 300 days feeding and actual fund provided

(Rupees in crore)

Year	Beneficiary population	Funds required for coverage of the population as per norm(*)	Targeted beneficiary	Funds required for coverage of the targeted beneficiary as per norm(*)	Actual fund provided	Shortfall in provision	
						With respect to population (percent)	With respect to target (percent)
2002-03	5437500	163.46	2541600	76.41	44.10	119.36 (73)	32.31 (42)
2003-04	5437500	163.46	2541600	76.41	44.10	119.36 (73)	32.31 (42)
2004-05	5437500	339.46	2541600	158.67	47.65	291.81 (86)	111.02 (70)
2005-06	5437500	339.46	2541600	158.67	52.89	286.57 (84)	105.78 (67)
2006-07	5437500	339.46	2541600	158.67	47.99	291.47 (86)	110.68 (70)
Total	--	1345.30	--	628.83	236.73	1108.57 (82)	392.10 (62)

Source: worked out by audit based on departmental data.

	<u>Population</u>	<u>Target</u>	<u>Prescribed rate per day^(*)</u>	
			<u>upto 2003-04</u>	<u>from 2004-05</u>
1) 0-6 years ordinary malnourished	77% = 41,86,875	19,57,032	Rs.0.95 per day	Rs. 2 per day
2) 0-6 years severely malnourished	3% = 1,63,125	76,248	Rs.1.35 -do-	Rs.2.70 -do-
3) Lactating mothers and girls	20% = <u>10,87,500</u>	<u>5,08,320</u>	Rs.1.15 -do-	Rs.2.30 -do-
	<u>54,37,500</u>	<u>25,41,600</u>		

Appendix-3.5

(Reference: Paragraph 3.2.10; Page 58)

Year-wise beneficiary status in selected districts

Sl. No.	Name of district	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
1.	2.	3.	4.	5.	6.	7.	8.
1	Cachar	144872	156308	161968	172138	172138	320887
2	Jorhat	68013	76384	78361	81377	84602	102996
3	Kamrup	84553	94877	92930	96721	104596	116015
4	Karbianglong	75600	75600	75600	75600	75600	76554
5	Nalbari	57031	57592	58581	58581	66665	69677
6	Sibasagar	72774	93300	93300	93300	93300	114335
7	Sonitpur	127002	135713	138521	138521	143024	191767
Total		629845	689774	699261	716218	739925	992231
Women		93488	99499	100188	106902	115871	253947
Average per AWC		12	13	13	14	15	32
Children:0-6		536447	590275	599676	609216	624054	738284
Average per AWC		68	75	76	77	79.29	94
Average Per AWC Women + Children		80	88	89	91	94	126
Note: 7870 AWCs of 65 projects in 7 districts							

Appendix-3.6

(Reference: Paragraph 3.2.18; Page- 61-62)

Diversion of allotment without compensatory replacement

Sl. No.	Name of the project refusing to receive the allotment	Qty. allotted (in kg)	Name of project getting the additional allotment	Qty. allotted	
				Original (Kg)	Additional (Kg)
1.	2.	3.	4.	5.	6.
1	Bhurbandha	3840	1. Algapur	2550	12750
2	Jogijan	7560	2. Hailakandi	2190	10950
3	Binakandi	11280	3. Katlichera	4200	21000
4	Dholpukuri	5760	4. South Hailakandi	3960	23760
5	Gauripur	8760	5. Lala	2940	17760
6	Agamani	7560	6. North Karimganj	3330	11250
7	Narasingpur	4620	7. Badarpur	3390	11250
8	Golokganj	5760			
9	Chapar	5760			
10	Mahamaja	6060			
11	Hajo	14040			
12	Rampur	16620			
13	Guwahati Urban	5100			
14	Mayong	6000			
	Total	1,08,720		22560 kg	108720 kg
1	Balipara	3750	1. Raha	458	13740
2	Binakandi	6750	2. Laharighat	400	12000
3	Kaliabar	1200	3. Kapili	336	10080
4	Rangia	10725	4. Kathiatali	458	13740
5	Chaygaon	9000	5. Juria	322	9660
6	Nalbari	2544	6. Barhampur	162	4860
7	Badarpur	828	7. Mairabari	270	8100
8	Barbhag	384	8. Lanka	144.20	4326
9	Lakhipur	4950	9. Katlichera	140	4200
10	Jaleswar	2505	10. S. Hailakandi	132	3960
11	Jamadarhat	975	11. Golaghat	304	9120
12	Majuli	7500	12. Gamariguri	99.60	2988
13	U-Majuli	7500			
14	C-Jorhat	525			
15	NW-Jorhat	2700			
16	Jala	1350			
17	Bajali	1800			
18	Pakabarbari	1965			
19	Jogijan	1890			
20	Bhabani	1155			
21	Bordoloi	6804			
22	Kakopathar	6540			
23	Amguri	1890			
24	Dhakuakhana	30			
25	Karunabari	30			
26	Dhemaji	11448			
	Total	96774			96774
1	Agamani	1050	1. Lakhipur, Goalpara		27,214
2	Golokganj	2070.90			
3	Sadia	10592.10			
4	Karunabari	600			
5	Morkongselek	8340.90			
6	Sisibargaon	4530.90			
	Total	27214.			27,214
	Grand total	2,32,708			2,32,708

Appendix-3.7

(Reference: Paragraph 3.2.19; Page- 62)

Cases of unit cost in excess of limit

(in Rupees)

Sl. No.	Ref. to sanction order No. and Date	Name of the RTE item	No. of beneficiaries	No. of days	Actual expenditure		Admissible Expenditure		Excess expenditure
					Expenditure	Unit cost	Unit cost	Admissible expenditure	
1	2	3	4	5	6	7	8	9	10
1.	SWD-320/2004/17 dt.29.12.04 (SCCP 2004-05)	Milk and buiscuit	1,37,360	74	2,54,92,581	2.508	2.03	20593560	4899021
2.	SWD-320/2004/16 dt.29.12.04 TSP-2004-05	-do-	52,800	74	1,00,00,000	2.559	2.03	7915987	2084013
3.	SWD-252/2002/148dt 25.11.04 Gen-2004-05	RTE	5,99,940	51	8,31,00,000	2.716	2.02	62631936	20468064
4.	SWD-252/2002/Pt/19 dt 6.10.04 Gen-2004-05	Milk and buiscuit	2,07,600	57	3,00,00,000	2.535	2.03	23974063	6025937
5.	SWD-255/2002/90 Dt.7.1.05 SCCP 2004-05	RTE	65,250	51	78,00,000	2.344	2.02	6811904	988096
6.	SWD-258/2005/17 dt 11.11.05 Gen-2005-06	RTE	4,23,930	73	8,00,00,000	2.585	2.02	63348284	16651716
7.	SWD-293/2005/11 dt 7.12.05 Gen-2005-06	THR	19,70,000	7	4,39,83,495	3.190	2.08	28683200	15300295
Total Excess Expenditure									66417142

Appendix-3.8

(Reference: Paragraph- 3.2.22; Page- 63)

Short delivery of food stuff during 2005-06

Sl. No	Name of district	No. of projects	Total quantity supplied as per DSWs record			Total qty. received by projects as per stock book and delivery challan			Qty. received short by Project Officers		
			In quintal			In quintal			In quintal		
			Rice	M. Dal	RTE	Rice	M. Dal	RTE	Rice	M. Dal	RTE
1.	Jorhat	1	643.14	156.62	--	300.56	72.88	--	342.58	83.74	--
2.	Sonitpur	8	4254.60	662.64	--	3100.11	428.43	--	1154.49	234.21	--
3.	Cachar	9	1919.95	469.57	317.68	790.79	193.12	46.20	1129.16	276.45	271.48
4.	Kamrup	6	2782.78	677.97	396.30	2188.00	532.19	236.70	594.78	145.78	159.60
5.	Sivasagar	1	457.61	111.53	----	371.83	51.80	--	85.78	59.73	--
	Total	25	10058.08	2078.33	713.98	6751.29	1278.42	282.90	3306.79	799.91	431.08
Procurement rate as per supply order issued by DSW									Rs.1700/- per qtl.	Rs.3035/- per qtl.	Rs.3700/- per qtl.
Amount involved in short supply									Rs.56.22 lakh	Rs.24.27 lakh	Rs.15.95 lakh
Total									Rs.96.44 lakh		

Appendix-3.9

(Reference-Paragraph-3.2.23; Page- 63)

Inadequate Scale of Nutrition in Karbianglong district

Sl. No.	Name of Project	No. of beneficiaries	Date of issue	Qty. issued in kg	No. of feeding days	Unit scale in gm.
1.	Amri	4700	29.11.01	R-7238 D-1739	58	R-26.55 D-6.38
			22.11.01	R-10152 D-235	67	R-32.24 D-8.33
			1.9.03	R-14100 D-470	60	R-50.00 D-16.67
			8.12.04	R-16920 D---	60	R-60.00
			10.2.06	R-18200 D-28.67	105	R-36.88 D-5.81
2.	Chinthong	5100	11.4.02	R-8390 D-1428	47	R-35.00 D-5.96
			1.9.03	R15300 D-5100	60	R-50.00 D-16.67
			27.11.04	R-18360 D-4080	65	R-55.38 D-12.31
			8.2.06	R-30600 D-3111	105	R-57.14 D-5.81
3.	Howraghat	24400	10.8.02	R65880 D-21960	46	R-58.69 D-19.57
			9.1.05	R-73200 D-9760	60	R-50.00 D-6.67
			18.2.06	R-146400 D-14880	105	R-57.40 D-5.81
4.	Rong Khong	11100	20.11.01	R-23976 D-5550	67	R-32.24 D-7.46
			31.12.04	R-39968 D-8880	65	R-55.40 D-12.30
			26.2.06	R-66600 D-6771	105	R-57.14 D-5.81
5.	Nilip	5100	22.8.02	R-10530 D-3510	46	R-44.88 D-14.96
			8.9.03	R-15300 D-5151	60	R-50.00 D-16.83
			20.2.06	R-30600 D-3100	105	R-57.14 D-5.79
6.	Lumbarjong	5500	6.4.01	R-8470 D-2035	58	R-26.55 D-6.40
			28.8.03	R-16500 D-5500	60	R-50.00 D-16.67
			10.3.06	R-33000 D-3355	105	R-57.14 D-5.81
	Total	55900				

Source: Stock register and distribution register of CDPOs and allotment orders of Programme Officers.

Appendix-3.10

(Reference-Paragraph-3.2.25; Page-65)

A. CHILDREN LEFT UN-WEIGHED (2002-03 TO 2006-07)

Sl. No.	Name of District	No. of projects	No. of AWC	% age children average		
				6m to 1 year	1 year to 3 years	3 years to 6 years
1	Cachar	10	953	65	67.40	74.54
2	Jorhat	3	373	55.36	53.02	60.58
3	Sivasagar	3	407	6.62	6.55	8.56
4	Nalbari	4	364	43.04	46.84	36.07
5	Kamrup	5	181	36.06	45.18	57.23
6	K. Anglong	6	563	30.87	28.59	36.95
Total		31	2841			

B. Nutritional Status (Category wise) determined after children being weighed (5 years period)

Sl. No.	Name of District	No. of projects	No. of AWC	Average percentage				
				Normal	Gr-I	Gr-II	Gr-III	Gr-IV
1.	Cachar	10	953					
			6m to 1 yr	40.56	30.11	16.63	10.84	1.86
			1 yr to 3 yrs	40.98	28.56	16.91	12.62	0.93
			3 yrs to 6 yrs	47.57	30.50	14.65	6.68	0.69
			Total Av.	43.03	29.17	16.09	10.04	1.15
2.	Jorhat	3	373					
			6m to 1 yr	40.19	27.12	21.69	11.00	Nil
			1 yr to 3 yrs	47.13	33.40	16.02	3.45	Nil
			3 yrs to 6 yrs	50.45	32.11	11.86	5.58	Nil
			Total Av.	45.92	30.88	16.52	6.68	--
3.	Kamrup	5	181					
			6m to 1 yr	55.66	30.47	12.94	0.93	Nil
			1 yr to 3 yrs	53.19	32.54	13.14	1.13	Nil
			3 yrs to 6 yrs	50.07	32.19	15.80	1.94	Nil
			Total Av.	52.97	31.73	13.96	1.33	--
4.	Nalbari	4	364					
			6m to 1 yr	63.93	24.18	9.33	2.56	Nil
			1 yr to 3 yrs	62.18	24.85	10.49	2.48	Nil
			3 yrs to 6 yrs	62.92	24.16	10.51	2.41	Nil
			Total Av.	63.01	24.40	10.11	2.48	--
5.	K. Anglong	6	563					
			6m to 1 yr	24.00	38.40	37.60	Nil	Nil
			1 yr to 3 yrs	26.80	33.98	39.22	Nil	Nil
			3 yrs to 6 yrs	23.92	33.94	42.14	Nil	Nil
			Total Av.	24.90	35.44	39.65	--	--
6.	Sivasagar	3	407					
			6m to 1 yr	51.57	31.93	16.50	Nil	Nil
			1 yr to 3 yrs	55.12	25.24	12.45	7.19	Nil
			3 yrs to 6 yrs	55.31	29.04	15.65	Nil	Nil
			Total Av.	54.00	28.74	14.87	7.19	--