

Women Empowerment and Child Development Department

2.5 Integrated Child Development Services

2.5.1 Introduction

The Integrated Child Development Services (ICDS) programme was launched in the year 1978-79 in three selected blocks²⁵ of Uttarakhand (then part of Uttar Pradesh) to provide a package of services comprising supplementary nutrition, immunisation, health check-up, referral services, non-formal pre-school education and health and nutrition education. The main objectives of the scheme are as under:

- (a) to improve the nutritional and health status of children in the age-group zero-six years;
- (b) to lay the foundation for proper psychological, physical and social development of the child;
- (c) to reduce the incidence of mortality, morbidity, malnutrition and school dropouts;
- (d) to achieve effective co-ordination of policy and implementation amongst the various departments to promote child development; and
- (e) to enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

Presently, the programme is being implemented in the entire State and specific focus was given in this study to cover this scheme in audit.

2.5.2 Organisational Set-up

The Secretary, Women Empowerment and Child Development Department (WECD) is responsible for the overall administration and control of the Scheme in the State. The Director of WECD is the implementing officer and implements the programme in all 105 ICDS Cells through District Programme Officers (DPOs) at district level and Child Development Project Officers (CDPOs) at block level who are further assisted by Supervisors. The ICDS services are delivered through Anganwadi centres (AWCs) by engaging Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) on honorarium basis.

2.5.3 Audit objectives

The main objectives of audit were to examine whether:

- the planning for the implementation of the scheme was adequate for achievement of its objectives;
- funds were adequate and were optimally used for achieving the objectives of the scheme;

²⁵ Chakrata, Dharchula and Kirtinagar Blocks.

- infrastructural facilities were adequate for effective delivery of the services under the scheme;
- packages of services under the scheme were delivered effectively to the beneficiaries; and
- system of monitoring and evaluation was in place and was effective.

2.5.4 Audit Criteria

- Involvement of system in the implementation of planning of the scheme as per the guidelines/ orders issued by the Government of India (GOI) and directives of Hon'ble Supreme Court for the scheme.
- Standards of output and benchmarks of performance fixed for the scheme as per prescribed norms.
- To which extent infrastructure facilities were provided to the beneficiaries by the State Government for better implementation of the scheme.
- Outcome of the monitoring mechanism and evaluation/ follow up at various levels for implementation of the scheme.

2.5.5 Scope of Audit, Audit Methodology and Sampling

Thematic audit of Women Empowerment and Child Development Department (WECD) was conducted during the period from April 2012 to August 2012 with a specific focus on ICDS, covering the financial years from 2009-10 to 2011-12. During the course of audit, records of the Directorate (ICDS) and five Districts Programme Officers²⁶ were test checked. In addition, a Joint physical verification of 22 AWCs was also conducted by the members of audit team and representatives/ officials of the Department.

2.5.6 Audit findings

2.5.6.1 Financial Position

Expenditure on the scheme is incurred by the Department from the State Budget according to the norms set by GOI. The expenditure so incurred is reimbursed by GOI on the basis of Statement of Expenditure (SOE)/ Utilisation Certificates (UCs) submitted by the State Government. The year-wise details of funds released by GOI and the State Government and expenditure incurred, other than Supplementary Nutrition Programme (SNP), there against during the period 2009-10 to 2011-12 by the Department is given in **Table 2.5.1** below:

²⁶ Almora, Nainital, Pithoragarh, Tehri and US Nagar.

Table-2.5.1 (₹ in crore)

Year	Opening Balance of Centre	Released amount from Centre	Total available budget of Centre (2+3)	Total Budget including Central/ State share	Expenditure			Closing Balance	
					Centre (90 %)	State (10%)	Total	Centre (4-6)	State
1	2	3	4	5	6	7	8	9	10
2009-10	13.08	35.96	49.04	61.07	46.54	5.17	51.71	2.50	-
2010-11	2.50	37.63	40.13	82.72	50.82	5.64	56.46	(-) 10.69	-
2011-12	(-) 10.69	55.63	44.94	127.25	89.98	8.00	97.98	(-) 45.04	-
Total		129.22	134.11	271.04	187.34	18.81	206.15		

Source: Information collected from Directorate.

It is evident from the above table that an amount of ₹ 45.04 crore is outstanding for reimbursement from the Centre as the Department failed to submit the SOE in time. On this being pointed out, the Department replied (September 2012) that SOEs were not submitted in time due to shortage of staff.

Further, the year-wise details of funds released by GOI and the State Government under SNP and expenditure incurred there against during 2009-10 to 2011-12 by the Department is given in **Table 2.5.2** below:

Table-2.5.2 (₹ in crore)

Year	Opening Balance of Centre	Released amount from Centre	Total available budget of Centre (2+3)	Total Budget including Central share	Expenditure			Closing Balance	
					Centre (50 %)	State (50%)	Total	Centre (4-6)	State
1	2	3	4	5	6	7	8	9	10
2009-10	6.71	18.92	25.63	65.70	18.96	18.96	37.92	6.67	-
2010-11	6.67	13.04	19.71	39.09	14.80	14.80	29.60	4.91	-
2011-12	4.91	15.35	20.26	50.07	20.51	20.51	41.02	(-) 0.25	-
Total		47.31	65.60	154.86	54.27	54.27	108.54		

Source: Information collected from Directorate.

It is clear from the above table that there was a saving of ₹ 6.67 crore and ₹ 4.91 crore in 2009-10 and 2010-11 respectively. Detailed audit findings regarding SNP are discussed in paragraph 2.5.7.1.

2.5.6.2 Planning and Programme Management

As directed by GOI, the Directorate of ICDS was responsible for making Annual Programme Implementation Plan (APIP) at the State level and district/ block level officers (DPOs/ CDPOs) were responsible for preparing their own Annual Action Plan (AAP) for implementation of the programme activities.

Audit scrutiny revealed that APIP was not prepared at the State level by the Directorate except in the year 2011-12 and district/ block level officers had never prepared AAP during the period. On being pointed out, the Department accepted the facts and stated that in the absence of APIP, the schemes were regulated through the guidelines of GOI and the State Government.

2.5.7 Package of Anganwadi Services

The ICDS provides integrated services comprising (i) supplementary nutrition, (ii) immunization, (iii) health check-up, (iv) referral services, (v) non-formal pre-school education and (vi) nutrition and health education. AWWs played a limited role to assist Auxiliary Nurse Midwife (ANMs) (Health Department) in indentifying the target groups for immunisation and health check-ups and the records for the same are maintained by the Health Department. Moreover, the records pertaining to referral services, have not been maintained in AWCs and have been discussed in detail in Paragraph 2.5.9.5. The sub-scheme-wise audit analysis of supplementary nutrition, health check-up and non-formal pre-school education is as under:

2.5.7.1 Supplementary Nutrition Programme

As per directives of the Hon'ble Supreme Court, supplementary nutrition was to be provided for 300 days in a year to the beneficiaries²⁷. The objective of the scheme was to universalise the scheme by selecting all beneficiaries and to check malnutrition. The supplementary nutrition was distributed by the Department of ICDS through AWCs in all districts of the State. This was provided through AWCs viz. (i) Take Home Ration (THR) to children of the age group of six months to three years, pregnant and lactating mothers; and (ii) Cooked Food which was to be provided to the children of age group of three to six years.

(i) Take Home Ration

Audit scrutiny of the records of the Directorate ICDS, Dehradun revealed that THR was being distributed by the Department after signing Memorandum of Understanding (MOU) with the World Food Programme (WFP) in order to fulfill the aforesaid objectives. An advance of ₹ 50.33 crore²⁸ was paid to WFP for the said purpose. The details of number of beneficiaries of THR required and supplied are indicated in **Table 2.5.3** below:

Table-2.5.3

Beneficiaries	2010-11					2011-12				
	No. of beneficiaries according to		THR Required	THR supplied	Short fall in %	No. of beneficiaries according to		THR required	THR supplied	Shortfall of THR supply in %
	Survey	Registration				Survey	Registration			
Children 6 months-3 Years (@140g)	547521	514212	30432 MT ²⁹	10320 MT	66	572405	555191	32784 MT ³⁰	14239 MT	57
Pregnant women (@ 175g)	72863	70918				78167	76828			
Lactating (@ 175g)	89704	88811				98981	97773			
Severely malnutrition children (@ 280g)	5349	5349				3562	3562			
Total	715437	679290				753115	733354			

Source: Information collected from Directorate.

²⁷ All children below the age of six, all pregnant women and all lactating women.

²⁸ 2010-11: ₹ 32.33 crore & 2011-12 : ₹ 18.00 crore.

²⁹ 30432 MT = {514212*@140g + (70918+88811)*@175g + 5349*@280g}*300 days.

³⁰ 32784 MT = {555191*@140g + (76828+97773)*@175g + 3562*@280g}*300 days.

Audit analysis revealed that THR was not distributed in the year 2009-10 due to non-execution of MOU between the Department and World Food Programme (WFP). There was huge shortage (more than 50 *per cent*) of THR supplied during 2010-11 to 2011-12 as can be seen in the table above (57 *per cent* to 66 *per cent*).

Supplementary nutrition was supplied for 124 days in the year 2011-12 by the Department in the State whereas in the selected districts, the THR distributed ranged between 110 to 183 days (**Appendix-2.11**) as against the prescribed norms of 300 days in a year despite the availability of funds. It was also observed in 38 projects³¹ of selected districts that THR was not distributed at all in January 2012 as the THR was not supplied by WFP due to non-execution of MOU by the Directorate in time.

On being pointed out, the Department stated (September 2012) that the Department could not arrange regular distribution of THR due to non-formation of nutrition cell, shortage of staff and delay in taking decision. The reply of the Department showed its inability in making arrangements for distribution of THR as only 58 *per cent* to 82 *per cent* of funds were utilised during the last three years against the amount released for SNP and the Department also failed to provide THR to all the beneficiaries as shown in the **Table 2.5.3** above.

Thus, despite expenditure of ₹ 50.33 crore³² the objectives of the scheme and directions of the Hon'ble Supreme Court could not be fulfilled because all the eligible beneficiaries as per the survey were not registered as they did not turn up at AWCs to get the benefits, which defeated the intended purpose of universalisation of the scheme. Consequently, 50,523 children (zero-three years), 3,284 pregnant mothers and 2,101 lactating mothers were totally deprived of the benefits of the scheme during the period 2010-12.

(ii) Cooked Food

As per Government order (May 2008), cooked food was to be provided to the children of age group of three to six years through Mata Samiti³³ at AWCs. The Department fixed the norms and menu for the children of age group of three-six years after taking consent from Govind Ballabh Pant University of Agriculture and Technology, Pant Nagar, Uttarakhand.

The details of beneficiaries of cooked food programme for the year 2011-12 in the selected districts are indicated in **Table 2.5.4** below:

³¹ Pithoragarh-5, Almora-5, Nainital-9, US Nagar-10 and Tehri-9.

³² 2010-11: ₹ 32.33 crore and 2011-12 : ₹ 18.00 crore.

³³ A committee headed by president, AWW/AWH as a Secretary and one member of each category of beneficiaries were responsible for ensuring to provide cooked food at the Anganwadi centres.

Table-2.5.4

(*₹ in crore*)

Name of District	No. of beneficiaries according to survey	Registered in a year	Amount required*	Enrolled	Amount required	Amount released	No. of days
Pithoragarh	572929	451000	4.51	120877	1.21	0.60	149
Almora	728011	604974	6.05	193204	1.93	0.66	103
Nainital	501060	227243	2.27	115074	1.15	0.42	110
U.S. Nagar	992693	531975	5.32	186837	1.87	1.98	318
Tehri	390023	304365	3.04	168297	1.68	0.56	100
Total	3184716	2119557	21.19	784289	7.84	4.22	

Source: Information collected from selected districts.

*₹ 4 per beneficiary per day for 25 days in a month.

Audit noticed that only 21,19,557 children (67 per cent) were registered as against the survey figure of 31,84,716 children (2011-12) in five selected districts. Out of 21,19,557 children registered, only 7,84,289 children (37 per cent) were enrolled in AWCs. Further, allocation of only ₹ 4.22 crore (54 per cent) was made by the Department as against the requirement of ₹ 7.84 crore (7,84,289 * @ ₹ 4.00* 25 days), for the enrolled children. It was also noticed that the target of 300 days could not be achieved and was as low as 100 days in a year except in US Nagar, where cooked food was supplied for 318 days against the prescribed norm of 300 days during the year 2011-12.

Further, in an attempt to ascertain the ground reality, the audit team physically verified 22 AWCs in three districts namely Nainital, Tehri and US Nagar and found that (i) the meetings of Mata Samiti were not being organised at AWCs as per norms (one meeting per month); (ii) less amount was released (₹ 44890) against the requirement (₹ 120000) for 100 children enrolled in the eight AWCs of Tehri district. Only 38 children could be fed with the amount (₹ 44890) released in the said eight AWCs; and (iii) due to non-availability of funds, cooked food was provided by AWWs from their personal resources for two to 11 months in four AWCs³⁴ which was subsequently recouped on availability of funds whereas cooked food was not served at all (one-six months) in five AWCs³⁵ of Tehri District.

On this being pointed out, the Department replied (September 2012) that due to shortage of staff and delay in decision making, the funds could not be made available to districts.

The DPOs of the districts replied (August 2012) that cooked food was provided according to the available budget. It was also stated by the DPOs at the time of physical verification that due to inflation, it was not possible to make available cooked food @ ₹ 4 per beneficiary as per the aforesaid norms. The reply is not acceptable because budget released for the same purpose was only 33 to 106 per cent of the total budget required and no demand/ correspondence were made either at project level or district level with the Directorate so as to make them aware of the factual position. Resultantly, cooked food was not being provided by

³⁴ Balmiki Basti, Dhalwala-II, Sandana and Sema.

³⁵ Bakhdiyana, Sandana, Sema, Kunir and Kirgani.

the Department according to the norms defeating the intended purpose of the scheme.

2.5.7.2 Health and education related activities

Health and education related activities include immunization, health check-up, referral services, nutrition and health and pre-school education. Audit scrutiny revealed the following:

(i) Deficiencies in Health Care

Regular visits to the AWC by the Medical Officer (MO) and Auxiliary Nurse Midwife (ANM) for check-up of children and mothers were a part of Health Care mechanism under ICDS. Audit found that the number of visits by the MO to AWCs was very low as out of 22 AWCs physically inspected, the MO visited only nine AWCs (41 *per cent*) in the year 2011-12. The ANM visited the AWC during immunisation only. Only 11,607 (65 *per cent*) out of 17,826 functional AWCs in the State were provided with baby weighing scales. The corresponding figure was 4,178 (60 *per cent*) against a total of 6,928 AWCs in selected districts.

Further, ICDS norms provided that one medicine kit worth ₹ 600 needed to be supplied every year to each AWC. The year-wise budget allocation, functional AWCs and medicine kit supplied is indicated in **Table 2.5.5** below:

Table-2.5.5

Year	Budget allocation (₹ in crore)	Expenditure	Functional AWCs	Medicine kits required	Supplied	Shortage
2009-10	1.56	Nil	10,792	10,792	Nil	10,792
2010-11	3.68	1.32	15,441	15,441	10,840	4,601
2011-12	2.02	1.92	17,826	17,826	12,926	4,900
Total	7.26	3.24	44,059	44,059	23,766	20,293 (46%)

Source: Information collected from Directorate.

Audit scrutiny showed that no procurement was carried out by the Department as against the requirement of 10,792 medicine kits in 2009-10, despite ₹ 1.56 crore being allocated for this purpose. However, the Department procured only 23,766 medicine kits (71 *per cent*) in 2010-11 and 2011-12, as against the requirement of 33,267 medicine kits, despite allocation of ₹ 5.70 crore.

On this being pointed out, the Department replied (January 2013) that the tender process could not be completed and medicine kits were not purchased due to receipt of funds at the end of the financial year 2009-10. The shortage of medicine kits was met in the year 2010-11 and 2011-12 with the help of the Health Department.

(ii) Non-formal Pre-school education

Children between the age group of three to six years were to be imparted non-formal pre-school education in AWCs so as to develop their learning attitudes, values for emotional and mental preparation before primary education is imparted to them in regular schools. For this purpose, school kits were to be provided to all the functional AWCs.

Audit scrutiny revealed that as per norms, the Department had to purchase and supply pre-school kits to all the 44,059 functional AWCs (10792 AWCs in 2009-10, 15,441 AWCs in 2010-11 and 17,826 AWCs in 2011-12) during 2009-10 to 2011-12. Audit found that the Department purchased and supplied only 36,543 pre-school kits (83 *per cent*) and remaining 7,516 pre-school kits (17 *per cent*) costing ₹ 75.16 lakh were not supplied to AWCs. Further, during joint physical verification it was observed that AWCs were plagued with problems like non-availability of trained teachers, shortage of learning materials and non-availability of sufficient playing equipment.

On this being pointed out, the Department replied (January 2013) that tenders were invited on the basis of number of AWCs functional at that time (2009-12). The reply is not acceptable as during this period, 44,059 AWCs were functional whereas kits were provided only to 36,543 AWCs. Thus, due to lack of proper planning at the time of procurement, the Department failed to achieve the target of providing pre-school kits to all functional AWCs.

2.5.8 Anganwadi

All services of ICDS to children below the age of six years, pregnant or lactating women and adolescent girls are implemented through Anganwadi centres. AWCs are made operational for a population of 300 or above.

2.5.8.1 Non-operational Anganwadi Centres

As against the sanction of 23,159 AWCs by GOI, the State Government identified 20,067 AWCs against which 17,826 AWCs were operational as on April 2012. A total number of 2,241 AWCs could not be established for which the Department replied that AWCs could not be made operational due to long process of appointment of AWWs/AWHs/Mini Anganwadi Workers (MAWWs) and shortage of staff.

2.5.9 Capacity Building

Basic infrastructural facilities such as buildings, sufficient manpower and training were required to be provided for proper implementation of various schemes. The following paragraphs explain the inadequacy of such management in the ICDS:

- All the 10 DPOs' offices in the State were well equipped with computers and printers, but only 51 (49 *per cent*) out of the 105 CDPOs' offices at the block level had these facilities.
- Similarly, the need for a vehicle in operational condition can hardly be overemphasized, particularly in the field areas for monitoring purposes. The vehicle facility was available at the Directorate and at six out of the 13 district cells in the State. However, vehicles were available in only 38 out of the sanctioned 105 CDPO offices.

- Many of the operational AWCs do not have their own buildings and even if they have their own buildings or room, it was too small to accommodate both the stock of supplies and children. Out of 17,826 operational AWCs (refer paragraph 2.5.8.1) in the State, only 1,378 AWCs (eight *per cent*) have their own departmental buildings, 6,113 AWCs (34 *per cent*) were rented and 10,337 AWCs (58 *per cent*) were being operated in other Government office buildings. Similarly, out of total 17,826 operational



AWC Balmikibasti, Narendranagar



AWC Bakhriyana, Narendranagar

AWCs, toilet facilities were available in 7,732 AWCs (43 *per cent*) and potable water facilities were available in 5,720 AWCs (32 *per cent*) only. On this being pointed out, the Department, while accepting these facts, replied (November 2012) that all facilities i.e. computers, vehicles, buildings etc. would be provided only after receiving funds from the Government. Thus, lack of necessary equipment/ infrastructure hampered the smooth functioning of the scheme.

2.5.9.1 Slow Progress in construction of AWCs

A good building is the basic infrastructure to be provided for effective functioning of the AWC and proper delivery of the six services under the scheme. No construction works were sanctioned in Nainital and US Nagar districts. The Department had sanctioned 81 works against required 508 AWCs in three districts (Pithoragarh-95, Almora-382 and Tehri-31) as on date. The works were to be completed within two months from the date of sanction. The district-wise details of works are indicated in Table 2.5.6 below:

Table – 2.5.6 (₹ in lakh)

Name of Districts	Sanctioned year	Total No. of AWCs	Construction Agency	Construction cost	Released Amount	Arrear	Position till date of audit
Pithoragarh	2008-09	03	RES	6.00	4.80	1.20	Incomplete (3)
Almora	2005-06	48	Village Panchayat	12.00 (6 AWCs)	9.50 (6 AWCs)	2.50	Incomplete (6)
Tehri	2008-09	04	RES	8.00	8.00	0.00	Incomplete (4)
	2009-10	08	BDO	24.00	12.00	12.00	Incomplete (6)
	2011-12	18	RES	72.00	36.00	36.00	Incomplete (18)
Total		81		122.00	70.30	51.70	37

Source: Information obtained from DPOs

From the above table, it can be seen that out of 81 works, only 44 works (54 *per cent*) were completed and remaining 37 works (46 *per cent*) could not be completed in time and there was delay of upto seven years. The main reasons for delay in construction of works as explained by the Department were non-availability of land

and non-execution of MOU with executing agency. Thus, in the absence of these structures, AWCs suffered the basic amenities as pointed out in paragraph 2.5.9 above.

2.5.9.2 Shortage of human resource

For efficient implementation of the schemes of the Department, DPOs/ CDPOs/ Supervisor were to monitor/ supervise the AWCs, Statistical Assistants were to compile the data and AWWs/ AWHs/ MAWWs were to do the frontline work. During scrutiny of records, it was noticed that there were huge shortfalls at the Directorate, District and Block (project) levels in terms of men-in-position against sanctioned strength. The staff position of the Department as of April 2012 is indicated in **Table 2.5.7** below:

Table – 2.5.7

Name of the post	Level	Sanctioned strength	Men-in-position	Vacant posts	Shortage %
Statistical Assistant	District	52	-	52	100
DPO	do	10	05	05	50
CDPO	Block	105	62	43	41
Supervisor	do	597	366	231	39
DEO	District/Block	07	01	06	86
Senior Assistant	District	34	26	08	24
Junior Assistant	do	57	28	29	51
Lower Assistant	do	62	24	38	61
AWWs	AWC	14947	13444	1503	10
AWHs	do	14947	12453	2494	17
MAWWs	do	5120	3823	1297	25

Source: Information provided by the Directorate & DPOs.

Evidently, the Department was running without sufficient manpower since November 2000. The vital posts for smooth functioning of the schemes like Statistical Assistants (100 per cent), DPOs (50 per cent), CDPOs (41 per cent), Supervisors (39 per cent), DEO (86 per cent) and even, MAWWs (25 per cent) were vacant. Resultantly, the entire burden of the vacant posts rests with the men-in-position at the bottom cadres. The absence of well structured organizational mechanism reflects system inadequacy impacting upon the operational efficiency of the Department. On this being pointed out, the Department replied (December 2012) that the recruitment of staff is under process.

2.5.9.3 Training

Training is the most crucial element in the ICDS scheme, as the achievement of the programme goals largely depends upon the effectiveness of frontline workers (Supervisors, AWWs, AWHs and MAWWs) in improving service delivery under the programme. There are three types of regular training imparted to frontline workers: (i) Induction Training (on initial engagement/ appointment mainly to AWWs); (ii) Job/ Orientation Training (Once during service period); and (iii) Refresher Training (in- service, once in every two years).

Audit scrutiny revealed that there were seven operational Anganwadi training centres³⁶ (AWTCs) in the State for front line workers. Middle Level Training centres of Supervisors and Trainers of AWTCs were not established in the State. Trainings were imparted to front line workers during 2009-10 to 2011-12 (as detailed in **Appendix-2.12**), but no training for the middle level officers was conducted since creation of the State. It was also observed that training related records at District/ Block level were not being maintained since posts of Statistical Assistants were lying vacant.

The district-wise details of training conducted during 2011-12 are indicated in **Table 2.5.8** below:

Table – 2.5.8

Name of training centre	Districts covered for training	Total number of trainees as per calendar (target)	Actual no. of trainees (achievement)	Percentage (achievement)
Pithoragarh	Pithoragarh	529	448	85
	Champawat	531	219	41
Almora	Almora	529	548	104
	Nainital	531	383	72
U.S. Nagar	U.S. Nagar	531	870	164
	Nainital	529	336	64

Source: Information obtained from districts.

It is evident from the above table that there was low percentage of achievement i.e. 41 *per cent* and 64 *per cent* achievement of Champawat and Nainital districts respectively.

On this being pointed out, the Districts replied (July 2012) that the targets of training programmes could not be achieved due to participation of less number of trainees. The reply is not acceptable as no sincere efforts were made by the Department to achieve the targets of training.

Further, during physical verification of training centres, audit found that there was lack of the basic facilities like training rooms, proper hostel facilities, training materials and trainers, inappropriate supervision and monitoring of the training centres and trainees, improper follow up and mentoring support to the trainees. Field visits as a part of the AWW trainings were also skipped. Audit analysis and physical verification revealed that the main reason for non-maintenance of training related records was shortage of staff.

2.5.9.4 Internal Control and Monitoring

Internal audit is a part of internal control mechanism. It is an independent function within the organization, which helps an organization to accomplish its objectives by bringing about a systematic and disciplined approach to evaluate the level of compliance with the departmental rules and procedures so as to provide assurance to the management on the adequacy of the internal control framework within the Department.

³⁶ Rajat Shahri & Gramodyog Sansthan, Haridwar; AWTC, Dudubag, Haridwar; AWTC, Almora; Bhartiya Gramin Mahila Sangh, Dehradun; AWTC, Pithoragarh; AWTC, Gwaldam, Chamoli and IMPART, US Nagar.

Scrutiny of records of the Directorate revealed that internal audit wing was not functional for conducting periodical internal audit of subordinate offices in the Department. Moreover, no auditor was posted against two posts sanctioned for pre-audit checks of the Directorate and the district offices. On this being pointed out, the Department replied (April 2012) that no internal audit was conducted since 2008-09 and it would be possible only after formation of Internal Audit Cell by the Government.

According to guidelines, regular field visits by all officers/ officials³⁷ to the AWCs was necessary for success of the programme. The State Government was required to draw a District-wise Advance Action Plan (DAAP) for the monitoring/ supervision visits by officials at various levels for every six month.

Scrutiny of records in the selected districts revealed that none of the officers/ officials (DPOs/ CDPOs/ Supervisors) visited the AWCs in accordance with the prescribed norms (**Appendix-2.13**). It was further noticed that the position of supervision by the authorities of Tehri district was very poor i.e. two *per cent* by the Supervisor only. No DAAP was drawn by the Department as on date.

On this being pointed out, the Department stated that vacant posts of Supervisors/ CDPOs/ DPOs and non-availability of vehicle contributed to the low supervision visits to AWCs.

2.5.9.5 Non-maintenance of records

As per the departmental manual, basic records for the implementation of the schemes were to be maintained by DPOs. Test-check of records of selected districts revealed that the basic records like 'Budget Control Register', 'Asset Register', 'Register of Major and Minor Works', 'Advance Register', 'Departmental Disciplinary Register', 'Monitoring and Evaluation Record', 'Establishment Register', 'HBA Register', 'Personal Records of AWWs', 'Medical Reimbursement Register', 'Index Register' etc. were not being maintained by DPOs in the Department.

The joint physical verification of 22 AWCs revealed that the following records were not being maintained at AWCs level:

- Health register of beneficiaries was not being maintained in 16 AWCs.
- Referral cards were not issued for the malnourished children referred for better treatment in 15 AWCs.
- Health check-up includes ante-natal care of expectant mothers, post-natal care of nursing mothers and care of the newborn and children under six years of age. No health cards, ante-natal or post-natal cards were maintained or issued to the mothers by the AWCs in all the 22 AWCs.

³⁷ Supervisors : A minimum of 50% of functional AWCs every month, CDPOs : 100 functional AWCs once in a quarter, DPOs : 15% of functional AWCs in a year and Director : 200 functional AWCs in a year.

On this being pointed out, the district authorities, while accepting the facts, assured (July 2012) compliance in future.

Non-maintenance of such vital records indicates poor monitoring and internal control by the Department.

2.5.10 Conclusion

The budget released under the schemes was under-utilised by the Department. Annual Action Plans for the implementation of the scheme were not being prepared by the district/ project authorities. Supplementary Nutritional Programme and cooked food provided was much below the prescribed norms of 300 days. Beneficiaries were deprived of the facilities like medicine kits and pre-school kits despite allocation of funds by the GOI for the purpose. Efforts were not made to operationalise the sanctioned number of AWCs in the State. Even the operational AWCs suffered from lack of basic amenities like buildings, toilets, drinking water, weighing scales, sufficient manpower and training. Shortage of staff, lack of training, lack of internal audit and shortage of supervision against norms hampered the smooth functioning of the schemes. Thus, the ICDS scheme implemented in the State needs strengthening, for achieving the objectives of providing basic services in critical areas.

2.5.11 Recommendations

The Government may consider:

- making efforts to complete ongoing construction works and provide basic amenities like building, toilets, drinking water, weighing scales, equipment, and sufficient manpower to ensure healthy environment to the beneficiaries.
- taking action to ensure that records/ registers maintained in Anganwadi Centres contain all the vital information.
- establishing an effective Internal Audit System and monitoring/ inspection of Anganwadi Centres as prescribed on priority basis for effective implementation of the scheme.

Appendix-2.11

(Reference: paragraph 2.5.7.1; page 61)

ICDS Services (2011-12)

Name of Districts	Distribution of SNP against 300 days		Health Check-up in Percentage	No. of Cases of Malnutrition	No. of Cases of Severe Malnutrition	No. of Referral Cases
	THR	Cooked Food				
Pithoragarh	110	149	58	839	48	147
Almora	122	103	10	104874	475	0
Nainital	141	110	73	158634	1693	106
U.S. Nagar	183	318	08	356915	17503	11913
Tehri	170	100	11	12859	393	343
Total	726	780	160	634121	20112	12509

Source: Calculation made on the basis of information collected from Districts. The days of THR and cooked food was calculated on the basis of actual beneficiaries of whom the Department benefited under the scheme.

Appendix-2.12

(Reference: paragraph 2.5.9.3; page 67)

Training

Name of training	Year 2009-10					
	AWWs		AWHs		Supervisors	
	Target	Achievement	Target	Achievement	Target	Achievement
Induction	420	131	0	0	0	0
Job	1960	859	1050	437	75	0
Refresher	1400	939	1400	1455	75	0
Total	3780	1929	2450	1892	150	0
	Year 2010-11					
	AWWs		AWHs		Supervisors	
	Target	Achievement	Target	Achievement	Target	Achievement
Induction	0	0	0	0	0	0
Job	1225	1041	2100	862	0	0
Refresher	1960	2016	700	2487	250	0
Total	3185	3057	2800	3349	250	0
	Year 2011-12					
	AWWs		AWHs		Supervisors	
	Target	Achievement	Target	Achievement	Target	Achievement
Induction	4760	4560	0	0	0	0
Job	980	993	1050	1032	125	0
Refresher	280	256	350	291	275	0
Total	6020	5809	1400	1323	400	0

Appendix-2.13

(Reference: paragraph 2.5.9.4; page 68)

Details of Supervision (2011-12)

Name of Districts	Total operational AWCs	Supervisory officers			Standard of Average supervision	No. of supervision done	Shortfall (%)
		Designation	Sanctioned	Posted			
Pithoragrah	1054	Supervisor	17	16	372#	166	55
		CDPO	05	05	400	99	75
		DPO*	01	01	158\$	81	49
		Director	01	01	200	00	100
Almora	1860	Supervisor	17	15	656	116	82
		CDPO	05	05	400	123	69
		DPO*	01	01	279	70	75
		Director	01	01	200	00	100
Nainital	1329	Supervisor	43	38	185	98	47
		CDPO	09	07	400	62	85
		DPO*	01	01	199	49	75
		Director	01	01	200	00	100
U.S. Nagar	2112	Supervisor	85	46	149	70	53
		CDPO	10	07	400	87	78
		DPO*	01	01	317	14	96
		Director	01	01	200	00	100
Tehri	1690	Supervisor	48	28	211	04	98
		CDPO	09	03	400	00	100
		DPO*	01	01	254	00	100
		Director	01	01	200	00	100

*CDPO of the project (related district) was working as DPO.

Supervisor (50% of total AWCs every month*12/No. of Supervisors sanctioned post).

CDPOs : 100 functional AWCs once in a quarter.

\$ DPO (15% of the total AWCs).

Director : 200 functional AWCs in a year.