Chapter II

Performance Audit

This chapter contains the findings of Performance Audit on Implementation of Integrated Child Development Services scheme, Implementation of Sewerage projects in the State, Special interventions for development of Left Wing Extremism affected districts of the State and Information Technology Audit on Implementation of Integrated Financial Management System.

Women and Child Development Department

2.1 Implementation of Integrated Child Development Services Scheme

EXECUTIVE SUMMARY

Performance Audit on Implementation of Integrated Child Development Services (ICDS) scheme covering the period 2011-16 showed that the expenditure was less than the budgetary provision by ₹1,239.23 crore. Statement of Expenditure and Utilisation Certificates (UCs) submitted to GoI were based on treasury drawals and not on actual expenditure. In the sampled seven districts, ₹102.77 crore remained unutilised with the District Social Welfare Officers as of March 2016. Funds were also not provided for supply of medicine kits and pre-school education (PSE) kits due to which the Department could not avail Central assistance of ₹81.75 crore.

Out of 38.39 lakh children considered eligible, 3.58 lakh (nine per cent) in the State were not provided Supplementary Nutrition. Supply of food stuff under the scheme was not managed properly, due to which instances of short/ non-supply of eggs and rasi ladu were observed. Quality control mechanism for Take Home Ration was not effective as sample test reports indicated supply of adulterated/ sub-standard/ unsafe chhatua to the beneficiaries. Stock management of wheat and rice under Supplementary Nutrition Programme was deficient. Misappropriation of rice was observed in 12 Anganwadi Centres (AWCs) under Joda (T) Project.

Out of the 82.03 lakh enrolled children, 5.56 lakh children (seven per cent) did not attend pre-school education. PSE kits and Nua Arunima work books were not supplied regularly. Health check-up was provided to only 30 per cent of the eligible children, 56 per cent of the pregnant women and 50 per cent of the nursing mothers in the State during 2011-16. Only 46 per cent of the severely malnourished children were referred to hospitals for treatment.

Out of 71,306 AWCs in the State, only 28,187 (40 per cent) AWCs had dedicated ICDS buildings. The pace of construction of ICDS buildings was slow as only 14,059 (53 per cent) out of 26,690 buildings, sanctioned for construction during 2010-16 were completed. Due to non-submission of UCs to GoI for the funds sanctioned during 2013-14 for construction of AWCs,

the Department could not avail of Central assistance of ₹93.76 crore. The Department had not operationalised 1,281 AWCs even after 18 months of sanction under Anganwadi on Demand scheme. Seventy six per cent of AWCs had no toilet facilities. Infrastructure facilities at the AWCs were not adequate even after four decades of implementation of the scheme.

Thirty one per cent of the posts in Supervisor cadre and 63 per cent in Statistical Assistants cadre were lying vacant as of March 2016. Monitoring and Supervision of implementation of the scheme was also not adequate.

2.1.1 Introduction

Integrated Child Development Services (ICDS) Scheme was launched as a centrally sponsored scheme on 2 October 1975 by the Ministry of Women and Child Development, Government of India (GoI). The scheme is being implemented in the State since inception. The target groups of the scheme are children up to six years, pregnant women and lactating mothers. The objective of the scheme is to reduce incidence of mortality, morbidity[1], malnutrition and school drop-outs, improve nutritional and health status of children and enhance capacity of mothers to look after normal health and nutritional needs of their children.

The interventions under the scheme are made through a package of six services, *viz*., supplementary nutrition, pre-school education, health check-up, referral services, immunisation, health and nutrition education. Three out of the above six services, namely, supplementary nutrition, pre-school education, health and nutrition education are delivered in an integrated manner by the Anganwadi Centres (AWCs) at the village level. The other three services, *viz*., immunisation, health check-up and referral services are delivered through public health system. As of March 2016, there were 71,306 AWCs functioning under 338 ICDS Projects in the State.

2.1.1.1 Organisational set up

The Women and Child Development (W&CD) Department is responsible for implementation of ICDS Scheme in the State. The Department is headed by the Commissioner-*cum*-Secretary who is assisted by a Director (ICDS). At the district level, the District Social Welfare Officer (DSWO) is responsible for coordination, monitoring and supervision of implementation of the scheme. At Block/ Urban Local Body level, each ICDS Project functions under a Child Development Project Officer (CDPO). Each project is divided into sectors consisting of Anganwadi Centres (AWCs) at village/ habitat level functioning under Supervisors. The ICDS package of services is delivered to the beneficiaries through AWCs by engaging Anganwadi Workers (AWW) and Anganwadi Helpers (AWH) on honorarium basis.

2.1.2 Audit objectives

Performance Audit of ICDS scheme aimed to assess whether:

- funds allocated under the scheme were utilised economically, efficiently and effectively to achieve the scheme objectives;

[1] Injuries, acute/ chronic illness

- delivery of services under supplementary nutrition, health check-up, referral services, immunisation, pre-school education, nutrition and health education of the scheme were effective;
- availability of infrastructure facilities, deployment and training of manpower were adequate and effective for smooth delivery of quality services under ICDS; and
- monitoring of the programme was adequate and effective in securing timely and corrective measures for achieving the scheme objectives.

2.1.3 Scope and Methodology of Audit

Audit objectives, scope, methodology and criteria of the Performance Audit were discussed with the Department in an Entry Conference held on 29 March 2016. Audit was conducted during April-August 2016 covering the period 2011-16 through test-check of records of W&CD Department, eight DSWOs[2], 22 CDPOs and 110 AWCs. Eight out of 30 DSWOs were selected through Stratified Random Sampling Without Replacement method. From sampled DSWOs, 20 *per cent* of ICDS Projects and from each sampled ICDS Project, five AWCs were selected through Simple Random Sampling method. In the presence of and at the request of Audit, departmental officials conducted physical inspection of assets at AWCs. Photographs were taken, wherever considered necessary. Interviews of AWWs of sampled AWCs and 10 beneficiaries each from sampled AWC were conducted through an administered questionnaire to ascertain the satisfaction level of beneficiaries, availability of physical infrastructure and quality of services. The draft report was discussed with the Commissioner-*cum*-Secretary in an Exit Conference held on 28 October 2016. The views of the Department have been incorporated appropriately in the report, wherever required.

2.1.4 Audit criteria

The implementation of various components of ICDS scheme was evaluated with reference to the following criteria:

- Scheme guidelines and other instructions issued by GoI;
- Orissa General Financial Rules (OGFR)/ Orissa Treasury Code (OTC) and Orissa Budget Manual ;
- Instructions issued by GoO; and
- Monitoring mechanism instituted by GoI and GoO.

2.1.5 Acknowledgement

We acknowledge the cooperation and assistance rendered to Audit by the Women and Child Development Department during the conduct of the Performance Audit.

The Audit findings are discussed in the succeeding paragraphs.

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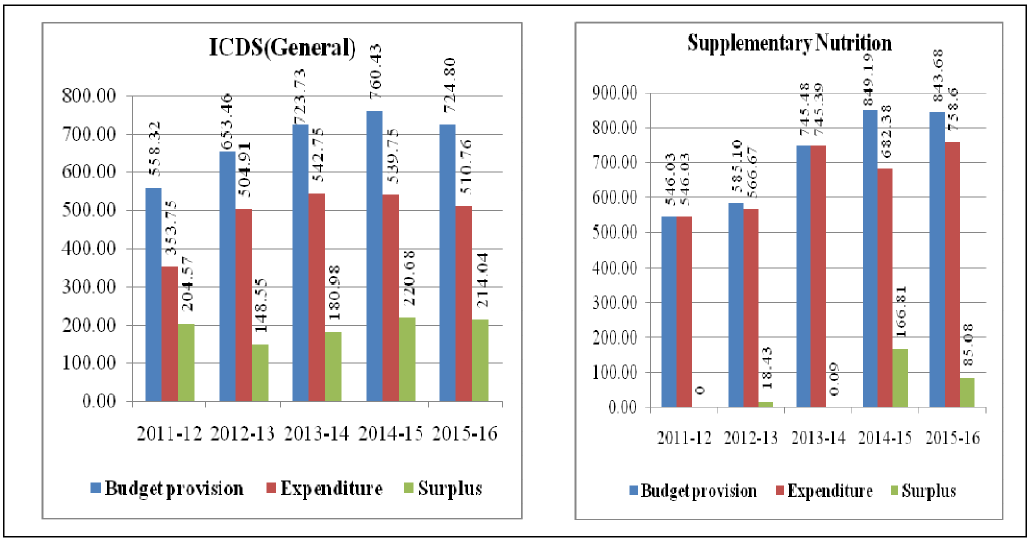
[2] Bargarh, Cuttack, Dhenkanal, Kandhamal, Keonjhar, Mayurbhanj, Nabarangapur and Puri

Audit findings

2.1.6 Financial outlay and expenditure

GoI provides funds to the State under two components *viz*., ICDS (General) and Supplementary Nutrition Programme (SNP). GoI and the State Government shared funds for ICDS (General) in the ratio of 90:10 during 2009-15, which was revised to 60:40 in 2015-16. However, sharing of funds for SNP was continued at 50:50. GoI releases grants in four or more instalments in a year based on the approved norms, Statement of Expenditure (SOEs) and Utilisation Certificates (UCs) furnished by the State Government. During 2011-16, the total budget provision and expenditure of the State Government for the ICDS Scheme were ₹ 6,990.22[3] crore and ₹ 5,750.99[4] crore, respectively. The year-wise allotments and utilisations of funds for the period 2011-16 are plotted in the following chart.

Chart 2.1.1: Funds allotted and utilisation (₹ in crore)



(Source: Compiled by Audit from the records of the Department)

Audit observed that expenditure was less than the budgetary provision by ₹ 1,239.23 crore. The year-wise percentage of utilisation in ICDS (General) varied between 63 and 77 during 2011-16. In case of SNP, the same was between 80 and 90 *per cent* during 2014-16. The reasons for short utilisation of funds were improper estimates of beneficiaries, non-filling up of posts, non-consideration of unspent balances of previous years lying with field functionaries, *etc*.

The Department attributed (October 2016) lower expenditure to inadequate receipt of Central assistance, less number of beneficiaries actually covered than the target and vacancies in the post of ICDS functionaries. The reply was not tenable as short utilisation was mainly due to preparation of improper estimate of beneficiaries and non-filling up of the posts by the Department.

3 ICDS (General): ₹ 3,420.74 crore and SNP: ₹ 3,569.48 crore
4 ICDS (General): ₹ 2,451.92 crore and SNP: ₹ 3,299.07 crore

2.1.6.1 Preparation of budget without considering unspent funds

Rule 46 of the Orissa Budget Manual provides that budget of the State should be based on the departmental estimates which may be neither inflated nor under-pitched, but as accurate as possible.

Audit observed that the Department made budget provision based on the number of AWCs and the number of beneficiaries multiplied by prescribed cost norms. However, unspent balances lying with the DSWOs/ CDPOs were not considered. As a result, in seven out of eight sampled districts, ₹ 102.77 crore[5] was lying with the DSWOs as of March 2016. This was also indicative of improper monitoring of the utilisation of funds by the DSWOs/ CDPOs.

The Department stated (October 2016) that steps were being taken for utilisation of funds lying with the DSWOs/ CDPOs, after reconciliation of accounts.

2.1.6.2 Inflated Statement of Expenditure/ Utilisation Certificates

As per GoI instruction, the State Government is required to submit quarterly SOE and UC against grants received from GoI.

Audit observed that the Department had submitted UCs for ₹ 3,649 crore[6] during 2011-16 on the basis of treasury drawals. However, in the seven sampled districts, though an amount of ₹ 102.77 crore remained unutilised as of March 2016, the same had been included in the UCs as actual expenditure. Thus, the UCs submitted by the Department were inflated and were not based on actual expenditure.

The Department stated (October 2016) that figures available in the Integrated Odisha Treasury Management System had been taken for submission of SOE/ UCs, as it was not possible to collect UCs from AWC level to district level. The fact, however, remained that UCs were not based on the actual expenditure.

2.1.6.3 Non-provision of funds for medicine kits

GoI had emphasised time and again for providing medicine kits to each AWC/ mini AWC every year as it was an imperative component in delivery of services under ICDS scheme. Based on the number of AWC/ mini AWCs in the State, an amount of ₹ 30.35[7] crore was required to be provided to the AWCs during 2011-16 for supply of medicine kits.

Audit observed that no funds were provided for supply of medicine kits to the AWCs/ mini AWCs. As a result, the State had to forgo Central assistance of ₹ 25.33 crore (90 *per cent* for 2014-15 and 60 *per cent* for 2015-16). Besides, the intended medical care to the beneficiaries could not also be provided, as discussed in ***Paragraph 2.1.9***.

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5 Mayurbhanj : ₹ 7.78 crore (ICDS) + ₹ 16.37 crore (SNP); Kandhamal: ₹ 8.08 crore (ICDS) + ₹ 12.09 crore (SNP); Keonjhar: ₹ 5.62 crore (ICDS) + ₹ 1 crore (SNP); Nabarangpur: ₹ 12.10 crore (ICDS) + ₹ 16.04 crore (SNP); Dhenkanal: ₹ 1.29 crore (ICDS); Cuttack: ₹ 20.10 crore (ICDS); Puri: ₹ 2.30 crore (ICDS)

6 ICDS (General) : ₹ 2,049 crore + SNP: ₹ 1,600 crore

7 2011-12: ₹ 3.89 crore, 2012-13: ₹ 6.60 crore, 2013-14: ₹ 6.62 crore, 2014-15: ₹ 6.62 crore, 2015-16: ₹ 6.62 crore (Cost norm: ₹ 600 per AWC and ₹ 300 per mini AWC up to 2011-12 and thereafter revised to ₹ 1,000 and ₹ 500 respectively)

The Department stated (October 2016) that medicine kits could not be procured due to inadequate release of Central assistance. However, due to non-supply of medicine kits, the State Government failed to submit SOE to GoI for release of funds.

2.1.6.4 Short provision of funds for PSE Kits

As per the guidelines, pre-school education (PSE) kits were to be supplied to each AWC every year for creating a joyful learning atmosphere.

Audit observed that the State Government had not released any funds to the districts for providing PSE during 2011-16 (except 2014-15). Non-provision of funds deprived the children enrolled in AWCs of PSE kits. However, against requirement of ₹ 85.86 crore[8], the State Government released only ₹ 16.55 crore during 2014-15. Thus, due to non-provision of funds, the State Government not only failed to supply PSE kits to the beneficiaries, but also lost Central assistance of ₹ 56.42 crore (90 *per cent* for 2014-15 and 60 *per cent* for 2015-16) on this account.

The Department stated (October 2016) that PSE Kits could not be provided in other years (except 2014-15) due to inadequate receipt of Central assistance. However, the State Government failed to submit SOE to GoI for release of funds as no funds were provided and utilised for PSE kits during 2011-14 and 2015-16.

2.1.6.5 Poor administration of flexi funds

Under ICDS scheme, flexi funds at the rate of ₹ 1,000 per annum were provided to each AWC to meet operational exigencies like, transportation of beneficiaries requiring urgent medical care, purchase of utensils, unforeseen referral services, emergency services, *etc*. The AWW was to maintain a year-wise account and vouchers, which were to be verified by the CDPO concerned.

The Department had sanctioned ₹ 22.13 crore (GoI: ₹ 17.78 crore + GoO: ₹ 4.35 crore) during the period 2011-16 in favour of 338 CDPOs in the State.

On examination of records, Audit observed the following:

- The Department did not provide funds to AWCs for the year 2011-12 and 2013-14. Due to non-provision of funds, the State could not avail Central assistance of ₹ 12.63 crore.
- Out of 110 sampled AWCs, 90 AWCs had not maintained accounts of receipt of flexi funds and vouchers in support of expenditure, were also not available. Further, the CDPOs did not have information on utilisation of flexi funds by the AWCs.
- An amount of ₹ 2.81 lakh sanctioned (January 2016) by the Department was drawn by the CDPO, Joda (T) on 27 March 2016. The amount was not distributed to the AWCs as of August 2016, without any recorded reason.

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[8] Cost norm: ₹ 1,000 per AWC and ₹ 500 per mini AWC up to 2011-12 and thereafter revised to ₹ 3,000 and ₹ 1,500 respectively

The Department stated (October 2016) that the DSWOs/ CDPOs would be instructed to maintain accounts of flexi funds.

2.1.6.6 Non-reconciliation of bank accounts

While sanctioning funds, GoI stipulated maintenance of separate accounts for funds sanctioned under different components of ICDS scheme and furnishing information on actual expenditure. As per the guidelines issued by the Department, balances lying in the cash books should be reconciled with the bank pass books every fortnight. Audit observed that four[9] out of eight sampled DSWOs had not maintained bank accounts and cash books separately for ICDS (General) and SNP. Similarly, none of the 22 sampled ICDS Projects had maintained separate bank accounts and cash books. Further, the sampled DSWOs and ICDS Projects had not reconciled bank balance as per cash book with the balance as per bank pass book, during 2011-16.

Audit compared the aggregate of bank balances as per cash books with actual balances as per bank pass books as on 31 March 2016 in sampled districts and found a difference of ₹ 30.94 crore. In absence of scheme-wise bank accounts and cash books, the reasons for the difference and correctness of transactions recorded in the cash books could not be ascertained/ vouchsafed in Audit.

The Department stated (October 2016) that reconciliations between cash book balance and bank balance of the DSWOs and CDPOs were in progress.

Programme implementation

2.1.7 Supplementary Nutrition Programme

Supplementary Nutrition Programme (SNP) is one of the crucial components of ICDS Scheme. The objective of SNP is to bridge the protein-energy gap between the recommended dietary allowance and average dietary intake of children, pregnant women and lactating mothers. Every beneficiary under the programme is to be provided supplementary nutrition for 300 days in a year. Audit observed the following deficiencies in implementation of SNP.

2.1.7.1 Shortfall in coverage of beneficiaries

As per the guidelines, all children in the age group of six months to six years of age, pregnant women and lactating mothers are to be provided Supplementary Nutrition (SN). The year-wise child population, children considered eligible for SN, enrolled in AWCs and provided with SN during 2011-16, are detailed in the table below:

Table 2.1.1: Total child population and those provided with SN during 2011-16

(Figures are in numbers)

Year	Total child population	Children considered eligible for SN	Children enrolled in AWCs	Children provided with SN	Children deprived of SN
2011-12	4056966	3952371	3676781	3367805	689161
2012-13	4061759	3935069	3662945	3554618	507141
2013-14	4041243	3910216	3685351	3609252	431991
2014-15	4037212	3872777	3631605	3544252	492960
2015-16	3978429	3838625	3613311	3480984	497445

(Source: Compiled by Audit from the data furnished by the Department)

9 Bargarh, Cuttack, Dhenkanal and Puri

Audit observed that:

- As of March 2016, out of the 39.78 lakh total child population, only 38.39 lakh were considered eligible, leaving 1.39 lakh children uncovered under the scheme. Further, out of 38.39 lakh children considered eligible, 34.81 lakh (91 *per cent*) were provided SN under the scheme. Thus, almost 3.58 lakh (nine *per cent*) beneficiaries in the State were not provided SN, even after being considered eligible. Similarly, in five[10] test-checked districts, the percentage of the population benefitted under SNP was 91 to 96, whereas this was 82 to 88 in three[11] test-checked districts.
- Against the 76.47 lakh children attending pre-school education in AWCs, 80.49 lakh children were given SN *i.e.*, 4.02 lakh children were provided with SN despite not attending pre-school education. However, there was no reason on record for providing SN to these 4.02 lakh children. Though the DSWOs of sampled districts had reported that 95 *per cent* of children had attended PSE during 2011-16, only 66 *per cent* of the enrolled children were found attending AWCs on the day of visit made by Audit during April-August 2016. This indicated that the number of children stated to have been provided with SN in the State during 2011-16 was inflated by 4.02 lakh, for whom, the AWCs reported to have utilised ₹ 55.26 crore towards SN.
- Similarly, out of 40.51 lakh pregnant women and nursing mothers in the State, 40.07 lakh were considered eligible for SN and the remaining 0.44 lakh eligible beneficiaries were not considered without any recorded reason. However, out of 40.07 lakh eligible beneficiaries, only 38.15 lakh (95 *per cent*) were provided with SN.

The Department stated (October 2016) that the difference between the total population of beneficiaries and the beneficiaries considered eligible was being analysed. It was further added that the number of beneficiaries receiving SN exceeded PSE attendance as children in some areas attended AWCs for hot cooked meal but did not attend PSE. The fact, however, remained that there was no recorded evidence of the number of children taking SN without attending PSE.

2.1.7.2 Supply of Take Home Ration

Food stuff like *chhatua*[12], eggs and *rasi ladu*[13] were supplied under SNP in shape of Take Home Ration (THR) to children aged six months to three years, severely malnourished children (three to six years), pregnant women and lactating mothers. While *chhatua* and *rasi ladu* were procured from Self Help Groups (SHG), eggs were procured from market by AWWs. For preparation of *chhatua,* the Department supplied wheat and SHGs procured the other ingredients. Audit observed the following deficiencies in administration of THR.

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[10] Puri (91), Bargarh (92), Dhenkanal (92), Keonjhar (95) and Kandhamal (96)

[11] Mayurbhanj (82), Cuttack (88) and Nabarangpur (88)

[12] It is mixture of wheat, bengal gram, ground nut and sugar

[13] It is a mix of til seed and jaggery

2.1.7.3 Selection of SHGs

As per the guidelines issued (June 2013) by the Department, SHGs, having experience in preparation of *chhatua* and having required infrastructure[14], were to be selected on approval by the Collector. For each Project, only one/ two SHGs were to be engaged who would execute an annual agreement with the concerned CDPO. The agreement was to be renewed every year subject to satisfactory performance of SHG. Audit observed the following:

- In three sampled districts, CDPOs of nine ICDS Projects[15] engaged 20 SHGs during 2013-16 without obtaining approval of the concerned Collectors. This included three sampled projects of Keonjhar district, where SHGs were engaged during 2011-16 without considering their eligibility in terms of their experience and availability of infrastructure. In 25 ICDS Projects of five districts[16], three to four SHGs were engaged against the provision of one or two SHGs; the reasons for the same were not on record.
- In two Projects[17], agreements made for 2013-14 were not renewed in subsequent years. In ICDS Project, Joda (T), agreement with the SHG was not renewed after its expiry on 6 May 2016. The SHG continued to supply *chhatua* without any agreement.

Thus, selection of SHGs for supply of THR was not transparent.

The Department stated (October 2016) that higher number of SHGs had been selected due to geographical barriers or less capacity of SHGs and the Collectors would be instructed to adhere to the guidelines in selection of SHGs.

2.1.7.4 Improper fixation of price of food stuff

Consequent upon revision of cost norm under SNP by the GoI, the Department had instructed all the Collectors to revise the cost of THR from July 2013. The Collectors/ DSWOs of three[18] sampled districts did not revise the cost at district level. The DSWO, Keonjhar, however, revised the cost at district level only in September 2015. Audit observed the following:

- The DSWOs/ CDPOs deducted cost of wheat, egg and *rasi ladu* from the cost norm fixed by the Department and paid the balance amount to the SHGs towards cost of *chhatua*. As different CDPOs adopted different cost for eggs and *rasi ladu*, the cost of *chhatua* varied[19] (per kg) among different ICDS Projects. As such, no uniform rate could be maintained in a district.

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[14] Equipment for drying, grinding, packaging, *etc*.

[15] Bargarh: Jharbandh, Sohela, Bheden; Cuttack: Mahanga, Baramba, Dampada; Keonjhar: Anandpur, Joda (T), Jhumpura

[16] Mayurbhanj: 11 Projects; Keonjhar: 4 Projects; Bargarh: 3 Projects; Cuttack: 3 Projects; Dhenkanal: 4 Projects

[17] Kuliana (Mayurbhanj) and Raikia (Kandhamal)

[18] Mayurbhanj, Keonjhar and Bargarh

[19] For pregnant and lactating women: ₹ 20.45 to ₹ 27.80; for Normal children: ₹ 21.12 to ₹ 28.50; for Severely malnourished children (6 months-6 years): ₹ 22.28 to ₹ 30.25

- While apportioning cost of THR among various components, four[20] CDPOs had considered ₹ 4 as cost per egg without any basis. In 20 sampled AWCs, beneficiaries were given six eggs per month, instead of eight required as per guidelines, on the ground of higher cost of eggs. As a result, the protein-energy content in daily food supplement provided to the beneficiaries fell short by 6.91 K cal and 0.53 gram protein over the prescribed norm.
- The proportion of ingredients[21] in one kg of *chhatua* supplied to the normal children and severely malnourished children was same. Hence, the cost of a kilogram of *chhatua* supplied to these children would be same. However, payments were made to SHGs by 16 sampled ICDS Projects at different rates (per kg *chhatua*) ranging from ₹ 21.12 to ₹ 28.50 for normal and from ₹ 22.28 to ₹ 30.25 for severely malnourished children. Due to adoption of different costs, the SHGs were extended financial benefit of ₹ 7.05 lakh in eight[22] sampled Projects.
- In nine ICDS Projects of Bargarh district, egg was not distributed to the beneficiaries during August 2013 to December 2014 due to high cost of eggs in the market as reported by the District Collector to the Director, Social Welfare.
- During July 2013 to March 2016, *rasi ladu* was not supplied to severely malnourished children of 17 ICDS Projects for periods ranging from 3 to 33 months.

The Department stated (October 2016) that less number of eggs had been supplied as AWCs had to adjust the cost within the funds allocated as per norms. As regards the difference in rates for same quality of *chhatua* and non-supply of *rasi ladu*/ eggs, the Department assured that the matter would be enquired into. The fact, however, remained that the beneficiaries had not been supplied food supplement with the required amount of protein/ energy content as per norm.

2.1.7.5 Quality testing of Chhatua

THR (*chhatua*) samples are to be sent to laboratory for testing to ensure that the food stuff is free from any contamination and adulterants. The Department had also issued (August 2013) instructions to the Collectors for collection of samples every month from all the SHGs and send the same to the State Public Health Laboratory (SPHL) for quality testing. The DSWOs are required to submit reports on regular collection of samples from the SHGs and despatch the same to SPHL and obtain results. In case of adverse test result, the whole lot is to be seized and rejected.

Audit observed the following:

- Samples were not collected every month from 18 SHGs of nine[23]

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[20] Anandpur, Jhumpura, Joda (T) and Kusumi

[21] Wheat: 625 gm, Bengal gram: 125 gm, Ground nut: 94 gm and Sugar: 156 gm

[22] Kusumi, Bangiriposi, GB Nagar, Kuliana, Jashipur, Jhumpura, Anandpur and Joda (T)

[23] GB Nagar, Kuliana, Anandpur, Jhumpura, Joda (T), Parjang, Jharbandh, Bheden and Sohela

sampled Projects during 2011-16. Four[24] Projects collected samples from five SHGs regularly only during 2015-16. The remaining nine Projects sent samples to the SPHL regularly for quality testing. The DSWOs also did not maintain records and monitor drawal of samples from each SHG every month.

- There was delay, ranging from 27 days to 7 months, in receipt of the test reports from SPHL. Due to belated receipt of test reports, 11,801.82 quintals of *chhatua* valued at ₹ 3.19 crore could not be seized/ rejected, despite 91 samples being tested as adulterated/ sub-standard/ unsafe in 14 ICDS Projects. While eight CDPOs[25] issued show cause notices to the concerned SHGs for supply of bad quality THR, the other six CDPOs[26] had not taken any action on the adverse test reports till the date of Audit. As *chhatua* was supplied fortnightly, by the time the test reports were received, *chhatua* supplied to the beneficiaries were already consumed, leaving no scope for the authorities to seize and reject the entire lot, as required under the scheme guidelines.
- In the State, out of 7,929 samples of *chhatua* tested during August 2014 to May 2016 by the SPHL, 935 (12 *per cent*) samples were found sub-standard and unsafe.
- CDPOs/ Supervisors were to visit the SHGs two to three times at the time of preparation of *chhatua*. Records of the sampled ICDS Projects and SHGs (visitors' book) showed that Supervisors/ CDPOs of eight ICDS Projects[27] had not visited the SHGs regularly at the time of preparation of *chhatua*, even though samples were found unsatisfactory as per the test report of SPHL.

Thus, action taken by the Department and district authorities to ensure quality and nutritional value of THR supplied to beneficiaries was not adequate.

While accepting the Audit observation, the Department stated (October 2016) that quality testing of *chhatua* was an area of concern and they were taking steps to strengthen the mechanism of quality testing of THR.

2.1.7.6 Deficient management of wheat and rice under SNP

Under SNP, wheat and rice were lifted from the Food Corporation of India (FCI) at subsidised rates and supplied to the SHGs and AWCs through transport agents for supply of THR and hot cooked meal[28]. During 2011-16, 2,12,991 MTs of rice and 4,62,806.12 MTs of wheat were allocated to the State for utilisation under SNP. Out of these, 1,90,242.73 MTs of rice and 4,30,130.27 MTs of wheat were lifted, and 22,748.27 MTs of rice and

[24] Chandahandi, Kosagumuda, Phulbani and Raikia

[25] Anandpur, Bangiriposi, GB Nagar, Jashipur, Kuliana, Kosagumuda, Mahanga and Raikia

[26] Baramba, Bhuban, Jhumpura, Joda (T), Kusumi and Sohela

[27] Mayurbhanj: Kuliana; Keonjhar: Anandpur, Jhumpura, Joda (T); Cuttack: Mahanga, Baramba, Dampada; Bargarh: Sohela

[28] Hot cooked meal is a component of SNP and provided to the children (3 to 6 years) who come to AWCs

32,675.85 MTs of wheat valued at ₹ 26.41 crore[29] were not lifted as detailed in the ***Appendix 2.1.1.***

Audit observed the following:

- ***Interruption in feeding programme***: Wheat was supplied intermittently with gaps ranging from three to four months and rice was supplied in intervals up to seven months. Due to non-availability of wheat, there was short supply of 4,049 quintals of *chhatua* for 20 months[30] in four ICDS Projects (Joda (T), Jhumpura, Jharbandh and Phulbani). Further, serving of hot cooked meal was interrupted for periods ranging from 5 to 104 days in 189 AWCs of two test-checked ICDS Projects[31] due to irregular supply of rice. Thus, wheat and rice were not supplied to the SHGs/ AWCs on the basis of monthly requirement.

- ***Misappropriation of rice***: In Keonjhar district, 28,280 quintals of rice valued at ₹ 1.60 crore[32] were lifted by the transport agent for supply to AWCs during September 2014 to March 2016. Out of these, 16.50 quintals of rice were to be delivered to 12 AWCs under Joda (T) Project during September 2015. This was shown as delivered to the AWCs as per delivery challans submitted by the transport agent. However, as per the reports (Form-1) submitted by the AWWs to the CDPO, the above quantity of rice was not received by them. Neither the CDPO nor the DSWO maintained records relating to quantity of rice supplied to each AWC. Hot cooked meals were also not served in these AWCs for periods ranging from 30 to 104 days during August-November 2015 on the ground of non-availability of rice. Thus, there was misappropriation of 16.50 quintals of rice.

The Department stated (October 2016) that short-lifting was due to actual beneficiaries being less than the targeted. As regards misappropriation and interruption in feeding programme, the Department assured that the matter would be looked into.

2.1.8 Pre-school education

Pre-school Education (PSE) aims at development of school readiness and a positive attitude towards school education among children of the age group of three to six years through non-formal and joyful playing activities at AWCs. The objective of PSE is also to strengthen the goal of universalisation of primary education. Audit observed the following deficiencies in implementation of PSE programme.

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29 2,27,48,270 kg of rice @ ₹ 5.65 and 3,26,75,850 kg of wheat @ ₹ 4.15

30 Joda (T): July 2013, January-February 2014, May 2014, August 2014, November 2014, May- June and November 2015; Jhumpura: October-November 2013, May-June 2015 and March 2016; Jharbandh: August 2011, May-June 2012, January-February 2013 and September 2013

31 Joda (T): 170 AWCs and Chandahandi: 19 AWCs

32 28,280 quintals @ ₹ 565 per quintal

2.1.8.1 Shortfall in coverage of children

The year-wise child population in the age group of 3 to 6 years, children considered eligible, enrolled and attended PSE during 2011-16 is given in ***Appendix 2.1.2***. The shortfall in coverage of beneficiaries under PSE ranged between 6 and 10 *per cent* in the State, whereas it was five *per cent* in eight sampled districts during 2011-16.

The Department stated (October 2016) that some children did not come to AWCs as they went to the neighbouring Shishu Mandirs and English Medium Schools, due to which there was shortfall in coverage.

2.1.8.2 Supply of uniform to pre-school children

The Department had decided (April 2012) to provide uniform at a cost of ₹ 100 per child, to all children enrolled in PSE to encourage their enrolment and retention. During 2011-16, the Department sanctioned ₹ 70.43 crore for supply of uniform and no funds were sanctioned during 2012-13. Audit observed that:

- During 2011-16 (except 2012-13), the number of children enrolled in PSE was 66.15 lakh. The Department sanctioned ₹ 70.43 crore for supply of uniform to 70.43 lakh children. This resulted in excess sanction of ₹ 4.28 crore for 4.28 lakh children. The reason for excess sanction of funds was not on record. Audit found that ₹ 2.09 crore had been lying unutilised with the sampled DSWOs as of March 2016.
- DSWOs of test-checked districts released funds to CDPOs with delays ranging from 20 days to 6 months from the date of sanction. As a result, the children of the respective academic years could not get school uniforms. In 110 test-checked AWCs, 1,215 (69 *per cent*) out of 1,770 children attending PSE were found to be without uniform. Thus, due to delayed release of funds, supply of uniform to all the children enrolled in PSE could not be ensured.

The Department stated (October 2016) that the DSWOs would be asked to refund the unspent amount.

2.1.8.3 Short provision for PSE kits/ Nua Arunima work books

GoI emphasised providing PSE kits to AWCs every year which included flash cards for story-telling, picture books of animals, building blocks, stuffed toys, dolls, *etc*. The Department had decided (2011-12) to supply *Nua Arunima* work books[33] to pre-school children as a part of PSE kits.

Audit observed that:

- PSE kits were supplied only in 2014-15. In 110 test-checked AWCs, Audit found that available PSE materials were not adequate and some of these were also in damaged condition. Due to non-availability of PSE kits, the children could not get a child friendly and joyful learning atmosphere in these AWCs.

[33] Children aged 3 to 4 years: Work book, Part-I and Children aged 4 to 6 years: Work book, Part-II

- The Department sanctioned ₹ 3.22 crore to all 30 districts in 2013-14 for printing and supply of work books to AWCs. However, the Department did not provide funds for work books for 15.36 lakh children who attended PSE in 2014-15. For 2015-16, an amount of ₹ 1.27 crore was provided to only 12 districts, which covered 7.18 lakh out of 15.68 lakh children, thereby depriving 8.50 lakh children of work books.
- Out of 26,024 work books received by two sampled CDPOs (Joda (T) and Nimapara) during 2013-16, the CDPOs distributed 12,008 work books[34] to the AWCs. The remaining 14,016 work books[35] were lying with the CDPOs, though 18,417 pre-school children were attending AWCs.

Thus, due to insufficient provision of funds coupled with non-distribution of available work books, the objective of creating joyful learning environment with pre-reading/ writing skills of children remained largely unfulfilled.

The Department stated (October 2016) that work books could not be supplied due to short receipt of Central assistance for PSE kits, and reasons for non-distribution of work books would be ascertained from the concerned DSWOs.

2.1.9 Health check-up and referral services

Health check-up includes ante-natal care of expectant mothers, post-natal care of nursing mothers with new born and children below six years of age. High risk mothers with bad obstetrical history and other diseases were to be referred to appropriate health care institutions for special care. Audit observed the following deficiencies:

- ***Shortfall in health check-up***: Health check-up was provided to 30 *per cent* of the eligible children, 56 *per cent* of the pregnant women and 50 *per cent* of the nursing mothers in the State during 2011-16, as detailed in ***Appendix 2.1.3***. Thus, health check-up of children was seriously deficient and that of pregnant women and nursing mothers was significantly low. In the eight sampled districts, the shortfall was 65 *per cent* for children, 36 *per cent* for pregnant women and 38 *per cent* for lactating mothers during 2011-16. This indicated that health check-up service provided to the beneficiaries was not adequate, even though the State remained higher in MMR[36] (230) and IMR[37] (56) than the national average (167 and 42 respectively) during 2012-13.
- ***Non-supply of medicine kits***: ICDS guidelines envisaged that every AWC should be equipped with medicine kits for treatment of diarrhoea, de-worming, skin diseases, *etc*. The Department did not make any provision for supply of medicine kits, as discussed in ***Paragraph 2.1.6.3.*** In the absence of medicine kits, the AWWs had to approach the Accredited Social Health Activist (ASHA) workers/

[34] Joda (T): 8,946 out of 17,424 books (8,874 children); Nimapara: 3,062 out of 8,600 books (9,543 children)

[35] Joda (T): 8,478 books during 2015-16; Nimapara: 5,538 books during 2013-14

[36] Maternal Mortality Rate per 1,00,000

[37] Infant Mortality Rate per 1,000 live birth

health centres at the time of requirement, as was seen in 110 sampled AWCs.

2.1.9.1 Shortfall in referral services

As per the guidelines, children below age of three years are to be weighed once in a month and children aged three to six years are to be weighed in a quarter. This helps in detecting growth faltering and assessing nutritional status of children and grading them under normal, moderate or severely malnourished categories. Severely malnourished children are to be given special supplementary feeding and referred to health centres as and when required.

Audit observed that out of the 223.05 lakh children in the State, 4.21 lakh children were identified as severely malnourished during 2011-16 and they were to be referred to appropriate hospitals for health care. The year-wise position of referral cases is given in ***Appendix 2.1.4.***

Audit further observed that out of the 4.21 lakh severely malnourished children in the State during 2011-16, only 1.96 lakh (46 *per cent*) children were referred to hospitals for treatment. The year-wise shortfall in referral cases ranged between 21 (2015-16) and 73 *per cent* (2011-12). In four[38] sampled districts, the shortfall in referral cases was 67 *per cent*. The data relating to other four districts were not made available to Audit.

Thus, preliminary health services rendered through ICDS scheme were found to be deficient.

2.1.10 Nutrition and Health Education

Nutrition and Health Education is an important intervention under ICDS Scheme which forms part of behavioural change communication (BCC) strategy for women, especially in the age group of 15 to 45 years, so that they can look after their own health, nutrition and development needs as well as that of their children and families.

2.1.10.1 Shortfall in organising Village Health and Nutrition Days

Village Health and Nutrition Days (VHND) were to be observed every month at AWCs by organising a meeting of women including pregnant women and nursing mothers to educate them about health and nutrition.

Audit observed that against the requirement of holding 13.75 lakh meetings during 2011-16 in AWCs of the eight sampled districts, only 9.33 lakh (68 *per cent*) meetings were conducted. As VHND is a platform to educate women about health and nutrition, to conduct health check-up of beneficiaries, *etc.*, shortfall in holding meetings hampered delivery of health services. The AWWs attributed the shortfall in holding the meetings to inadequate infrastructure, absence of Auxillary Nurse Midwife (ANM), *etc*. Thus, health and nutrition education programme was not adequate.

[38] Dhenkanal, Mayurbhanj, Puri and Nabarangpur

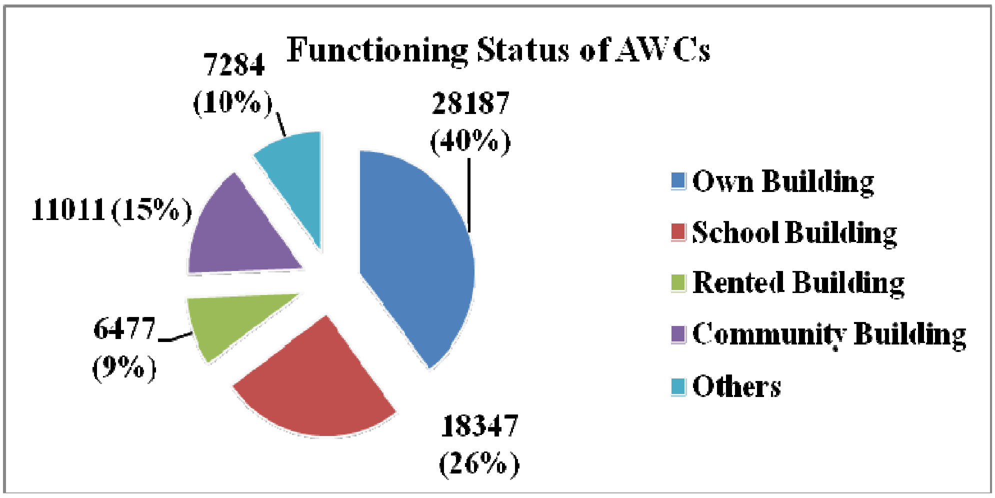
2.1.11 Infrastructure Development

AWCs are the focal points for delivery of various services under ICDS. GoI had instructed (March 2011) that an AWC must have separate sitting room for children/ women, kitchen, store room for storing food items, child friendly toilets, drinking water facility and space for playing of children.

2.1.11.1 Availability of AWC buildings

Audit observed that against 71,306 AWCs in the State as of March 2016, only 28,187 (40 *per cent*) were functioning in own buildings, as depicted in the pie chart given below:

Chart 2.1.2: Status of AWC building in the State



(Source: Compiled by Audit from the records of the Department)

In eight test-checked districts, out of 23,086 AWCs, only 10,578 (46 *per cent*) had their own buildings as of March 2016. The remaining AWCs were functioning in school buildings (4,578), community centres (3,489), rented houses (1,779) and in other places (2,662) like AWW/ AWH's houses, school verandas, open spaces, *etc*.

Out of 110 test-checked AWCs, while 59 AWCs (54 *per cent*) were operating from own buildings, 33 were running in school/ community premises. Further, four AWCs were running from rented houses, nine in AWW/ AWH's houses, three in verandas and two in temporary sheds/ open space. Four AWCs were functioning in one room of a school. Thus, 60 *per cent* of the AWCs did not have dedicated ICDS buildings for effective delivery of services to the beneficiaries.

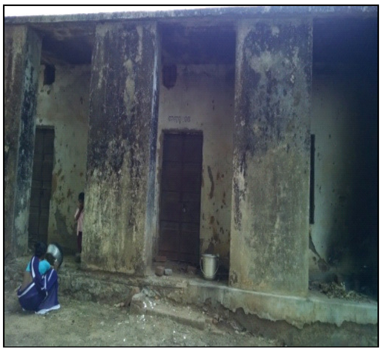
Tamarabadi AWC centre in Kandhamal district functioning in open space

The Department stated (October 2016) that steps were being taken for construction of all AWC buildings by 2018-19.

2.1.11.2 Adequacy of infrastructure in AWCs

Audit observed the following deficiencies in infrastructure at AWCs:

- 202 AWCs in Phulbani district were functioning in open space.
- Toilet facility was not available in 53,851 AWCs (76 *per cent*) in the State. Out of 17,455 available toilets, 4,205 (24 *per cent*) were in damaged/ dysfunctional condition. In test-checked districts, out of the 23,086 AWCs, 15,760 AWCs (68 *per cent*) had no toilet facility.
- Permanent kitchen was not available in 46,486 AWCs (65 *per cent*) in the State. In sampled districts, kitchen facilities were not available in 13,588 (59 *per cent*) AWCs.
- Though toilet and kitchen facilities were not available in 562 and 82 AWCs respectively, in Nabarangapur district, ₹ 1.11 crore, sanctioned (December 2013) for construction of toilets and kitchens, was utilised for repair and maintenance of AWC buildings. The DSWO, Nabarangapur had not supplied almirahs to 1,180 AWCs, despite provision of ₹ 59 lakh during 2014-15.
- On joint inspection of 110 AWCs, it was seen that separate kitchen and store-room was not available in 58 and 61 AWCs respectively. In absence of separate kitchen, hot cooked meal was prepared in open space, veranda, *etc*.



Hot Cooked meal being prepared in school veranda of Tikarpada AWC, Mayurbhanj

Thus, infrastructure facilities at AWCs were not adequate even after four decades of implementation of the scheme.

The Department stated (October 2016) that all the Collectors had been requested to take up construction of toilets in all the AWCs and construction of kitchens would be taken up in a phased manner.

2.1.11.3 Physical condition of AWCs

The Department had no data on availability of physical status of the AWCs. However, in the eight districts test-checked, out of the 23,086 AWCs, 20,847 were functioning in *pucca*/ semi *pucca* houses, 2,037 in *kutcha* houses and 202 in open space.

Mini AWC at Rathasole, Kuliana, Mayurbhanj

In test-checked 110 AWCs, 96 AWCs were functioning in *pucca* houses, 11 in semi *pucca* houses, one *in kutcha* house. One centre was found functioning in open place and one mini AWC (Rathasole under Kuliana ICDS project in Mayurbhanj district) was functioning under a temporary shed without any wall protection.

The Department stated (October 2016) that construction of all AWC buildings would be done by 2018-19.

2.1.11.4 Slow progress in construction of AWCs

The Department had sanctioned ₹ 1,234.20 crore for construction of 26,690 AWC buildings during 2010-16 under various schemes, as detailed in ***Appendix 2.1.5***. The Block Development Officers concerned were responsible for construction of buildings. Audit observed that:

- Only 14,059 (53 *per cent*) buildings were completed as of June 2016 and 12,631 buildings (47 *per cent*) were lying incomplete even after lapse of one to five years from the date of sanction.
- Under Centrally Sponsored Plan, an amount of ₹ 250.02 crore[39] was sanctioned for construction of 5,556 AWC buildings during 2013-14. GoI had released (October 2013) ₹ 93.76 crore (50 *per cent*). However, only 2,376 buildings (43 *per cent*) were completed as of March 2016, despite the entire quantum of funds having been deposited with the executing agencies. As the Department could not submit UCs for the first instalment, it failed to avail the balance amount of ₹ 93.76 crore, as of June 2016.

In 22 sampled ICDS Projects, it was found that:

- Only 1,947 out of 2,671 AWC buildings were completed, 579 buildings[40] remained incomplete, after incurring expenditure of ₹ 13.21 crore[41] and construction of 145 buildings had not been taken up, even though ₹ 23.99 crore was lying with the BDOs. The reasons for non-construction/ non-completion of AWCs were attributed mainly to land dispute, slow progress in construction by executing agencies, *etc.*
- DSWO, Bargarh did not draw ₹ 1.79 crore allotted (June 2013) by the Department for construction of 65 AWC buildings during 2013-14 and the same lapsed. The amount was not drawn due to negligence of the DSWO, as reported by the Collector, Bargarh.
- During 2011-15, funds were sanctioned twice for construction of 33 AWCs[42]. Out of these, funds were diverted in 24 cases for construction of other AWC buildings and in the remaining nine cases, funds were lying with the executing agencies. During 2011-15, DSWO, Nabarangpur released ₹ 5 lakh each in favour of BDOs, Umarkote and Kosagumuda for construction of two AWCs[43]. As no such AWCs were in existence, the funds were diverted in March 2015 for construction of two other AWCs. This is indicative of lack of coordination between the BDOs and the CDPOs.

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39 At the rate of ₹ 4.50 lakh per building to be shared at 75:25 by GoI and State Government

40 Prior to 2010-11: 23 buildings; 2011-12: 72 buildings; 2012-13: 49 buildings; 2013-14: 177 buildings; 2014-15: 64 buildings; 2015-16: 194 buildings

41 Related to 518 incomplete buildings, as no expenditure figure was made available to Audit for 61 incomplete AWCs under Kandhamal and Puri districts

42 Nabarangpur: 13, Kandhamal: 11, Keonjhar: 6 and Mayurbhanj: 3

43 Badabasini Harijansahi (Umerkote) and Adibasiguda (Kosagumuda)

- The Department did not prepare any action plan for completion of AWC buildings within a time limit. Even AWC-wise status of construction of buildings was not available to monitor the progress of construction works.

Thus, action taken for construction of AWC buildings was not adequate and effective, due to which 47 *per cent* of the sanctioned buildings remained incomplete.

The Department stated (October 2016) that the districts had been instructed to complete these AWC buildings.

2.1.11.5 Non-operationalisation of AWCs sanctioned under Anganwadi on Demand scheme

In response to the guidelines (May 2009) and requests (January 2010) of GoI, the Department had submitted (January 2012) a proposal for sanction of 3,859 AWCs under 'Anganwadi on Demand (AOD)' scheme. GoI returned the proposal as the same was not in conformity with the guidelines and the Department resubmitted a fresh proposal for sanction of 1,297 AWCs and 833 mini AWCs. Based on this, GoI sanctioned (November 2014) 1,081 AWCs and 200 mini AWCs. While communicating sanction of AWCs under AOD, GoI also conveyed its sanction for 51 Supervisors, 1,281 AWWs and 1,081 AWHs and asked the State Government to take immediate action for recruitment and training of the ICDS functionaries to ensure that all the sanctioned AWCs got operationalised at the earliest.

Audit observed that there was inordinate delay in submitting proposal for sanction of AWCs under AOD. The State could send requirement of AWCs in complete format only in November 2013, *i.e.,* after four years of issue of guidelines/ instructions by the GoI. Even after 18 months of sanction, the State had not finalised district-wise allocation of AWCs to make them functional (June 2016), even though the beneficiaries had to pass through hilly areas, forest and rivers and covering distances of one to five kms to visit the nearest AWCs.

Thus, the Department had failed in operationalising the sanctioned AWCs in time and, as a result, the children were denied of various services under ICDS scheme. Further, the State could not avail of Central assistance of ₹ 5.09 crore during 2015-16, due to non-operationalisation of AWCs.

The Department stated (October 2016) that 76 out of 1,281 AWCs/ mini AWCs had been operationalised and the matter was being pursued with the DSWOs for early operationalisation of the remaining AWCs/ mini AWCs.

2.1.12 Human resources and training

2.1.12.1 Staff availability

Scrutiny of records and data made available to Audit showed that there was shortfall in the strength of person-in-position *vis-à-vis* sanctioned strength in all cadres of key functionaries in the State during the period 2011-16, as detailed in ***Appendix 2.1.6***.

Audit observed that there were vacancies in critical posts like CDPOs and Supervisors, which were essential for effective implementation and monitoring of ICDS scheme. The deficiencies in implementation of programme due to vacant posts are discussed below:

- The vacancy in the cadre of CDPO ranged from 20 to 32 in the State during 2011-16. In test-checked districts, there were only two vacancies as of March 2016. In the absence of CDPOs, the local BDO/ Tahasildar remained in-charge of the CDPOs. However, the BDOs/ Tahasildars did not look after the work of the ICDS Project in addition to their regular work, which affected implementation of the programme.
- Vacancies in the cadre of Supervisors ranged from 756 (27 *per cent*) in 2011 to 858 (31 *per cent*) in 2016 in the State. In the sampled districts, 267 out of 899 posts (30 *per cent*) of Supervisors, were lying vacant. Though there were huge vacancies in these key posts since 2011-12, Government did not fill up these posts till date. The Finance Department concurred (June 2016) for filling up of 30 *per cent* of base level vacancies of ICDS Supervisors. This indicated that the remaining vacancies would continue as such. In the test-checked Projects, it was seen that the existing Supervisors were given additional charge of other sectors and thus they could not visit the required number of AWCs for providing guidance to AWWs/ AWHs/ beneficiaries.
- Against 284 sanctioned posts of Statistical Assistants (SAs) in the State, the vacancies ranged from 157 in 2011-12 to 179 (63 *per cent*) in 2015-16. In the absence of SAs, the Supervisors were entrusted with their work like preparation of various reports and returns, maintenance of accounts of stocks under SNP and other scheme activities. This affected their field visits and supervision of AWCs.
- AWWs and AWHs are the grass root functionaries at AWCs who are responsible for delivery of various services to the beneficiaries. The vacancies of AWWs ranged from 1,952 to 5,386 in the State during the period 2011-16. In the test-checked districts, 564 out of 23,230 AWCs, had no AWWs. In their absence, the AWWs of neighbouring centres had to look after the AWCs.

Thus, vacancies in various cadres continuously affected implementation of the scheme adversely.

The Department stated (October 2016) that vacant posts in CDPO cadre had been filled up and steps had been taken to fill up the vacancies in the cadre of Supervisors and Statistical Assistants.

2.1.12.2 Shortfall in training of ICDS functionaries

Training and capacity building is one of the crucial elements in the ICDS Scheme, as the achievement of the programme goals largely depends upon the effectiveness of the frontline workers in improving the services under the programme. Training of ICDS functionaries[44] is a continuous process and the functionaries are imparted three types of training, *i.e.,* (i) Job course/ Induction training, (ii) Orientation training and (iii) Refresher training. Trainings to the

[44] CDPOs, Supervisors, AWWs and AWHs

ICDS functionaries were imparted through Government-run institutions and Non-Government Organisations (NGOs).

During 2011-16, an expenditure of ₹ 33.61 crore was incurred for training. The year-wise number of functionaries targeted for training is indicated in ***Appendix 2.1.7***.

Audit, however, observed the following:

- As per the scheme guidelines, refresher training was to be imparted to the ICDS functionaries once in every two years. As such, 50 *per cent* of the available strength of ICDS functionaries are to be trained every year. Against this, only 43 *per cent* CDPOs, 15 *per cent* Supervisors and 20 *per cent* AWWs were targeted for refresher training during the period 2011-16. Thus, the target fixed for providing training was not commensurate with the requirement, as envisaged in the scheme guidelines.
- Against the target of 1,36,893 functionaries to be trained during 2011-16, only 1,19,515 person attended training programme with a shortfall of 17,378 person. The year-wise shortfall in achieving the target ranged between 5 and 21 *per cent* as detailed in ***Appendix 2.1.8***.
- In the State Training Task Force meeting held (11 April 2013) for devising State Training Action Plan for 2013-14, it was decided to have a detailed database of trained ICDS personnel. However, no such database was prepared by the Department to monitor training status of each ICDS functionary.

Thus, training to ICDS functionaries was not adequate to upgrade the skills of ICDS functionaries for effective implementation of the scheme.

The Department stated (October 2016) that CDPOs had been nominated for training organised by GoI and training for Supervisors/ AWWs had been conducted regularly as per annual training calendar. The fact, however, remained that targeted number of functionaries had not been trained.

2.1.13 Monitoring and Supervision

GoI had issued (March 2011) a guideline for setting up a five-tier monitoring and review mechanism from national level to AWC level with the objective of coordinating and converging with the line departments and also to monitor and review the progress of implementation of the Scheme. As per the guidelines, a State Level Monitoring and Review Committee (SLMRC) under the chairmanship of the Chief Secretary, District Level Monitoring and Review Committee (DLMRC) under the chairmanship of the Collector, Block Level Monitoring Committee (BLMC) under the Chairmanship of the Sub-Divisional Officer at Block/ Project level and Anganwadi Level Monitoring and Support Committee (ALMSC**)** were to be formed for monitoring/ review of the implementation of the ICDS scheme. In this connection, Audit observed the following:

- ***Shortfall in holding of SLMRC meetings*****:** The Department constituted SLMRC in August 2011 with the stipulation of holding a meeting at least once in every six months. The SLMRC met only three[45] times during 2011-16 against the requirement of nine meetings. In the meetings, though issues like prevention of malnutrition, convergence for nutrition, strengthening of AWCs and PSE were discussed, no discussions were held on low utilisation of funds, non-attendance of all enrolled children in PSE, non-supply of medicine kits, interruptions in feeding programme, vacancies in key posts, non-completion of AWC buildings, *etc*.

- ***Non-formation of DLMRC/ BLMC***: DLMRC was not constituted in six[46] sampled districts. Though, DLMRC was formed in two districts[47], only 10 meetings were held in Dhenkanal district and records relating to holding of meetings were not made available to Audit in Nabarangapur district. However, district level meetings under the chairmanship of the Collector and District Magistrate were held regularly to review the implementation of the various schemes including ICDS.

- BLMC at Block/ Project level was not formed in 16 out of 22 test-checked Projects. Though BLMCs were formed in six[48] Projects, only one meeting was held in four[49] ICDS Projects against the requirement of 20 meetings. Records relating to holding of BLMC meetings in Phulbani and Raikia Projects were not made available to Audit.

- ***Inadequate supervision by Supervisors***: In 22 sampled ICDS Projects, the Supervisors made 1.47 lakh visits against the requirement of 2.35 lakh visits during 2011-16 and the shortfall was 0.88 lakh visits. The shortfall in field visits ranged from 17 *per cent* in Jhumpura ICDS Project (Keonjhar district) to 80 *per cent* in Bheden ICDS Project (Bargarh district). Follow-up action by the CDPOs on the visit reports of the Supervisors was not taken.

- ***Improper maintenance of records***: Out of 110 sampled AWCs, visitor's books were not maintained in 24 AWCs, food stock register and cash book were not maintained in seven AWCs each.

Thus, due to non-formation of committees, issues like, shortfall in coverage of beneficiaries, delay in construction of AWC buildings, non-utilisation of funds, *etc.,* could not be addressed.

The Department stated (October 2016) that SLMRC meetings were not held due to some unavoidable reasons. However, implementation of ICDS Scheme was discussed in different forums like, Collectors' video conference, DSWOs' conference and specific information had been called for from the concerned test-checked districts.

45 April 2012, January 2013 and May 2015
46 Bargarh, Cuttack, Keonjhar, Mayurbhanj, Kandhamal and Puri
47 Dhenkanal, Nabarangpur
48 Anandapur, Raikia, Phulbani, Bhuban, Parjang and Dampada
49 Anandapur, Bhuban, Parjang, Dampada

2.1.14 Impact

Even after 40 years of implementation of the scheme, the State could not ensure 100 *per cent* coverage of the eligible beneficiaries. Only 40 *per cent* of the AWCs were having their dedicated ICDS buildings for delivery of various services to the beneficiaries. Though the IMR and MMR in the State were reduced from 62 and 277 in 2010-11 to 56 and 230 in 2012-13 (Annual Health Survey 2012-13) respectively, it remained higher than the national average of 42 and 167.

2.1.15 Conclusion

Expenditure under Integrated Child Development Services (ICDS) scheme was less than the budgetary provision during 2011-16. Funds were not provided for supply of medicine kits and pre-school education kits. Out of 38.39 lakh children considered eligible in the State, 3.58 lakh children (nine *per cent*) were not provided with Supplementary Nutrition. Quality ensuring mechanism for Take Home Ration was not adequate in the State. Stock management of wheat and rice supplied under the Supplementary Nutrition Programme was deficient. Seven *per cent* of the enrolled children did not attend pre-school education. There was shortfall in health check-up and referral services, even though the Infant Mortality Rate (IMR) and Maternal Mortality Rate (MMR) in the State remained more than the national average. The pace of construction of Anganwadi Centre (AWC) buildings was slow as only 53 *per cent* of the sanctioned AWC buildings could be constructed. The State did not operationalise 1,281 AWCs/ mini AWCs even after 18 months of sanction by Government of India. Key posts like Supervisors (31 *per cent*) and Statistical Assistants (63 *per cent*), essential for effective implementation and monitoring of ICDS scheme, were lying vacant. Monitoring and Supervision mechanism of the programme was not adequate.

2.1.16 Recommendations

- The Department may set up a mechanism to verify the actual number of children attending Anganwadi Centres and provide funds based on that.
- The Department may ascertain the reasons for shortfall and take steps to cover all the beneficiaries under Supplementary Nutrition Programme and Pre-school Education.
- The Department may place a proper mechanism to manage the stocks under Supplementary Nutrition Programme to avoid misappropriation of stock and interruption in feeding programme.
- Action plan may be prepared to complete the construction of all ongoing Anganwadi Centre buildings and to provide required infrastructure in all Anganwadi Centres.
- Effective steps may be taken to fill up all vacant posts and impart training to upgrade skills of Integrated Child Development Services functionaries for effective implementation of the scheme.

The above recommendations had been accepted (October 2016) by the Government.

APPENDICES

Appendix 2.1.1

(Refer Paragraph 2.1.7.6)

Statement showing allocation and lifting of wheat and rice under Supplementary Nutrition Programme

(Quantity in MTs)

Year	Rice				Wheat			
	Allocated	Lifted	Quantity utilised	Quantity not lifted	Allocated	Lifted	Utilised	Quantity not lifted
2011-12	46494.00	35622.43	35622.43	10871.57	89981.00	72087.58	72087.58	17893.42
2012-13	43379.00	38052.63	38052.63	5326.37	95964.12	89056.27	89056.27	6907.85
2013-14	43100.00	41113.34	41113.34	1986.66	94028.00	89389.79	89389.79	4638.21
2014-15	42142.00	39172.53	39172.53	2969.47	91763.00	89478.59	89478.59	2284.41
2015-16	37876.00	36281.80	36281.80	1594.20	91070.00	90118.04	90118.04	951.96
Total	**212991.00**	**190242.73**	**190242.73**	**22748.27**	**462806.12**	**430130.27**	**430130.27**	**32675.85**

(Source: Compiled by Audit from the records/ data furnished by the Department)

Appendix 2.1.2

(Refer Paragraph 2.1.8.1)

Statement showing details of children enrolled and covered under pre-school education

Year	Child population as per MPR	Children shown eligible	Children enrolled	Children attended	Shortfall	Percentage of shortfall
2011-12	2057921	1967308	1625630	1514062	111568	7
2012-13	2018007	1910728	1588449	1497715	90734	6
2013-14	2019242	1902434	1624362	1531740	92622	6
2014-15	2040532	1892741	1630310	1535827	94483	6
2015-16	2000075	1907413	1734516	1567575	166941	10
Total	**10135777**	**9580624**	**8203267**	**7646919**	**556348**	**7**

(Source: Compiled by Audit from the records/ data furnished by the W&CD department)

Appendix 2.1.3

(Refer Paragraph 2.1.9)

Statement showing details of beneficiaries provided health check-up services

Year	0 to 6 years children			Pregnant women			Lactating mothers		
	Total children	Health check-up done	Percentage	Total women	Health check-up done	Percentage	Total mothers	Health check-up done	Percentage
2011-12	4504293	1105606	25	395697	193414	49	444969	189173	43
2012-13	4488063	1221493	27	374087	203534	54	419045	203170	48
2013-14	4465407	1237261	28	398029	203946	51	426021	195253	46
2014-15	4455184	1518734	34	380943	234140	61	417259	235219	56
2015-16	4392393	1685449	38	384422	245337	64	410692	240802	59
Total	**22305340**	**6768543**	**30**	**1933178**	**1080371**	**56**	**2117986**	**1063617**	**50**

(Source: Compiled by Audit from the records/ data furnished by the W&CD department)

Appendix 2.1.4

(Refer Paragraph 2.1.9.1)

Statement showing details of referral cases during 2011-16

Year	Total number of children	Growth monitoring of children			Children referred	Shortfall	Percentage of shortfall
		Normal	Moderate	Severely malnourished			
2011-12	4504293	2474652	1428844	141905	38123	103782	73
2012-13	4488063	2750923	1129115	107909	49993	57916	54
2013-14	4465407	2879674	1025690	73348	41780	31568	43
2014-15	4455184	2948548	933827	55576	31865	23711	43
2015-16	4392393	2941570	784824	41979	33349	8630	21
Total	**22305340**	**13995367**	**5302300**	**420717**	**195110**	**225607**	**54**

(Source: Compiled by Audit from the records and data furnished by the W&CD Department)

Appendix 2.1.5

(Refer Paragraph 2.1.11.4)

Statement showing details of funds sanctioned by Women and Child Development Department for construction of AWCs during 2010-16

Sl. No.	Name of the Scheme	Year of sanction	No. of AWC buildings Sanctioned	Sanctioned cost (₹ in lakh)	No. of AWC buildings completed	No. of buildings not completed/ not-commenced	Percentage of incomplete/non-commencement of buildings
1	State Plan	2010-11	177	887.74	3349	1157	25.68
2	State Plan	2011-12	2000	10000.00			
3	State Plan	2012-13	2000	10000.00			
4	State Plan	2013-14	198	990.00			
5	State Plan	2013-14	131	655.00			
6	13^{th} FC	2011-12	8000	10000.00	6416	1584	19.80
7	13^{th} FC	2012-13		10000.00			
8	13^{th} FC	2013-14		10000.00			
9	13^{th} FC	2014-15		10000.00			
10	Nutritional Operation Plan (NOP)	2011-12	247	1235.00	600	394	39.64
11	NOP	2012-13	371	1855.00			
12	NOP	2013-14	376	1880.00			
13	MGNREGS (convergence)	2013-14	2184	6006.00	1318	6316	82.74
14	MGNREGS	2014-15	1368	3762.00			
15	MGNREGS	2015-16	4082	18369.00			
16	CSP	2013-14	5556	27780.00	2376	3180	57.24
	Total		**26690**	**123419.74**	**14059**	**12631**	**47.32**

(Source: Compiled by Audit from the records and data furnished by the W&CD Department)

Appendix 2.1.6

(Refer Paragraph 2.1.12.1)

Statement showing persons-in-position and sanctioned strength during 2011-16

Name of the post	Sanctioned strength	March 2012		March 2013		March 2014		March 2015		March 2016	
		Persons-in-position	Vacancy	Persons-in-position	Vacancy	Persons-in-position	Vacancy	Persons-in-position	Vacancy	Persons-in-position	Vacancy
CDPO	338	309	29	310	28	318	20	306	32	317	21
Supervisor	2808	2052	756	2051	757	1998	810	1976	832	1950	858
SA	284	127	157	115	169	115	169	106	178	105	179
AWW	71306	65920	5386	66816	4490	68400	2906	68954	2352	69354	1952
AWH	60918	57651	3267	58403	2515	59337	1581	59572	1346	59851	1067
Total	**135654**	**126059**	**9595**	**127695**	**7959**	**130168**	**5486**	**130914**	**4740**	**131577**	**4077**

(Source: Compiled by Audit from the records and data furnished by the W&CD Department)

Appendix 2.1.7
(*Refer Paragraph 2.1.12.2)*

Statement showing person-in-position and target fixed for training in refresher course during 2011-16

Year	CDPO		Supervisor		Anganwadi Worker	
	Persons-in-position	Target	Persons-in-position	Target	Persons-in-position	Target
2011-12	-	-	2052	200	65920	7200
2012-13	310	153	2051	200	66816	14960
2013-14	318	135	1998	275	68400	10560
2014-15	306	117	1976	175	68954	10560
2015-16	317	131	1950	700	69354	24698
Total	**1251**	**536**	**10027**	**1550**	**339444**	**67978**
Percentage	**43**		**15**		**20**	

(Source: Compiled by Audit from the records/ data furnished by the W&CD Department)

Appendix 2.1.8
(Refer Paragraph 2.1.12.2)
Statement showing shortfall in training of ICDS functionaries

Year	Targeted number of trainees	No. of persons trained	Shortfall	Percentage of shortfall
2011-12	20925	17623	3302	16
2012-13	28769	22619	6150	21
2013-14	25880	24660	1220	5
2014-15	24571	24476	95	-
2015-16	36748	30137	6611	18
Total	**136893**	**119515**	**17378**	**13**

(Source: Compiled by Audit from the records and data furnished by the W&CD Department)