

conducted as stated (November 2017). UT Government assured (December 2017) that internal audit would be conducted annually, in future.

2.4.9 Conclusion

The Board did not take enough steps to identify the eligible workers and to ensure that all eligible workers were registered as beneficiaries. The Board did not ensure that the cess amount was collected in respect of all activities as envisaged in the Act.

The activities of the Board were not commensurate with the objectives of its formation. Despite availability of funds, there were inadequate interventions to improve the status of workers. There were delays in release of educational assistance to the wards of registered beneficiaries. Pension scheme was not implemented for the beneficiaries who crossed the age of 60 years.

Full time employees were not appointed including Labour officer and Assistant Inspectors of Labour, which had a bearing on the efficient functioning of the Board. Monitoring was ineffective and there was no internal audit mechanism.

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

2.5 Audit of implementation of Integrated Child Development Services scheme in Union Territory of Puducherry

2.5.1 Introduction

Integrated Child Development Services (ICDS) scheme, a flagship programme of Government of India was launched in 1975 for providing a package of six services (Supplementary Nutrition Programme, Immunisation, Health check-up, Referral services, Pre-school non-formal education and Nutrition and Health education) to combat malnutrition, impaired development, morbidity and mortality in young children and inter related needs of pregnant women and lactating mothers. The scheme was reorganised to be implemented in Mission Mode during the 12th Five Year Plan period (2012-17).

The scheme aims at a holistic development of children in the age group 0-6 years and pregnant and lactating mothers. The services included Early Childhood Care Education and Development, Care and Nutrition counselling, Health services and Community mobilisation, Awareness, Advocacy and Information Education and Communication.

The Secretary to Government, Department of Women and Child Development (Department) was the administrative head for implementation of the scheme in Union Territory of Puducherry. The Director, ICDS was the implementing officer. The scheme was implemented by a Programme Officer and five Child Development Project Officers (CDPO). ICDS services were delivered through 855 Anganwadi centres (AWCs) functioning in the village/habitations at unit level. AWCs were run by Anganwadi workers (AWW) and Anganwadi Helpers (AWH), who were supervised by Supervisors at the next higher level.

The scheme implemented by the Department covered only supplementary nutrition programme and pre-school non-formal education and nutrition components of ICDS. The other components regarding immunisation and health check-up were dealt by the Health Department.

The Audit was conducted during April-July 2017, covering the period 2014-17 to assess whether the services were provided as per the scheme guidelines. Records in the offices of Secretary to Government, Department of Women and Child Development, Directorate of ICDS, Office of the Programme Officer and Five CDPOs were scrutinised. Out of 855 AWCs, 199³¹ were selected randomly for test check covering rural (90) and urban (109) centres. There were 6,395 children and 2,203 pregnant women and lactating mothers, who were enrolled as beneficiaries in the test-checked AWCs, as of June 2017.

An entry conference with the Secretary to Government, Department of Women and Child Development (WCD), Puducherry was held in April 2017 to discuss the audit objectives, audit criteria and methodology. An exit conference was held with the Secretary to Government, WCD in September 2017, wherein the audit results were discussed.

Audit findings

2.5.2 Perspective Plan not prepared

Government of India guidelines for implementation of the scheme required that States/UTs should prepare Perspective Plan for the plan period (2012-17). The main components of the Perspective Plan were project management and institutional development, capacity building, information education and communication, monitoring, evaluation and operations research, early childhood care education, quality assurance measures, infrastructure and capacity development.

We observed that the Department did not prepare the Perspective Plan for the period 2012-17 to address the problems/gaps faced, activities planned to overcome gaps, implementation and supervision arrangements on the above

³¹ Puducherry – 137; Karaikal – 40; Mahe – 13; Yanam – 9.

components, but prepared only Annual Programme Implementation Plan (APIP) during 2014-17.

In respect of construction of own buildings for AWCs under infrastructure, requirements were not assessed and projected. As a result, out of 855 AWCs functioning in UT of Puducherry in 2016-17, 445 (52 *per cent*) were run in rented buildings and the need for own buildings was not assessed.

When pointed out, the Department replied (December 2017) that Perspective Plan would be prepared for the next five years from 2018-19 and action would be initiated to identify lands for construction of own buildings.

2.5.3 Financial outlays

During the period 2014-17, the funds for implementation of the scheme were to be shared between GOI and UT of Puducherry in the ratio of 50:50 for Supplementary Nutrition Programme (SNP). Under general components³², the sharing ratio was 90:10 until 2014-15 and it was fully funded (100 *per cent*) by GOI from the year 2015-16. The sharing ratio in respect of construction and renovation of AWCs was 75:25.

The details of funds released by GOI, allocation by UT Government and expenditure incurred thereagainst during the period 2014-17 is given in the following **Table 2.5.1**.

Table 2.5.1 – Details of funds released and expenditure incurred

(₹ in crore)

Year	Budget allocation by UT	Fund released from GOI			Expenditure out of GOI fund			Expenditure out of UT fund			Unspent balance of GOI fund*
		Gen	SNP	Total	Gen	SNP	Total	Gen	SNP	Total	
2014-15	23.81	10.93	1.82	12.75	9.07	1.98	11.05	0.65	15.03	15.68	2.82
2015-16	33.27	13.22	3.40	16.62	9.26	1.82	11.08	2.15	6.01	8.16	8.36
2016-17	36.43	5.97	17.02	22.99	10.92	11.83	22.75	2.21	5.08	7.29	8.59

(Gen: General Component; SNP: Supplementary Nutrition Component)

* includes balances carried forward from previous year

(Source: Figures furnished by the Department)

As seen from the above table, GOI released ₹ 52.36 crore during the period 2014-17. The proportionate release of UT Government's share could not be ascertained as the scheme was implemented by the Department itself and not through an implementing society.

Further, UT Government had heavy unspent balances of GOI funds in all the three years, which increased from ₹ 2.83 crore in 2014-15 to ₹ 8.59 crore in

³² General components included construction of AWC, salary, honorarium, rent, pre-school education kit, medicine kit, etc.

2016-17. Thus, the Department did not utilise the total funds available for the scheme during 2014-17.

2.5.4 Anganwadi centres

2.5.4.1 Functioning of Anganwadi centres

Anganwadi centre is the focal point for delivery of services under the scheme. GOI envisaged for opening up of new AWCs in a phased manner. During 12th Plan period, there were 788 AWCs from 2012-13 to 2015-16 and 67 new AWCs were opened in 2016-17. There were 855 AWCs in UT of Puducherry as of March 2017.

Audit noticed that 67 AWCs were opened in 2016-17 after a delay of 14 months, though GOI sanctioned the same in November 2014. Further, GOI issued (July 2005 and January 2007) guidelines for selecting areas for AWCs with main focus on:

- Villages predominantly inhabited by population belonging to SC/ST and minority community should be given priority;
- Location of a AWC in a village should be in the areas inhabited by population from SC/ST and minority community; and
- To prepare a list of uncovered habitations along with population, which would require additional AWCs/AWCs/mini AWCs.

Audit noticed that the Department did not conduct any survey to identify uncovered habitations in UT with focus as mentioned above. During exit conference, the Secretary, Department of WCD accepted to conduct a survey to identify uncovered habitations.

2.5.4.2 Construction of Anganwadi centres

Based on the proposal in APIP 2013-14, GOI sanctioned (October 2013) construction of 20 new Anganwadi centres³³ and upgradation³⁴ of 70 AWCs in UT of Puducherry at a total cost of ₹ 1.60 crore. GOI share was ₹ 1.20 crore and UT share was ₹ 0.40 crore in the sharing ratio of 75:25. GOI released (October 2013) 50 *per cent* of its share of ₹ 60 lakh with the instructions that the amount were to be utilised within the financial year itself and the balance grant would be released only on submission of utilisation certificate for the amount released. Towards this, UT Government did not release their share of ₹ 20 lakh stating non-availability of funds and proposed for utilisation of GOI grant in full for construction, only in March 2015.

³³ AWCs at ₹ 4.50 lakh each.

³⁴ Construction of toilet with urinal at ₹ one lakh per unit.

Out of 20 new AWCs, the Department took up construction of three³⁵ new AWCs at a cost of ₹ 30.73 lakh. Similarly, out of upgradation of 70 AWCs, only nine works were taken up at a cost of ₹ 27.78 lakh. Audit noticed that the expenditure sanction was accorded in March 2015 for three new AWCs and in October 2016 for upgradation works, after a delay of 17 months and three years respectively.

The works were handed over to Public Works Department (PWD) and the total amount of ₹ 60 lakh was deposited with PWD (May 2015).

The construction of two³⁶ AWCs was completed and being used from December 2015 and January 2016 (**Picture 1**). Due to delay in handing over of site, the construction of Karasurpet AWC was taken up in 2016-17 and the work was in progress (December 2017). The upgradation of seven AWCs were in progress and two works were yet to commence (December 2017).

Picture 1: Saint Paulpet (29.06.2017)



Audit observed that, due to delay in administrative sanction and cost escalation, the construction of three new AWCs and nine upgradation works, which were proposed at a cost of ₹ 22.50 lakh were taken up by the Department at a cost of ₹ 58.51 lakh. Further, the Department could not avail the balance GOI grant of ₹ 60 lakh, as the Department furnished utilisation certificate for ₹ 17.49 lakh only in September 2016 for the grant already received.

When pointed out, the Department replied (December 2017) that the matter was taken up with PWD for construction of buildings for AWCs. Thus, the aim of having own buildings for AWCs and upgradation of AWCs was not achieved in so far as 90 out of 199 AWCs test-checked were in rented buildings and 41 AWCs functioning in own buildings did not have toilets.

2.5.4.3 Infrastructural deficiencies in AWCs test-checked

As per GOI norms, an AWC must have a separate sitting room for children/women, separate kitchen, store room for food item, child friendly toilets, space for children to play (indoor and outdoor activities) and safe drinking water facilities. A test-check of 199 AWCs conducted during June-July 2017 by joint inspection with officials of the Department revealed the following.

³⁵ Karasurpet, Kalitheerthalkuppampet and Saint Paulpet.

³⁶ Saint Paulpet and Kalitheerthalkuppampet.

- Out of 199 AWCs test-checked, 90 AWCs were functioning in rented buildings, out of which four³⁷ were in dilapidated condition (**Picture 2**), 33 AWCs were functioning under thatched/tile/asbestos roof (**Picture 3**).

Picture 2: Veeravanji Nagar (29.06.2017)



Picture 3: Kallaraipet I (14.07.2017)



- As per guidelines, AWCs should be child friendly with all facilities and the space shall be atleast 600 sq.ft. However, in 58 AWCs (own building: 27 and rented building: 31) the total area was found to be less than the minimum prescribed requirement as in **Picture 4**.
- 71 AWCs did not have separate kitchen. We observed that food was prepared using firewood/stove in open space or in the same room where children were accommodated as depicted in **Picture 5**.

Picture 4: Edayilpeedika (17.07.2017)



Picture 5: Kallaraipet I (14.07.17)



- ICDS norms envisaged that there should be space for children to play indoor and outdoor activities. Of the 199 AWCs test-checked, space for indoor activity was not available in 90 AWCs and none of the AWCs had space for outdoor activity.
- No toilet facility was available in 102 AWCs out of 199 test-checked. It was reported by AWWs that the children either used the toilets of

³⁷ Kallaraipet – I, Pandakkal – I, Vambapet and Veeravanjinagar.

neighbouring houses or waited till they reached home and in 28 AWCs the children were defecating in the open. Though there were toilet facilities in 97 AWCs, the same were not child friendly as envisaged in guidelines.

- As against the prescribed norms for an AWC to have a separate sitting room for children and women, none of the 199 AWCs test-checked had the same.
- Provision for water was not available in 45 AWCs. Water was either brought by AWWs from their homes or purchased from private operators.

The deficiencies discussed above revealed the adversities faced by the beneficiaries due to non-provision of basic amenities, like water and toilets in AWCs, by UT Government as against GOI's instructions.

When pointed out, the Department replied (December 2017) that action would be taken to provide all facilities in AWCs. It further added that the three dilapidated centres and 23 AWCs functioning under thatched/tile/asbestos roof would be shifted to the nearest rented buildings/Government schools immediately.

2.5.5 Implementation

The shortcomings in the implementation of the scheme were discussed below.

2.5.5.1 Procurement of rice/ragi from open market instead of lifting from FCI at subsidised price

Under Supplementary Nutrition Programme (SNP) of ICDS scheme, food grains (wheat/rice) are annually allocated by GOI from central reserves through Food Corporation of India (FCI) Public Distribution at concessional rates on need basis. The purpose was to reduce the procurement cost under SNP and ensure the availability of quality food grains for the beneficiaries. Further, in the operational guidelines for Food Safety and Hygiene under the scheme, GOI instructed (December 2013) that fair and average quality of rice and wheat should be lifted from FCI.

As per Section 22(3) of the National Food Security Act, 2013, the Central Government provides food grains in respect of entitlements under Sections 4, 5 and 6, to the State Governments at prices specified in Schedule I of the above Act, for the persons belonging to eligible households (at the rate of ₹ three per kg for rice, ₹ two per kg for wheat and ₹ one per kg for coarse grains).

Government of India requested (January 2014, March 2014, May 2014, August 2014 and January 2015) UT Government, to furnish the requirements

of food grains for various categories of beneficiaries under SNP component of the scheme for allocation of food grains. However, the department did not furnish any reply to GOI's letters for allocation and lifting of food grains under wheat based nutrition programme and continued to procure rice/ragi from Self Help Groups (SHGs) at prices arrived at by the Department by calling for limited tender from SHGs.

Further, the Member Secretary, State Mission Steering Group (SMSG) proposed (August 2014) for procurement of rice from FCI to minimise the expenditure on diet items. The Chairperson of SMSG instructed that children should be given best quality of rice and that could be procured from co-operative rice mills by open tender. It was further added that, till the process was over, the supply might be continued from Development of Women and Children in Rural Areas (DWCRA) units. Based on the instructions, diet items were procured from 73 nominated private SHGs on quotation basis, who were registered with DWCRA units.

During 2014-17, the rates of FCI for rice and ragi were ₹ three and ₹ one per kg respectively during 2014-17. However, during 2014-15, the rice and ragi were procured at ₹ 35 and ₹ 38 respectively. During 2015-17, rice was procured at ₹ 38 and ragi at rates of ₹ 42 and ₹ 45 per kg. Thus, the food grains under SNP were procured at much higher rates when compared to rates of FCI.

In response to an audit query, the Department replied (December 2017) that rice and ragi were being procured from DWCRA units/SHGs since 1997 in order to promote SHGs. It further added that rice and ragi were supplied at the door steps of AWCs on credit basis from DWCRA/SHGs, which was an advantage. However, the Department did not ensure the quality of the food grains supplied by DWCRA/SHGs in comparison with that of food grains supplied by FCI and procured at a much higher price than that of FCI. Moreover, even after including the loading and unloading charges³⁸ levied by FCI, the concessional rate was much lower.

Audit further noticed that CDPO, ICDS II, Karaikal, implementing Rajiv Gandhi Scheme for Empowerment of Adolescent Girls – 'SABLA' for provision of supplementary nutrition for adolescent girls, procured rice from FCI only during 2014-17 at the rate of ₹ 7.45 per kg (BPL rates).

Thus, the Department did not lift rice and ragi from FCI, instead procured food grains at a much higher rate from open market, which resulted in an avoidable extra expenditure of ₹ 9.06 crore (**Appendix 2.3**) during the period 2014-17.

³⁸ Loading @ 0.90 paise and unloading @ 0.90 paise per kg.

2.5.5.2 Medicine kits

As per guidelines, a medicine kit³⁹ at the rate of ₹ 1,000 per AWC per annum was approved for distribution to AWCs. Funds were allocated and sanctioned in APIP every year for supply of medicine kits. However, it was noticed that the medicine kits were provided to AWCs only once in 2014-15 during the three year period 2014-17, though funds were provided every year by GOI. In the 199 AWCs test checked, none of them had any medicines in stock and cases of ill health were referred to Primary Health Centres. When pointed out, the Department accepted and stated (December 2017) that all AWCs would be provided with medicine kits.

2.5.5.3 Early Childhood Care and Education (ECCE)

The main focus under ICDS mission was on strengthening Early Childhood Care and Education (ECCE) programme as a core service of AWCs with dedicated four hours of early childhood education sessions followed by supplementary nutrition, growth monitoring and other related interventions. The component aimed at all round development of children and to provide an enabling environment for promotion of early childhood development at the Early Childhood Development Centre. Pre-school kits comprising of play and learning material for allround development of children were to be provided to AWCs.

Government of India released grant of ₹ 25.65 lakh every year during 2014-17 for supply of pre-school kits to all AWCs every year. However, Audit noticed that the Department supplied pre-school kits during 2014-15 only and did not procure pre-school kits for supply to AWCs during 2015-16 and 2016-17. Thus, 67 new AWCs opened during 2016-17 were not supplied with pre-school kits.

When pointed out, the Department replied (December 2017) that all AWCs would be provided with pre-school kits and ECCE activities as contemplated in the new curriculum would be followed.

2.5.5.4 Growth monitoring

As per GOI norms “Growth-cum-Weight” chart for every child at AWCs was to be maintained to assess the growth of the children as normal, moderately underweight children and severely underweight children. AWCs were to have two types of weighing scales (baby weighing scales and 25 kg salter scale) for the purpose of weighing children. Weight for age growth chart was to be maintained in respect of each child and the data on the growth of children was to be furnished by AWCs to CDPOs.

³⁹ Medicine kit includes Paracetamol, Septran Tablet and Syrup, Gentamycin Eye/Ear drop, Neosprin etc.

Audit noticed that the weighing scales /salter scales were not available in any of the 199 test-checked AWCs to monitor the growth of children though the weight for age growth chart was maintained in respect of each child using PHC facilities. Further, it was seen that the Department proposed for procurement of baby weighing scales for all AWCs at a cost of ₹ 2.75 lakh in APIP 2016-17. However, the same was not procured for reasons not on record. It was noticed that the mother and child were weighed together and the mother separately to calculate the weight of the child. This data was maintained in the growth chart in AWCs and forwarded to CDPO by the respective AWCs. In the absence of baby weighing scales in AWCs (test-checked), the accuracy and plotting of weight of the child, to assess the growth of the child could not be ensured.

When pointed out, the Department replied (December 2017) that salter scales were available in nearby PHCs and separate salter scales would be provided to AWCs after funds were allotted.

As per GOI norms, a joint Mother and Child Protection Card (MCPC) was to be provided to each mother to track the nutritional status, immunisation schedule and developmental milestones for both the child and pregnant and lactating mothers. Audit noticed that MCPC was not provided to the beneficiaries in any of the 199 test-checked AWCs. Hence, in the absence of MCPC, the nutritional status was not tracked and immunisation schedule and developmental milestones for both the child and pregnant and lactating mothers were not monitored.

2.5.6 Manpower

In UT of Puducherry, there were five CDPOs⁴⁰ for 855 AWCs, who were required to supervise, co-ordinate and guide the work of AWCs under their jurisdiction. The work of Anganwadi workers was to be supervised by a Supervisor who was to conduct regular field visits to AWCs, help AWWs in developing community contacts, check all the records and registers, cash and accounts, stock and material at each AWC and assist CDPO in project administration and implementation. As per norms, each supervisor has to supervise 17 to 25 AWCs per month. The details of Supervisors in position during 2014-17 is given in the following **Table 2.5.2**.

Table 2.5.2 – Details of sanctioned strength and men-in-position of Supervisors

Year	Sanctioned strength	Men-in-position	No. of vacancy	Percentage of vacancy
2014-15	32	10	22	69
2015-16	39	7	32	82
2016-17	39	7	32	82

⁴⁰ CDPO I – 173, CDPO II – 172, CDPO III – 163, CDPO IV – 151 and CDPO V – 196.

In 2014-15, there were 10 supervisors in position against the sanctioned strength of 32, who could supervise a maximum of 250 AWCs as per norms. Considering the vacancy position, SMSG recommended (August 2014) filling up of 25 supervisor posts on contract basis through open advertisement and selection were to be made by selection committee constituted for the purpose. However, the vacancies were not filled up (December 2017).

Audit noticed that the vacancy position increased to 82 *per cent* during 2015-17, which was evident from the fact that 178 out of 199 AWCs test-checked were not supervised at all during the period 2014-17.

During exit conference, the Secretary, WCD, stated that though action was taken to appoint supervisors on contract basis, the same could not materialise due to protests by the existing staff and added that action would be taken to fill up the post of supervisors at the earliest.

2.5.7 Monitoring and Review

2.5.7.1 State Mission Steering Group

To provide policy support and guidance for effective implementation of the scheme, an empowered structure called State Mission Steering Group (SMSG) headed by the Chief Minister was to be constituted as per the guidelines. SMSG was to meet at least once in three months to consider and approve APIP, suggest any midcourse correction that might be required in the State mission strategy, give advice to the State Empowered Programme Committee on policies and oversee programme implementation. However, Audit noticed that SMSG met only once in August 2014 and no meetings were held thereafter. Further, the State Action Plan to be discussed and approved was got approved by circulation among the members of SMSG.

2.5.7.2 State Empowered Programme Committee

A State Empowered Programme Committee (SEPC) was constituted (May 2011), with the Chief Secretary as the Chairperson and the Secretaries of line Departments as its members. The SEPC was constituted to co-ordinate, oversee and monitor the implementation of the SNP. The SEPC was to meet as frequently as required and at least twice a year to analyse, discuss and resolve the technical issues and nutrition aspects of all plans and strategies during the implementation stage. However, it was noticed that the SEPC met only once during April 2012 and no meetings were conducted thereafter to discuss and resolve the technical issues in implementation of the scheme.

2.5.7.3 Five tier monitoring and review

As per guidelines, a five-tier monitoring and review mechanism from the Central Level to AWC level was to be set up. Monitoring to be done at State level through State Level Monitoring and Review Committee (SLMRC) headed by the Chief Secretary, at district level by a District Level Monitoring

and Review Committee (DLMRC) headed by District Magistrate or District Collector or Deputy Commissioner. Implementation at block level was to be monitored by Block Level Monitoring Committee (BLMC) headed by Sub-Divisional Magistrate and finally at anganwadi level by the Anganwadi Level Monitoring and Support Committee (ALMSC) headed by Member Gram Panchayat/Ward Member.

Audit noticed that though SLMRC, DLMRC, BLMC and ALMSC were constituted in April 2012 itself, the Committees did not monitor/review the implementation of the scheme. The Department accepted the fact that the committees were not functional.

Further, as per guidelines, the monitoring and supervision schedule stipulated that atleast 20 AWCs per month was to be inspected by CDPOs on a rotational basis to ensure effectiveness in the delivery of services. Audit noticed that periodical inspection was not conducted by CDPOs in 120 (60 *per cent*) out of 199 AWCs test-checked during the three year period 2014-17. The shortfall in inspection of AWC's by CDPOs resulted in AWC's functioning without basic amenities such as water and sanitation facilities as discussed in earlier paragraph.

When pointed out, the Department replied (December 2017) that action would be taken to conduct the meetings and comply with the guidelines.

2.5.8 Conclusion

The Department did not plan and assess the requirements of own and dedicated buildings for AWCs and there were delays in construction of own buildings for AWCs. Infrastructure and basic amenities as stipulated in the norms were inadequate in the test-checked AWCs. The Department procured food grains at a much higher rate from open market instead of lifting from FCI, at concessional rates, leading to an excess expenditure of ₹ 9.06 crore. Non-supply of medicine kits every year defeated the purpose of extending basic medical care to children at AWCs. Non-supply of preschool kits affected the aim of holistic development of children by use of play and learning material. Monitoring was ineffective and inadequate inspections by CDPOs and Supervisors led to the deficiencies noticed in implementation of the scheme.

The matter was referred to UT Government in September 2017; reply was not received (December 2017).

Appendix 2.3
(Reference: Paragraph 2.5.5.1; Page 52)

Comparative statement of procurement of rice and ragi

(₹ in crore)

(A) Rice								
Year	Quantity procured (in kgs)	Purchase price per kg (₹)	Total expenditure	FCI Rate per kg	Total cost as per FCI rate	Loading and unloading charges	Total cost as per FCI rates including loading and unloading charges	Excess expenditure
2014-15	3,73,533.33	35.00	1.31	3.00	0.11	0.07	0.18	1.13
2015-16	6,29,544.54	38.00	2.39	3.00	0.19	0.11	0.30	2.09
2016-17	5,81,803.90	38.00	2.21	3.00	0.17	0.10	0.28	1.93
Total (A)								5.15
(B) Ragi								
2014-15	2,05,336	38.00	0.78	1.00	0.02	0.04	0.06	0.72
2015-16	3,97,028	42.00	1.67	1.00	0.04	0.07	0.11	1.56
2016-17	3,86,860	45.00	1.74	1.00	0.04	0.07	0.11	1.63
Total (B)								3.91
Total excess expenditure incurred (A) + (B)								9.06