

SOCIAL WELFARE, WOMEN AND CHILD DEVELOPMENT DEPARTMENT

1.2 Integrated Child Development Services

The Integrated Child Development Services (ICDS) programme is Government of India's primary response to nutritional and developmental needs of children below six years, pregnant women and nursing mothers. The scheme is in the forefront of Government of India's efforts to achieve nutrition related Millennium Development Goal (MDG) of halving underweight by 2015. The performance audit of ICSD was conducted to ascertain its effectiveness revealed that the overall impact of implementation of the scheme was far from satisfactory due to partial implementation of the programme. Programme implementation suffered as there were instances of poor quality and inadequate supply of SNP items.

Highlights

- ❖ *The excess creation of 54 projects and 1586 AWCs in violation of population norms resulted in excess expenditure of ₹28.09 crore towards payment of salaries and honorarium of ICDS functionaries.*
(Paragraph 1.2.9)
- ❖ *Under Supplementary Nutrition Programme, 86,982 eligible children (42 percent) in 2005-06 and 91,997 children (43 percent) in 2006-07 were left uncovered. The coverage of expectant and nursing mothers declined from 61 per cent in 2005-06 to 47 per cent in 2009-10.*
(Paragraph 1.2.10.1)
- ❖ *Against the actual requirement of funds of ₹71.50 crore under SNP, ₹39.37 crore only was released by the State.*
(Paragraph 1.2.10.2)
- ❖ *Nutrition supplement was provided for 5 to 98 days in 2005-06, 18 to 106 days in 2006-07, 22 to 123 days in 2007-08, 30 to 108 days in 2008-09 and 15 to 71 days in 2009-10 against 300 days per year as per guidelines.*
(Paragraph 1.2.10.3)
- ❖ *There was short supply of SNP ration items worth ₹ 2.16 crore during 2006-09 in 16 test-checked ICDS projects.*
(Paragraph 1.2.10.3(b))
- ❖ *Against the target for imparting training to 3844 AWWs and 2650 Helpers, training was imparted to only 1260 AWWs (33 percent) and 300 Helpers (11 percent)*
(Paragraph 1.2.16)

- ❖ *The Department incurred an extra expenditure of Rs 1.51 crore in procurement of utensils and SNP rations during 2007-08 and 2009-10.*

(Paragraph 1.2.18.1 & 1.2.18.2)

1.2.1 Introduction

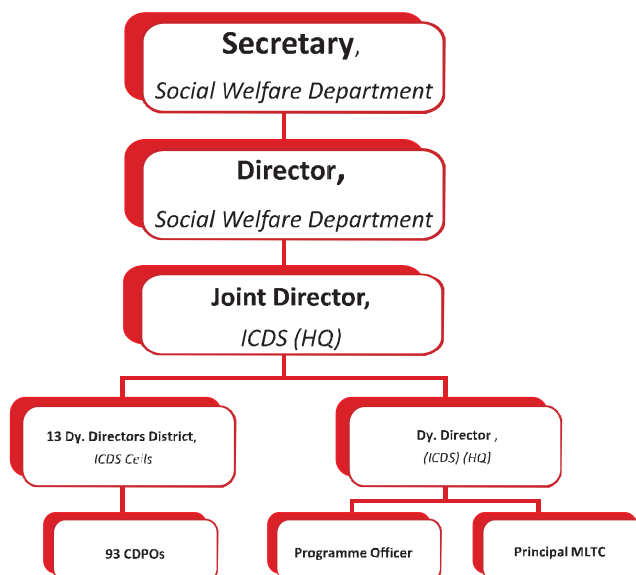
The Integrated Child Development Services (ICDS), a Centrally Sponsored Scheme, was launched in the State in 1979-80 with an aim to improve the nutritional and health status of children in the age group of six months to six years, to lay the foundation for psychological, physical and social development of children, and to enhance the capability of mothers to look after the normal health and nutritional needs of their children through proper nutrition and health education. These objectives were to be achieved through a package of services comprising of (i) Supplementary Nutrition Programme (SNP), (ii) Pre-school Education (PSE), (iii) Nutrition and Health Education (NHED), (iv) Health Check-up & Referral Services (HC&RS) and (v) Immunization.

SNP, PSE and NHED programmes are being implemented directly by the Social Welfare Department, while the Department has to coordinate and establish suitable linkage with Health and Family Welfare Department for HC&RS and Immunization programmes. For implementation of ICDS, the Department has set up 93 ICDS projects and 6028 Anganwadi Centres (AWCs) as of March, 2010.

1.2.2 Organizational Setup

The Social Welfare, Women and Child Development Departments acts as the nodal agency for implementation of the programme. At the State level, the Director of Social Welfare assisted by a Programme Officer is the nodal officer responsible for co-ordination and implementation through Child Development Project Officer (CDPOs) who are in exclusive charge of project areas. The focal point of the delivery of all the services is the AWC.

The organogram of ICDS is given in the following chart.



1.2.3 Scope of audit

The implementation of the Scheme for the period 1992-93 to 1998-99 was reviewed in 1999 and the audit findings were incorporated in Paragraph 3.5 of the Report of the Comptroller and Auditor General of India, for the year 1998-99 (Government of Arunachal Pradesh).

The present Performance Audit conducted during May–September 2010 covers the period from 2005-06 to 2009-10. Five districts out of 16 and 21 Projects⁶ out of 93 projects in the selected districts were selected by random sampling without replacement method. Records of the Directorate office, 21 ICDS projects and 80 out of 1,381 AWCs were test checked, covering an expenditure of ₹ 65.74 crore being 40 per cent of the total expenditure.

1.2.4 Audit Objectives

The audit objectives were to assess whether: -

- The objectives of the Scheme were achieved, and the implementation of the programme resulted in improvement of health and nutritional status of the children,
- Release of adequate funds by the State on time and its bonafide utilization,
- Requirement of stores were properly assessed and procurement made economically and effectively,

⁶ **Papumpare** (Itanagar, Nirjuli, Naharlagun, Balijan, Doimukh, Kimin), **Lohit** (Namsai and Teju), **Changlang** (Bordumsa, Miao, Changlang), **East Siang** (Nari, Ruksin, Pasighat, Mebo) and **West Siang** (Likabali, Basar, Tirbin, Aalo East, Aalo West and Rungong).

- Services of ICDS functionaries were properly utilized, and
- Implementation of the scheme was effectively monitored and evaluated.

1.2.5 Audit Criteria

The audit findings were benchmarked and reviewed against the following criteria: -

- Guidelines issued by GOI;
- Sanction orders of GOI;
- Statutory Rules and Regulations;
- Norms prescribed by GOI for setting up ICDS projects as well as AWCs;
- Quality and quantity assurance norms of nutrition;
- Procurement procedures; and
- Prescribed monitoring mechanism.

1.2.6 Audit Methodology

The audit commenced with an Entry Conference held in May 2010 with the officers of the Directorate of Social Welfare, wherein the audit objectives, scope, criteria and methodology were explained. Districts and ICDS projects were selected on the basis of random sampling without replacement method. The audit findings were discussed in an Exit Conference on 26 October 2010. The minutes of the Exit Conference and replies of the Department received on 26 October 2010 have been incorporated at appropriate places in the Performance Audit report.

Audit findings

The important audit findings noticed during the course of the Performance audit are discussed in the succeeding paragraphs.

1.2.7 Planning

Planning plays an important role in successful implementation of any programme. Audit noticed that the Department did not prepare any perspective or comprehensive action plan identifying the overall strategies of the Department and the broad goals it intended to achieve over a period of time. The Annual Operating Plans (AOPs) prepared by the Department did not indicate any specific strategies and there was no detailed action plan breaking down the targets into actionable areas.

The Government of India (GOI) advised the State Governments to restructure their Annual Programme Implementation Plan (APIP) for ICDS programme by focusing on “Outcomes” instead of “outlays”. The APIPs were to have all details of activities that were to be undertaken by a State during the year along with their physical and financial targets.

Audit scrutiny revealed that the Annual operating Plans (AOPs) prepared by the Department during 2005-10 were outlay based and not outcome based and did not

mention any detailed activities. Targets were fixed on *ad hoc* basis without maintaining any basic data in the Department.

Further, the AOP for 2005-06 had neither any target for SNP nor was there any provision in the budget for State share of expenditure. Moreover, the targets for creation of new ICDS projects and NHED were also not fixed in AOPs for the years 2005-06 to 2009-10.

The Department while accepting the facts stated (October 2010) that the State's share could not be provided in the State budget due to the late receipt of intimation from the GOI about the revised sharing pattern of expenditure and added that target were being fixation under ICDS projects. The reply is not correct as the AOPs for the years covered in review did not have targets for ICDS projects and NHED.

1.2.8 Financial Management

According to the funding pattern, the entire expenditure on ICDS activities (except for SNP) and the expenditure on training of ICDS functionaries were borne by GOI. The expenditure on SNP was shared between the Central and State Government on 50:50 basis from 2005-06 to 2008-09 and thereafter, from 2009-10, on 90:10 basis. The budgetary support provided for implementation of ICDS programme and the actual expenditure thereagainst during the period 2005-2010 are given in the table.

Table – 1.2.1

(Rupees in crore)

Year	Budget provision			Total funds available	Actual expenditure
	ICDS (Salary and Training)	Nutrition			
		State share	Central share		
2005-06	14.09	-	1.13	15.22	15.18
2006-07	23.94	3.00	3.80	30.74	32.04
2007-08	21.19	5.00	8.08	34.27	34.85
2008-09	19.17	4.00	4.80	27.19	29.14
2009-10	39.67	1.00	8.56	49.23	48.80
Total	118.06	13.00	26.37	156.65	160.01

Source: Detailed Appropriation Account and department's figures

1.2.8.1 Budgeting

The State Government was required to provide adequate budgetary support as its matching share under SNP. Audit noticed that the state share was not provided during 2005-06 reportedly due to late receipt of intimation from the GOI which resulted in availability of Central Share of ₹ 1.13 crore only. Based on the data of beneficiaries targeted under SNP, and the scale of expenditure per beneficiary per day fixed by GOI, it was noticed that the budgetary support provided during the remaining four years from 2006-07 to 2009-10 were insufficient to cover the targeted beneficiaries as detailed in the table below.

Table – 1.2.2

(Rupees in crore)

Year	Beneficiaries targeted C=Children M= Mothers	Requirement of total funds	State share to be provided	State share actually provided	Shortfall in percentage
2006-07	C= 1,40,516 M= 31,987	10.64	5.32	3.00	43
2007-08	C= 2,23,019 M= 43,450	16.38	8.19	5.00	39
2008-09	C= 1,91,243 M= 24,058	13.13	6.56	4.00	39
2009-10	C= 2,55,602 M= 43,649	37.22	3.72	1.00	73

Source: AOPs and information made available by the department.

The Department accepted the audit finding and added that during 2010-11 the Government has provided its share of 10 per cent.

The records showed that there was persistent excess expenditure under the Head of Account 2235 - SSW, 08 - Central Plan Scheme, 02 - Social Welfare, 800 - Other expenditure, 005 - 05 ICDS during 2006-09 as tabulated below.

Table – 1.2.3

(Rupees in crore)

Year	Budget	Expenditure	Excess
2006-07	23.56	24.84	1.28
2007-08	20.83	21.57	0.74
2008-09	19.04	20.16	1.12
Total	63.43	66.57	3.14

Source: Detailed Appropriation Account.

Though the variation as a percentage was not very high, the excess expenditure of ₹ 3.14 crore needs to be regularized. The Department accepted the audit finding but explained that the excesses were mainly on account of committed liabilities against salary component and thus were unavoidable.

1.2.8.2 Embezzlement/Misappropriation of funds:

(a) The Cashbook for the period from 2005-06 to 2006-07 was not made available by CDPO, Aalo West, though called for in audit. Scrutiny of other records indicated that an investigation was carried out in July 2007 by an inquiring authority against the alleged misappropriation of funds. It was confirmed from the Inquiry Report that the cashbook for the period from 04 July 2005 to 20 December 2006 was not maintained. In the absence of cashbook for this period, the actual amount of misappropriation could not be ascertained in audit.

The Inquiry Report (February 2008) brought out the following irregularities that has occurred during 2003 to 2007.

Table – 1.2.4

Sl. No.	Irregularity	Amount involved (in Rupees)
1	Non entering the entire amount drawn from bank in cashbook and consequent non-disbursement	10,65,249
2	Non-disbursement of honorarium/contingency bill to AWW	6,21,282
3	Drawal of false MR bills	4,94,460
4	Drawal of POL and maintenance bills against off road vehicles	1,13,162
5	Misutilisation of KSY funds	2,74,930

This was due to dereliction of duty by Smt Oyam Panor, then CDPO as she failed to maintain records including cashbook by disregarding the rules and regulations. Smt. Oyam Panor, has given a written complain that Shri Lopsang Dondu, UDC-cum-Cashier had drawn honorarium bill of ₹ 6,21,282 by forging her signature and also paid various advances to non-official from the Cash Chest, without her consent and knowledge.

The present status of investigation of misappropriation was neither furnished by CDPO nor by the Director of Social Welfare, Naharlagun. Even after a lapse of over two years, no action has been taken against the guilty officials.

In response, the Department stated (October, 2010) that the matter was under scrutiny and they would send their comments when the scrutiny is complete.

(b) The cashbook of Bordumsa project in Lohit District showed that ₹ 11.78 lakh was drawn and spent towards payment of honorarium to Anganwadi Workers (AWWs) and helpers during 2005-06. However, scrutiny of acquaintance rolls in audit revealed payment of ₹ 8.36 lakh only. Acquaintance rolls and actual payee's receipts for ₹ 3.42 lakh were neither found on records nor made available to audit for scrutiny indicating presumptive misappropriation of funds.

In response, the Department stated (October, 2010) that the matter was under scrutiny and they would send their comments within two weeks. The reply is awaited (December 2010).

1.2.9. Programme implementation

1.2.9. Integrated Child Development Scheme

According to the norms prescribed by GOI, population of 35,000 is to be covered by an ICDS Tribal Project and population of 700 by an AWC. However, in hilly and deserted areas, an AWC could be set up covering a population of 300. Based on the projected population data and norms prescribed by GOI, the number of projects and AWCs required to be created year-wise and the ICDS projects as well as AWCs actually set up by the Department during 2005-10 are shown in table 1.2.5.

Table – 1.2.5

Population	Year	Projected population	No. of ICDS projects			No. of AWCs		
			Set up	Required	Excess	Set up	Required	Excess
10,96,702 (as per census 2001)	2005-06	12,14,707	79	35	44	3121	4049	
	2006-07	12,44,208	79	36	43	4067	4147	
	2007-08	12,73,709	85	37	48	4277	4246	
	2008-09	13,03,210	93	38	55	4277	4344	
	2009-10	13,32,712	93	39	54	6028	4442	1586

It can be seen from the above table that the Department had set up 79 Projects in 2005-06 and 93 Projects in 2009-10 against the admissibility of 35 and 39 Projects respectively. Similarly, 6028 AWCs in 2009-10 were set up against 4442 AWCs required to be set up as per the norms. Thus, the Department had set up 54 Projects and 1586 AWCs in excess as of 31 March 2010. This excess creation of ICDS Projects and AWCs led to an excess expenditure of ₹ 28.09 crore towards payment of salaries and honorarium to the ICDS functionaries. The basis of creation of Projects and AWCs in excess of the norms were not made available on records.

The Department stated (October, 2010) that the population in the State was very thinly distributed due to which many times it is not possible to follow the minimum population criteria.

1.2.9.2.1. Construction of AWC buildings

In addition to the funds mentioned above in Table-1.2.1, the State Government received ₹29.75 crore during 2005-10 as a special case for construction of 1787 buildings for AWCs. According to the norms, AWC building should have one room, not less than 5 x 5 metre, one store room of 9 sq m and a friendly toilet. The walls of the building should be 20 mm thick cement bonded, a cemented floored with CGI sheet roofing. Out of 1,787 buildings, constructions of buildings for 1,385 centres were completed and the works for 402 centres were in progress.

Audit observed that 305 AWCs were constructed during 2005-06 by incurring an expenditure of ₹ 381.25 lakh at ₹ 1.25 lakh per centre. Out of 305 AWC buildings so constructed, 10 AWCs were physically verified of which photographs of four buildings are shown below:



New Yumchung AWC (Miao Project)

Loiliang AWC (Teju Project)



It would be seen that construction of buildings of these four centres were of bamboo structure and not as per the specification, However, there was no reduction in the construction cost.

The Department accepted the audit finding but stated that the amount of ₹ 1.25 lakh was not sufficient for construction according to the approved design and specification especially in Arunachal Pradesh.

1.2.9.3.Excess payment

Ten AWC's buildings were constructed under Ruksin ICDS project during 2008-09 and 2009-10 in two phases at a total cost of ₹ 17.50 lakh. It was noticed that CGI sheets as roofing materials were procured centrally and supplied to the project. On scrutiny of the bills, it was noticed that the value of CGI sheets for ₹ 3.00 lakh @ ₹ 30,000 per centre was not deducted from the bills. Moreover, four *per cent* VAT amounting to ₹ 70,000 was also not deducted from the contractors' bills. This resulted in excess payment of ₹ 3.70 lakh and undue favour to the contractors.

In response, the Department stated (October, 2010) that the matter was under scrutiny and they would send their comments when the scrutiny is complete.

1.2.10 Supplementary Nutrition Programme (SNP)

The aim of Supplementary Nutrition Programme (SNP) was to supplement nutritional intake for 300 days in a year to children in the age group of six months to six years and expectant and nursing mothers and severely malnourished children as per the norms given below.

Table 1.2.6

Category	Norms (up to 2009-10)		Revised norms from 2009-10	
	Calorie	protein	Calorie	protein
Children up to 6 yrs.	300	8-10 gm	500	12-15 gm
Expectant and nursing	500	15-20 gm	600	18-20 gm
Mothers, malnourished children	600	20 gm	800	20-25 gm

Source: GOI Guidelines

In addition to the above norms, the expectant mothers were to be given iron and folic acid tablets daily and multi-vitamin tablets on alternate days.

As per the norms, there would be 5,950 children in the age group six months to six years and 1,400 expectant and nursing mothers in a tribal project of 35,000 populations. Based on the above data, the beneficiaries required to be targeted *vis-à-vis* the actually targeted and covered by the programme during 2005-10, are shown below

Table-1.2.7

Year	Projected population	Beneficiaries (C-Children M-Mother)			
		To be targeted	Targeted	Claimed to have been covered	Uncovered (Per cent)
2005-06	12,14,707	C-2,06,500 M-48,588	NIL	C -1,19,518 M-29,772	C-86,982 (42) M-18,816 (39)
2006-07	12,44,208	C-2,11,515 M-49,768	C-1,40,516 M-31,987	C-1,19,518 M-29,772	C-91,997 (43) M-19,996 (40)
2007-08	12,73,709	C-2,16,530 M-50,94	C-2,23,019 M-43,450	C-1,89,643 M-23,258	C-26,887 (12) M-27,690 (54)
2008-09	13,03,210	C-2,21,546 M-52,128	C-1,91,243 M-24,058	C-1,94,588 M-24,378	C-26,958 (12) M-27,750 (53)
2009-10	13,32,712	C-2,26,561 M-53,308	C-2,55,602 M-43,649	C-1,91,100 M-25,103	C-35,461 (16) M-28,205 (53)

Source: AOPs

The above table indicates that 42 *per cent* of the eligible children in 2005-06 and 43 *per cent* in 2006-07 were left uncovered which is a serious matter. Though the coverage of children during subsequent years (2007-10) improved, the coverage of expectant and nursing mothers declined from 61 *per cent* in 2005-06 to 47 *per cent* in 2009-10.

In response the Department stated (October, 2010) that outsiders and floating population of the State does not enrol their children in AWCs.

1.2.10.1 Outlay and requirement of funds

The norms of expenditure for nutritional intake per day per beneficiary was fixed by Government of India at ₹ 2.00 for children and ₹ 2.30 for expectant and nursing mothers, which was revised to ₹ 4.00 and ₹ 5.00 respectively from April 2009. Based on the norms of the expenditure and beneficiaries actually covered by this programme, actual requirement of funds to provide nutrition for 300 days in a year, and funds released by Government during the period 2005-10, are tabulated below.

Table – 1.2.8

(Rupees in crore)

Year	Beneficiaries claimed as covered	Requirement of fund for 300 days nutrition	Budgetary support			Expenditure
			Central share	State share	Total	
2005-06	C-1,19,518 M-29,772	7.17 2.05	1.13	NIL	1.13	1.13
2006-07	C-1,19,518 M-29,772	7.17 2.05	3.80	3.00	6.80	6.80
2007-08	C-1,89,643 M-23,258	11.38 1.60	8.08	5.00	13.08	13.08

Year	Beneficiaries claimed as covered	Requirement of fund for 300 days nutrition	Budgetary support			Expenditure
			Central share	State share	Total	
2008-09	C-1,94,888 M-24,378	11.69 1.68	4.80	4.00	8.80	8.80
2009-10	C-1,91,100 M-25,103	22.93 3.78	8.56	1.00	9.56	9.56
Total		71.50	26.37	13.00	39.37	39.37

Source: DAA, AOPs and data furnished by the department.

Audit noticed that against the requirement of ₹ 71.50 crore to cover the beneficiaries claimed to have been covered under the programme during the period 2005-10, only ₹ 39.37 crore was available for implementation of the programme in the State, a shortfall availability of 45 *per cent*. Further, the funds for the year 2009-10 were released by the State Government at the end of March 2010 and due to delay in release of funds, SNP items could not be procured and supplied to the AWCs during 2009-10.

As such, either the number of beneficiaries stated to have been covered was inflated, or the nutritional supplement provided was not as per norms.

The Department admitted (October, 2010) the audit finding and added that it regularly reminds the State Government to release the State share.

1.2.10.2 Procurement of SNP items

Records showed that items of Take Home Rations (THR) like weaning food, fortified biscuits, noodles, peas and horse gram were procured centrally at Directorate level and khitchri items at the project level. As per the recommendation of State SNP Committee (1995), only 45 *per cent* of SNP items should be purchased centrally and remaining 55 *per cent* should be locally procured. According to fund distribution, it was noticed that on an average 80 percent of food items and other stores were procured centrally and remaining 20 percent locally.

Further, audit noticed that the ICDS functionaries, even at project level, were unaware about the quantity of food stuff required to be issued to the beneficiaries to attain the nutritive value in terms of calories and protein contents. It was only in July 2009, the State Dietary Committee fixed the norm of 80-90 gm of rations per day for 300 calories and 130-150 gm per day for 500 calories.

Due to non-compliance of earlier recommendation of 1995, it was again reiterated in the Eleventh report of the Estimate Committee (September 2010) that for timely supply of SNP items, 80 *per cent* should be purchased locally and 20 percent centrally. The non-compliance of the order adversely affected the timely supply of rations in the project areas and entailed various financial irregularities as discussed in succeeding paragraphs.

SNP stock register of 16 projects test checked in audit revealed that nutrition supplement provided to beneficiaries ranged from 05-98 days in 2005-06, 18-106 days in 2006-07, 22-123 days in 2007-08, 30-108 days in 2008-09, and 15-71 days in

2009-10 against 300 days per year as per guidelines indicating poor and partial implementation of the programme. Project wise details of nutrition supplemented during 2005-10 are given in **Appendix – 1.2.1**

On this being pointed out in Audit, the Department furnished (November 2010) a statement showing revised quantity of SNP items supplied during 2006-09 to 16 test checked projects. However, the revised quantity stated to have been supplied is not borne out of the fact mentioned in the stock register maintained at project level. As per the detail provided by the Department 2,44,545 kg weaning food, 2,78,203 kg biscuits, 78,040 kg dry peas and 1,20,400 kg groundnut were stated to have been supplied during 2006-09. As against these supplies, the stock registers maintained at project levels indicated receipt of 1,51,776 kg weaning food, 1,54,470 kg biscuit, 45,099 kg peas and 59,455 kg groundnut. This resulted in a short supply of SNP items worth ₹ 2.16 crore as tabulated below:

Table- 1.2.9

Items of SNP ration	Quantity supplied	Quantity received in projects	Quantity short received	Quantity in MT
				Value (Rupees in crore)
Weaning food	2,44,545	1,51,776	92,769	0.60
Biscuit	2,78,203	1,05,40,470	1,23,73,	1.18
Dry peas	78,040	45,099	32,941	0.09
Ground nut	1,20,400	59,455	60,945	0.29

Source: Records of Directorate and Stock register of 16 projects test checked

The short receipt of SNP ration resulted in denial of nutrition equivalent to 82 days to 2783 beneficiaries of each project on an average during the period 2006-09. The government should investigate the matter as this situation could also be prevalent in other projects.

1.2.10.3 Performance of AWCs

- The SNP stock registers maintained in 80 AWCs test checked revealed that rations were not available in the centres for 122 days to 300 days in a year during the period covered in audit. It was also noticed that nutrition supplement was provided to the beneficiaries after a gap of two to three days during the period when rations were available so as to continue the programme with the available quantity of stock.
- The New Yumchum AWC under Miao project was found closed during physical verification. The Anganwadi Worker was called for, but SNP stock register was not made available to audit. However, it was stated verbally by Anganwadi Worker (August 2010) that SNP could be implemented for about fifty days per year and children were not attending the centre in the absence of nutrition.
- The Maithingpum AWC under Miao project was also found closed during physical verification. The SNP stock register made available to audit showed that though the centre started functioning from April 2007, SNP rations of 20 kg horse gram, 20 kg ground nut and two cartoons weaning food only were supplied to the

centre between July and September 2008. As per scale of nutrition, 30 beneficiaries could be supplemented for 33 days during 2007-10.

In reply the Department stated (October, 2010) that the shortfall was mainly due to interruptions in funding and logistic problems. Notwithstanding, efforts were being made to strengthen the system.

1.2.10.4 Non functioning of AWCs

Three ICDS projects (Itanagar, Naharlagun and Nirjuli) in Papumpare District though sanctioned in 2008-09, started functioning from November 2009. But, SNP rations were not supplied to 190 AWCs covered under these ICDS projects as of March 2010. This indicated that nutrition programme was not implemented during 2009-10 and virtually all the 190 centres remained non-functional.

The Monthly Progress Report (MPRs) of 10 ICDS projects showed that out of 658 AWCs, 76 centres during 2005-06, 113 centres in 2006-07, 45 centres in 2007-08, 42 centres in 2008-09 and 109 centres in 2009-10 remained non functional. In case of Bardumsa and Miao projects in Changlang Districts, 40 centres remained non functional during the years from 2005-10 due to political reasons (refugee problem). In case of other projects, the reasons were not on record.

The Department stated (October, 2010) that AWC is intended to provide holistic development of children and lactating mothers besides nutrition support through SNP scheme. Other services were also being delivered in AWC and non supply of SNP items didn't mean that AWC was not functional. The department's reply is not acceptable as it was noticed during field visits by audit that AWC normally gets closed since in absence of SNP items, the beneficiaries don't come to AWCs.

1.2.10.5 Quality Control

In order to ensure that quality services were provided and SNP rations supplied contained the required calories and protein content as per the norms, samples of rations were to be tested in a laboratory. This can be done with the help of Community Food and Nutrition Extensions Unit, GOI, Itanagar. But, it was noticed that the samples of rations were not tested though supply of infested groundnut, peas, and soggy and damp fortified biscuits, expired weaning foods were noticed in Doimukh, Basar and Changlang projects.

As per the scale laid down by the Dietary Committee, rice and dal for '*khitcheri*' are to be mixed in the ratio 4:1. But it was noticed that in some of projects rice and dal were mixed in the ratio ranging from 24:1 to 6:1 and in some projects in ratio from 3:1 to 2:1. Thus, it was noticed that the advice of Dietary Committee were not followed affecting the implementation of the programme adversely.

The Department stated (October, 2010) that SNP items received are tested by the GOI at their laboratory at Kolkata and furnished (November 2010) copies of test reports received in May 2010. The test reports indicated testing of only one component of ration i.e. weaning food.

1.2.11 Non formal Pre-School Education (PSE)

PSE is a child centred programme for 3-6 years old children and focuses on holistic development of children and provides a stimulating play environment for their physical, cognitive and psychosocial development.

The Monthly Progress Report (MPRs) prepared by the CDPOs indicated 100 *per cent* coverage of the children enrolled ranging from 1000 to 2500 though some of the AWCs were non functional. Besides, some AWCs were found closed during physical verification and in many cases children were not attending the centres as they were going to pre-primary schools.

Thus, the performance of the projects as reported does not reflect the true picture.

The Department admitted (October, 2010) the audit finding and also added that the Department would issue a circular to ensure factual reporting by project offices.

1.2.12 Nutrition and Health Education (NHED)

The aim of NHED was to make woman in the age group of 15-45 years aware of the role of nutrition in preventing diseases and promoting good health. The ICDS functionaries were to spread this message through communication strategies like home visits, mothers meetings, cooking demonstrations, slide and film shows and involvement with Mahila Mandals.

In the test-checked projects it was noticed that the implementation of this component of the programme was limited only to a few mothers meeting. Other activities like home visits, cooking demonstrations and slide or film shows were not being carried out.

In response, the Department stated (October, 2010) that the Department was carrying out these activities but also added that a circular would be issued directing all to carry out NHED activities more regularly. The reply is not acceptable, as neither during field visits nor during audit were records produced in support of the above activities.

1.2.13 Growth monitoring

To assess the impact of health and nutritional status of the children through growth monitoring, every child in AWCs was to be provided with an individual growth chart. The AWWs were to record the growth of the children regularly. Records of 18 ICDS projects test checked showed that growth charts were never maintained. Consequently, the impact of health and nutritional status of the children remained unassessed resulting in non-availability of an important performance criteria for measuring the achievement of MDG of halving underweight by 2015.

In response, the concerned CDPOs stated (August, 2010) that the impact on health and nutrition of the children could not be recorded for want of weighing scale and growth charts. The Department stated (October, 2010) that the charts could not be supplied earlier due to fund constraint but charts have been supplied during the current year. Besides, the weighing scale would also be provided in future when the required funds are available for this purpose.

The reply of the Department is acceptance of its failure to implement this component of the scheme. This could have been achieved if the Department had established linkage with Health and Family Welfare Department and involved the SCs/PHCs.

1.2.14 Health check-up and immunization

Records of 18 test checked projects indicated that health camps were not organized in the project areas and no Medical Officer visited any AWC. As a result, the components of the Scheme like Health checkup and immunization were not implemented.

In response, the ICDS functionaries stated that the beneficiaries attended hospitals and health checkup and immunizations were got done by themselves. But, the AWWs were required to maintain the records of immunization beneficiary-wise through home visits. In absence of the relevant records, the status of the actual immunization remained unassessed and the actual implementation of the programme could not be cross verified in audit.

In response the Department stated (October, 2010) that the Government has been trying to converge ICDS, NRHM, SSA and total sanitation programme so that the assets and logistics created under these activities are utilized better and overlapping is avoided. As far as maintenance of immunization records is concerned, the Director, SWW&CD stated that Accredited Social Health Activist (ASHA) workers of NRHM were maintaining this record.

1.2.15 Field visits and supervision

A Supervisor has the responsibility of supervising 20 AWCs each month for planning and organizing delivery of ICDS services and also to guide AWWs in maintenance of records. Similarly, a CDPO is responsible for planning and implementation of the programme in project areas and is required to visit at least 8-10 AWCs every month.

Audit scrutiny of the records of 18 projects revealed inadequate visits of AWCs by 75 Supervisors deployed in project areas. It was noticed that 137 centres per month were visited by the Supervisors during 2005-10 against the requisite visits of 1019 centres per month as per the norms leading to a shortfall of 87 *per cent*. Further, no records were made available to audit to substantiate the visits conducted by CDPOs. Thus, it was noticed that the prescribed responsibilities were not carried out by the CDPOs as well as supervisors.

In response, the Department stated (October, 2010) that the Department has issued a detailed circular on this and also assured that the system of field visits and supervision would be strengthened further.

1.2.16 Manpower Management

For effective implementation of the scheme, manpower is one of the key element. The overall manpower sanctioned vis-à-vis actual personnel in position, though called for, was not furnished by the Department. From the records of 16 projects test checked in Audit, it was noticed that requirement was satisfactory and AWW and AW helpers

were stated to have been positioned at each of the AWCs. However, shortcoming in deployment of supervisor were noticed.

Each Supervisor has the responsibility to supervise 20 AWCs each month. Based on this norm and size of the projects, Supervisors are to be deployed. In 14 out of 16 test-checked projects audit noticed irrational deployment of Supervisors. In some projects shortfall in deployment ranged from 33 to 67 *per cent* while in others there was excess ranging from 33 to 200 *per cent*. The above irrational deployment of Supervisors would definitely impact the effective implementation of the programme.

In response the Department stated (October, 2010) that ICDS has a high number of women staffs which creates difficulties in their transfers and postings but efforts would be made to improve the position.

1.2.17 Training

Since the achievement of programme objectives depends upon the effectiveness of frontline workers for improved delivery of packages, the scheme envisaged training of programme functionaries. The AWWs and Helpers are to be imparted job training for three months on joining the services followed by refresher course on completion of two years service. In the State there are five⁷ training centres.

It was noticed that out of ₹ 168.19 lakh received during 2005-10, ₹ 56.13 lakh remained unspent. As per data furnished by the Directorate, against the target of 3,844 AWWs and 2,650 helpers, training was imparted to only 1,260 AWWs (33 *per cent*) and 300 Helpers (11 *per cent*) during the last five years. The details of ICDS functionaries which remained untrained, were not furnished. However, it was noticed from the information furnished by the CDPOs that in 15 projects, out of 1,164 AWWs and 1,164 Helpers, 797 AWWs (68 *per cent*) and 996 Helpers (86 *per cent*) were remained untrained.

In response the Department stated (October, 2010) that the saving of ₹ 56.13 lakh pertained to 2009-10 which was regularized and would be used in 2010-11 on training activities.

1.2.18 Store Management: -

Assessment of requirements is a pre-requisite for procurement of any store item. Records of the Directorate showed that take home Rations (SNP) were procured centrally, but assessment of the actual requirement with reference to number of beneficiaries targeted, was never made. Rather, assessment was limited to the funds released by Government. This resulted in adhoc procurement of stores.

1.2.18.1 Excess Expenditure

The Department procured basic utensils like steel plates, spoons and Mugs at a total cost of ₹ 1.26 crore during 2007-08 and 2009-10 through limited tendering. It was noticed that though these items were procured from M/S Arun Enterprises the lowest

⁷ Itanangar, Bomdila, Tezu, Aalo and Roing.

tenderer, the reasonableness of the rates (market rates) were not verified. The audit team collected the available market rates for the same utensils and same brand of same specifications from the firm which supplied the items to the Department, and it was noticed that the utensils were procured at much higher rates entailing excess expenditure of ₹ 94.68 lakh as tabulated below.

Table No. 1.2.8

(Rupees in lakh)

Year	Name of utensil and quantity procured	Rate at which procured	Market rate	Difference of rate	Excess expenditure
2007-08	25,050 steel plates	150	48	102	25.55
	2004 steel spoons	150	90	60	1.20
	2004 steel mugs	105	50	55	1.10
2009-10	27500 steel plates	275	48	277	62.43
	2200 steel spoons	205	90	115	2.53
	2200 steel mugs	135	50	85	1.87
Total					94.68

In response, the Department stated (October, 2010) that the purchase of SNP items of standard quality was made after following the system of limited tendering. The reply is not acceptable as the vast difference in rates as shown in Table 1.2.8 revealed the ignorance of the Committee members and their failure to ascertain the reasonableness of the quoted price.

1.2.18.2 Avoidable Expenditure:

The Directorate procured 5,39,820 Kg groundnuts and 3,69,480 Kg dry peas during 2007-08 through open tenders. It was noticed that by ignoring the workable lowest rates received the procurement was made from two firms (M/S Vishal Trading Co. and M/S Nguffa group) at higher rates recommended by the Purchase Board on the plea to avoid poor quality and short supplies. Further, the Department projected that the wholesale price of the nearest market at Guwahati was higher than the lowest rates quoted by the few firms, the basis of which was neither on records nor made available to audit to substantiate their statement of market study.

Thus, due to non consideration of lower rates and reasonableness of market rates, the Department incurred avoidable expenditure of ₹ 56.09 lakh

Item	Quantity procured (in Kg)	Accepted rate (in ₹)	Lowest rate not accepted (in ₹)	Avoidable Expenditure (₹ in lakh)
Groundnuts	5, 39,820	47.10	37.75	50.47
Dry peas	3, 69,480	26.37	24.84	5.62

The Department stated (October, 2010) that the lowest quoted rates were found unworkable and after collecting wholesale rate from Guwahati, the committee decided the procurement rates for groundnut and peas.

The reply is not factual since not only the prices in Guwahati were much lower than that reckoned by the Committee, but also the Committee failed to furnish any document in support of the wholesale Guwahati prices obtained for this purpose. To ascertain the reasonableness of these rates, the Commission on Agriculture Costs and

Prices (CACP) was contacted to obtain their prices for this purpose. In response, CACP informed that Guwahati wholesale rate during 2007-08 ranged from ₹ 27.00 (May 2007) to ₹ 33.00 (October 2007) in respect of groundnut against department's projection ₹ 42.50 per kg during the year. It was also noticed in audit that in some projects there were complaints regarding poor quality supplies

1.2.19 Monitoring

The ICDS programme is characterized by a built-in monitoring system for promoting assessment, analysis and actions at different levels at which data are generated. The AWWs were to submit monthly progress reports (MPRs) through Supervisors to the CDPO, who was to consolidate all the information of the project and was responsible for forwarding the MPRs to the Directorate. The Directorate, in turn, after consolidating all the MPRs received from the CDPOs were to send the reports to Central ICDS Cell, Government of India.

Records revealed that MPRs for the period from July 2007 to June 2008 were not prepared by CDPO, Bardumsa. It was also noticed that 1142 AWCs in May 2007, 970 AWCs in August 2007, 941 AWCs in September 2007, 219 centres in March 2008 and 67 centres in March 2009 did not submit MPRs at all. The irregular submission of MPRs reflected a poor monitoring mechanism and ineffective MIS.

13 ICDS District Cells were set-up in the State to ensure proper implementation, supervision and monitoring of the programme. It was noticed in audit that respective responsibility of monitoring of the programme was not carried out by the District ICDS Cells due to the absence of specific instructions from the Directorate. Further, the impact of implementation of the programme during 2005-10 was not evaluated.

The Department stated (October, 2010) that the Department has been monitoring the scheme closely and efforts would be made to make it more effective in future.

1.2.20 Conclusion

The overall impact of implementation of the scheme was far from satisfactory due to partial implementation of the programme. The budgeting and financial management needed strengthening and poor stores management required more controls to avoid instances of serious excess and avoidable expenditure. Programme implementation suffered as there were instances of poor quality and inadequate supply SNP items.

1.2.21 Recommendations

- The Department in consultation with the Finance Department should streamline the existing system to ensure that funds are available in time for smooth implementation of the programmes.
- Recommendations of the Legislative Committee and other Committees on procurement of SNP items locally should be strictly followed.
- Foodstuff provided should be of acceptable quality containing prescribed nutritive value in terms of calorie and protein content.

- Prescribed level of visits and inspection of Anganwadi Centres by CDPOs and Supervisors should be enforced.
- Regular training as per norms should be imparted to the frontline workers to upgrade their knowledge and functioning in areas of their operation.
- Monitoring mechanism should be streamlined and implementation of the programme evaluated.

Appendix-1.1.2 (Referred to in Paragraph 1.2.10.2)
Statement showing project-wise details of nutrition supplemented during 2005-2010

Name of the ICDS projects	Year	Number of feedings (meals)			No. of beneficiaries	Nutrition supplemented in days per beneficiary
		THR	Khitchri	Total		
Doimukh	2005-06	-	12,222	12,222	2510	05
	2006-07	28678	53,167	81,845	2912	28
	2007-08	48055	1,51,467	1,99,562	3,723	54
	2008-09	2,67,784	58,044	3,15,828	4058	78
	2009-10	29,671	66,953	96,624	3946	25
Balijan	2005-06	Nil	Nil	Nil	Nil	Nil
	2006-07	1,07,194	81,511	1,88,705	1772	106
	2007-08	1,49,333	1,20,100	2,69,433	2611	103
	2008-09	194,849	75655	2,70,504	2651	102
	2009-10	62,603	71,813	1,34,416	2668	50
Kimin	2006-07	24,000	37,811	61,811	3532	18
	2007-08	167,917	61,867	2,29,784	3328	69
	2008-09	69,679	23,655	93,334	3141	30
	2009-10	27,688	36,040	63,728	2863	22
Namsai	2005-06	1,84,148	62,555	246,703	7461	33
	2006-07	1,52,889	62588	251,477	5329	40
	2007-08	2,74,611	2,26,311	5,00,922	5429	92
	2008-09	453,287	-	4,53,287	6958	62
	2009-10	1,12,891	69,100	1,81,991	8622	21
Tezu	2005-06	45751	20,033	65784	1563	42
	2006-07	52167	4766	56933	1564	36
	2007-08	142,361	58,966	201327	1625	123
	2008-09	108,032	1,40,188	248220	2284	108
	2009-10	25,452	25,280	50732	3092	17
Changlang	2005-06	NA	NA	NA	1549	NA
	2006-07	41,611	37,855	79,466	1832	44
	2007-08	102,500	67,922	1,70,422	1588	107
	2008-09	89,950	30,277	1,20,227	1422	85
	2009-10	51,752	16,613	68,365	2037	34
Bordumsa	2005-06	79,411	13,400	92,811	46,92	20
	2006-07	97,444	1,08,300	205,744	4301	43
	2007-08	246,333	2,16,055	462,388	4487	103
	2008-09	320,896	78,333	3,99,229	5365	74
	2009-10	92,072	81,573	1,73,645	4067	43
Ruksin	2005-06	23550	-	23,550	1515	16
	2006-07	23550	-	23,550	1743	14
	2007-08	62650	45278	1,07,928	2045	53
	2008-09	1,11,437	66889	1,78,326	1998	89
	2009-10	47,098	15,333	42431	2292	19

Name of the ICDS projects	Year	Number of feedings (meals)			No. of beneficiaries	Nutrition supplemented in days per beneficiary
		THR	Khitchri	Total		
Pasighat	2005-06	80,555	10,066	90,621	3922	23
	2006-07	51,457	59,000	1,10,457	3419	32
	2007-08	52,184	26,044	78,228	3601	22
	2008-09	1,17,210	1,32,511	2,49,721	3897	64
	2009-10	36,458	40,373	76,831	4966	15
Nari	2005-06	33,997	7111	41,108	1970	21
	2006-07	33,997	47,333	81,330	1947	42
	2007-08	33,997	70,100	1,04,097	1987	52
	2008-09	1,51,991	40788	1,92,779	2099	92
	2009-10	33,717	29,996	63,713	2111	30
Mebo	2005-06	65,359	7778	73,137	2066	35
	2006-07	26,389	27,822	54,211	2101	26
	2007-08	60176	44,444	1,04,622	2214	47
	2008-09	83,920	76,667	1,60,587	2332	69
	2009-10	29,585	23,333	52,918	2296	23
Likabali	2005-06	99,346	19,366	1,18,712	2396	50
	2006-07	34,608	94,666	1,29,274	2539	51
	2007-08	56,607	1,20,855	1,77,462	2695	66
	2008-09	1,12,710	1,71,066	283,776	2866	99
	2009-10	53,475	40333	93,808	3132	30
Aalo East	2006-07	7095	33,911	41,006	2370	17
	2007-08	32,332	1,10,422	1,42,754	2410	59
	2008-09	1,24,413	46,667	1,71,080	2090	82
	2009-10	37,573	39,520	77,093	2029	38
Aalo West	2006-07	7942	83,889	91,831	2910	32
	2007-08	1,01,109	1,32,662	2,33,771	2916	80
	2008-09	1,11,829	44022	1,55,851	2910	54
	2009-10	56,517	57,447	1,13,964	2910	40
Rungong	2005-06	1,82,732	-	1,82,732	2010	91
	2006-07	2,556	25,556	28,112	2018	14
	2007-08	31,567	60,200	91,767	2017	45
	2008-09	52,617	29,389	82,006	2010	42
	2009-10	94,066	47,967	1,42,033	2010	71
Tirbin	2006-07	10,717	40,000	50,717	1335	38
	2007-08	17,888	97,500	1,15,388	1510	76
	2008-09	77,925	55,000	1,32,925	1698	78
	2009-10	32624	61,407	94,031	2101	45