SOCIAL WELFARE DEPARTMENT

1.4 Performance Audit on Implementation of Integrated Child Development Services

Highlights

The main objectives of the Integrated Child Development Services (ICDS) scheme are to improve the nutritional and health status of children in the age-group of 0-6 years and to improve non-formal pre-school education to children with a view to reduce the incidence of mortality, morbidity, malnutrition and school dropout. The following deficiencies were noticed in implementation of the scheme:

- *Annual Programme Implementation Plan of ICDS was not realistic and several deficiencies were noticed in the planning process*

  (Paragraph 1.4.8.1)

- *The State could not utilize the available fund under the scheme during 2011-12 to 2015-16. Further, the State share was not fully released during the last five years.*

  (Paragraph 1.4.9.1)

- *Construction of 336 Anganwadi Centre (AWC) buildings was not started in spite of payment of ₹5.52 crore.*

  (Paragraph 1.4.10.2)

- *Under six test checked ICDS projects, there were 645 Anganwadi Centre buildings against 2709 AWCs. Out of these 182 were pucca buildings, 127 were semi-pucca building and remaining 336 were kutcha buildings.*

  (Paragraph 1.4.10.3)

- *Lack of hygiene and sanitation was noticed in the test checked Anganwadi Centres. None of the test checked AWCs had drinking water facility, weighing machines and medicine kits; Pre School Education kits were inadequate.*

  (Paragraphs 1.4.10.5 to 1.4.10.8)

- *Supplementary nutrition was interrupted by up to six months in a year; instances of providing supplementary nutrition below the required 25 days in a month were also noticed.*

  (Paragraph 1.4.11.1 (c))

- *There was a loss of Scheme fund of ₹5 crore due to excess engagement of UDC/LDC against the prescribed norms and infructuous expenditure of ₹4.24 crore on idle staff (29 Drivers).*

(*Paragraphs 1.4.12.1 and 1.4.12.2*)

- *There was lack of monitoring and supervision of Anganwadi Centres by ICDS officials.*

(*Paragraphs 1.4.13.1 and 1.4.13.2*)

1.4.1 Introduction

1.4.1.1 The Integrated Child Development Services (ICDS) is a Centrally Sponsored Scheme with the Central assistance comprising of 90 *per cent* of the project cost to Special Category States. The State is to contribute the remaining portion. The scheme was introduced in Manipur in October 1975 with a pilot project at Ukhrul T.D Block and extended to the entire State from 1988-89. The objectives of the scheme are:

- to improve the nutritional and health status of children in the age-group 0-6 years;
- to lay the foundation for proper psychological, physical and social development of the child;
- to reduce the incidence of mortality, morbidity, malnutrition and school dropout;
- to achieve effective co-ordination of policy and implementation amongst the various Departments to promote child development; and
- to enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

1.4.1.2 Package of services under ICDS Scheme

The scheme envisages delivery of an integrated package of six services comprising the following through Anganwadi Centres (AWCs) and with the help of Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs):

- **Supplementary Nutrition Programme (SNP)**: It includes providing of hot meal or ready-to-eat snacks to the target groups i.e., below six years children, pregnant women and lactating mother through AWWs and AWHs;
- **Immunization**: Immunization of pregnant women against tetanus and immunization of infants against vaccine-preventable diseases provided at AWCs with the assistance of Health functionaries on the Nutrition and Health Day;
- **Health Check-up**: This includes healthcare of children less than six years of age, antenatal care of expectant mothers and post-natal care of lactating mother;

- **Referral Services**: During health check-ups and growth monitoring, sick or severely malnourished children and high risk pregnant women are referred to the Primary Health Centre (PHC) or its sub-centres, *etc.*;
- **Nutrition and Health Education (NHED)**: NHED has the long term goal of capacity building of women especially in the age group of 15-45 years so that they can look after their own health and nutrition needs as well as that of their children and families; and
- **Non-Formal Pre-School Education**: The non-formal pre-school education is to cater to the needs of the development of children in the age group of 3-6 years through the medium of play. The services are rendered by AWWs and AWHs at AWCs.

1.4.2 Organization set-up

The Principal Secretary (Social Welfare), Government of Manipur is responsible for the overall administration of the scheme in the State. The Director, Social Welfare Department is the implementing officer with one ICDS Cell at the State level and eight ICDS Cells at the district level. The district level ICDS Cells are headed by District Programme Officers (DPOs) and at the Project level by the Child Development Project Officers (CDPOs). The ICDS package of services is delivered at AWCs through AWWs and AWHs on honorarium basis.

1.4.3 Audit objectives

The Performance Audit was conducted to assess and evaluate whether:

- Planning process for implementation of the scheme was efficient and effective;
- Financial management was efficient, economic and effective;
- The infrastructure *viz.*, buildings, drinking water, supporting manpower, *etc.*, created for implementation of the six services were adequate and effective for the delivery of services;
- Human resource management for the implementation of the scheme was efficient; and
- The system of monitoring and evaluation was in place and effective.

1.4.4 Scope and coverage of audit

The Performance Audit covers the period from 2011-12 to 2015-16. Districts, CDPO offices and AWCs were selected through Simple Random Sampling without Replacement (SRSWOR). Records of the Directorate of Social Welfare, State ICDS Cell and three of the selected District level ICDS Cells, six offices of the sampled CDPOs and 120 AWCs as shown in ***Appendix 1.20*** were test checked. Joint physical inspection of sampled projects and 120 sampled AWCs was also carried out.

1.4.5 Methodology of audit

Audit commenced with an entry conference with the Director on 15 April 2016 during which the audit objectives, scope and criteria were discussed Thereafter, records of the Directorate of Social Welfare, State ICDS Cell, sampled District level ICDS Cells, CDPOs and AWCs were test checked and Joint physical inspection was carried out. Draft of the audit findings were issued to the Department on 26 October 2016 and the same were discussed with the departmental officers in an exit conference on 22 November 2016. Department's views/replies, wherever necessary and applicable has been incorporated in this Report.

1.4.6 Audit criteria

The criteria being adopted to achieve the audit objectives are:

- Population Census data 2011 and directions issued by Government of India (GoI) on ICDS schemes;
- Government of India orders for releasing funds;
- Monthly/quarterly progress reports of expenditure *etc.*;
- Prescribed norms, guidelines and instructions/orders issued by the Ministry of Women and Child Development (MoWCD) and Government of Manipur (GoM);
- Norms for monitoring, evaluation and impact assessment;
- General Financial Rules, 2005; and
- Central Treasury Rules.

1.4.7 Acknowledgement

Indian Audit and Accounts Department (IA&AD) acknowledges the cooperation extended by State Government and District Health Societies (DHSs) Senapati and Ukhrul in providing necessary information and records to audit.

Audit Findings

Audit findings are discussed in subsequent paragraphs.

1.4.8 Planning

1.4.8.1 Inadequate Annual Plans

For smooth implementation of the scheme a detailed plan is needed. As per guidelines, the proposed plan for the State "Annual Programme Implementation Plan (APIP)"[31] is to be prepared by the Department and

[31] Preparation of APIP was introduced from 2013-14. Before that, annual plans were to be prepared.

submitted to the MoWCD for its approval and as per the approved APIP, the scheme is to be implemented in the State at various levels i.e. Directorate, District, Project and AWCs. The Department prepared APIP for three years (2013-14 to 2015-16) and submitted to the Ministry of Women and Child Development (MoWCD). However, Annual Plans for the preceding two years (2011-12 and 2012-13) were not prepared.

Scrutiny of the plans revealed that the APIPs simply indicated the outlay without specifying the activities to be carried out by various field units. There was no record to indicate that inputs from Block/Project and AWC levels were obtained for preparation of the State level plans. The plans were to be prepared on the basis of household and facility survey at village, block and district levels. Records for carrying out comprehensive household survey were not available with the Department till date of audit (October 2016). Therefore, the plans prepared for implementation of ICDS scheme in the State were not realistic. Some instances of shortcomings of the APIPs noticed during the course of audit are as follows:

- The APIP, 2015-16 was made in the format given by the Ministry with two components *viz.*, "Salient Features of State APIP" for the year 2015-16 and "Summary of Demand" for year 2015-16. It was noticed that there were 28 number of severely malnourished children under 12 CDPOs in the first component of the plan. In contrast, the corresponding number shown in the summary of demand was for 1,939 children.

- The status for Maternal Mortality Rate (MMR), Infant Mortality Rate (IMR), under-weight children, severely malnourished children and anemic children (7-36 months) for the year 2014-15 was not provided in the Plan. Planning for nutrition and health improvement of women and children in the State under the Scheme for 2015-16 without relevant information for the year 2014-15 renders the Annual Plan incomplete. The Department replied (December 2016) that the relevant information for the year 2014-15 could not be reflected due to non-availability of State figure.

- The data of malnourished children for the year 2015-16 given in the plan was based on the report of 12 Child Development Project Officers (CDPOs) only against 43 projects operational in the State. The data would have been more informative/ useful had the information been furnished by all the 43 CDPOs. However, the information on Supplementary Nutrition Programme (SNP) beneficiaries under children 0-36 months, children 37-72 months and pregnant and lactating mother were given for all the 43 projects.

- The APIP for 2013-14 projected demands for funds under various components without outlining the strategy to achieve the plan. Though only 9,507 AWCs and 298 Mini-AWCs were operational as of March 2013, the plan had demand for ₹ 6.60 crore under Pre School Education (PSE) kits, medicine kits, flexi fund and monitoring covering 9,958 AWCs and 1,552 Mini-AWCs. Thus, the demand of ₹ 77.22 lakh on excess number of 451 AWCs and 1,254 Mini AWCs was unrealistic as the plan did not have provision for opening and operationalization of these additional AWCs and Mini-AWCs.

- During 2013-16, implementation of the plans was not fully effective as PSE kits for AWCs, medicine kits for AWCs, Uniform and badges for AWWs and AWHs was not made available as targeted in the plan though the fund was available.

The shortfalls in the planning process as discussed above have resulted in gaps in implementation of the Scheme which is discussed in subsequent paragraphs.

1.4.9 Financial Management

As far as release of funds for carrying out schemes of ICDS is concerned, it is released in two parts – namely, (i) ICDS (SNP) under which only the Supplementary Nutrition Programme (SNP) component is covered, and (ii) ICDS (General) under which five components other than SNP are covered.

1.4.9.1 Financial Progress under ICDS (General)

During 2011-12 to 2015-16, Government of India (GoI) released ₹ 365.70 crore under ICDS (General) while the State Government released ₹ 36.46 crore of its share which is sort by ₹ 4.18 crore of the applicable State share of ₹ 40.63 crore. The fund released by GoI and State Government and expenditure incurred during 2011-16 is shown in the following table.

Table No. 1.4.1 Funds received and expenditure under ICDS (General)

(₹in lakh)

Year	Fund released by GoI (90 *per cent*)	Applicable State share (10 *per cent*)	State share released	(+)Short/ (-) Excess release of State share	Total funds received	Total Expenditure
2011-12	5,337.13	593.01	548.00	45.01	5,885.13	5,337.13
2012-13	5,292.74	588.08	549.00	39.08	5,841.74	4,940.21
2013-14	9,333.16	1037.02	841.79	195.23	10,174.95	9,333.16
2014-15	11,177.62	1241.96	806.90	435.06	11,984.52	8,168.09
2015-16	5,428.99	603.22	900.00	-296.78	6,328.99	6,378.17
Total	**36,569.64**	**4063.29**	**3645.69**		**40,215.33**	**34,156.76**

Source: Departmental records

From the above table, it appears that the State could not utilize the available fund under the scheme in all the five years. Further, the State Government contribution was not fully released during last five years 2011-16.

1.4.9.2 Financial Progress under ICDS Supplementary Nutrition Programme

The Supplementary Nutrition is one of the six services provided under the Integrated Child Development Services (ICDS) Scheme which is primarily designed to bridge the gap between the Recommended Dietary Allowance (RDA) and the Average Daily Intake (ADI) among children (6 months – 6 years), pregnant mothers and lactating mothers.

During 2011-12 to 2015-16, GoI released ₹ 334.91 crore under ICDS (SNP) while the State Government released ₹ 8.31 crore which is short by ₹ 27.80 crore of the applicable State share of ₹ 36.11 crore as shown in the following table.

Table No. 1.4.2 Fund received and expenditure under ICDS (SNP)

(₹in lakh)

Year	Fund released by GoI (90 *per cent*)	Applicable State share (10 *per cent*)	State share released	(+)Short/ (-) Excess release of State share	Total funds received	Total Expenditure
2011-12	2,248.30	249.81	Nil	249.81	2,248.30	2,248.30
2012-13	2,946.24	327.36	Nil	327.36	2,946.24	0.00
2013-14	7,395.34	821.70	211.00	610.70	7,606.34	0.00
2014-15	10,996.11	1,221.79	310.08	911.71	11,306.19	2,040.71
2015-16	9,904.70	990.05	310.00	680.05	10,214.70	2222.99
Total	**33,490.69**	**3,610.71**	**831.08**	**2779.63**	**34,321.77**	**6,512.00**

Source: Departmental records

In violation of the ICDS guidelines which require the State Government to contribute its share of 10 *per cent* proportionately, State share for 2011-12 and 2012-13 was not released. In spite of release of grant of ₹ 29.46 crore and ₹ 73.95 crore by Government of India (GoI) during 2012-13 and 2013-14 respectively, no expenditure was made during these two years thereby depriving the intended beneficiaries of the scheme. Reasons for not incurring expenditure during 2012-13 and 2013-14 were not furnished (January 2017).

1.4.9.3 Other issues in Financial Management under ICDS (General) and ICDS (SNP) budget

a) Delay in release of fund

As per instructions of GoI, the State Government is required to release fund within 15 days of receipt of fund from GoI.

Scrutiny of records showed that during the period from 2012-13 to 2014-15, State Finance Department delayed the release of ICDS funds both ICDS (General) and ICDS (SNP) received from GoI by 16 to 1,186 days beyond the permissible limit. Details are shown in ***Appendix 1.21***. Records on release of fund for the year 2011-12 and 2015-16 were not made available to Audit.

Implementation of ICDS scheme is dependent to a great extent on adequate and timely availability of both food-grains and fund, such interruptions on fund flow had an adverse impact on the timely implementation of the SNP Scheme.

Department replied (January 2017) that delay in release of funds occurred due to late release of funds by the Government of India. Reply is not acceptable as the delays were calculated based on the date of release of funds by GoI.

b) Fund kept under 8449 - Other Deposit

As per Rule 290 of Central Treasury Rules (CTR), no money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Scrutiny of records of the Director, Social Welfare Department revealed that ₹ 28.11 crore was drawn during March 2011 to March 2016 through 42 bills and immediately deposited under the Major Head 8449-Other Deposits under the instruction of the State Finance Department. Keeping of fund under Other Deposit and their subsequent partial release or non-release hindered timely implementation of the scheme. As of March 2016, ₹ 2.03 crore was lying under the deposit head.

While accepting the audit observation, Department replied (January 2017) that parking of funds and their partial withdrawals were done on the advice/instruction of State Finance Department and now the amount has been reduced to ₹ 2.03 crore. However, the fact remains that the Department had kept huge amount of fund under deposit head in violation of provision of CTR.

c) Taxes and charges not deducted - ₹ 4.12 crore

As per orders of the Government of Manipur (GoM), Value Added Tax (VAT) (5.6 *per cent*), Agency Charges (11.75 *per cent*), Labour Cess (one *per cent*) and Income Tax (two *per cent*) were to be deducted at source while making payment/release of fund to the work agency from the bills of construction works and deposit/remit the deducted amounts into Government accounts. Further, the State Finance Department while issuing Administrative Approval and Expenditure Sanction (AA&ES) instructed the Department to deduct at source all leviable taxes and charges and deposit the same into the relevant heads of account before depositing fund to the work agency.

Scrutiny of records of the Directorate of Social Welfare, revealed that leviable taxes and charges amounting to ₹ 4.12 crore was not deducted while making payment[32] (November 2015) to the work agency/contractor for construction of 1000 Anganwadi Centres as required under provisions *ibid*. The details are shown in the following table.

Table No. 1.4.3 Taxes and charges not deducted

(Amount in ₹)

Total Expenditure	Deductible				Total Amount
	LST/VAT (5.60%)	Agency Charge (11.75%)	Labour Cess (1%)	Income Tax (2%)	
20,25,00,000	1,13,40,000	2,37,93,750	20,25,000	40,50,000	4,12,08,750

Source: Departmental records

This has resulted in loss of Government revenue to the tune of ₹ 4.12 crore.

While accepting the audit observation, Department replied (January 2017) that the concerned District Programme Officers and Deputy Commissioners were informed to deduct and remit the realizable amount and the same would be intimated to Audit after receipt of reply from them. Though the Department

32 Drawn vide Bill No. 320/SW/ICDS dated 16 November 2015.

stated that the realizable amounts would be recovered, progress in this regard has not been intimated.

d) Detailed Countersigned Contingent (DCC) bills submitted without vouchers - ₹ 24.57 crore

As per provisions contained in Rules 308 and 309 of CTR, DCC bills along with supporting vouchers are to be submitted in respect of the Abstract Contingent (AC) bills drawn, and sent to the Office of the Accountant General (A&E) within a month from the date of receipt of such AC bills.

Scrutiny of records revealed that the Department drew ₹ 24.57 crore during October 2015 to January 2016 through seven AC bills for purchase of materials for hot cook meals, vehicle, furniture, rice, payment of godown rent *etc*. The DCC bills were prepared and submitted after the prescribed time period of one month. However, the Department could not produce relevant vouchers/sub-vouchers/APRs *etc.*, for utilization of the amount. Thus, the practice of submitting DCC bills without supporting vouchers involved high risk of misappropriation. Department stated (January 2017) that no DCC bill is pending. However, supporting vouchers for submitted DCC bills were not furnished.

e) Irregular drawal of Fully Vouched Contingent (FVC) Bills

Rule 306 of CTR provides that money under FVC charges should be drawn from Treasury in Form TR 30 showing full details of charges and number of sub-vouchers enclosed in support of supplies received/liabilities incurred.

Test check of bills for implementation of ICDS (General) scheme in the Directorate revealed that ₹ 22.49 crore was drawn for construction of 1000 AWCs' buildings (₹ 20.25 crore) and up-gradation of 498 AWCs' buildings (₹ 2.24 crore) during November 2015 and March 2016 through two FVC bills without enclosing any sub-vouchers and other relevant documents like detailed estimates, abstract of cost, measurement books, Administrative Approval and Expenditure Sanction (AA&ES), technical sanction, work agreement, work orders and relevant vouchers *etc.* Drawing of money through FVC bills without enclosing sub-vouchers and other relevant documents is a gross violation of financial rules with high risk of fraud and misappropriation.

While admitting the audit observation, Department stated (January 2017) that the practice of drawal of FVC bill for construction works would be avoided in future.

f) Irregular Drawal of Self Cheques

As per instructions of the Finance Department, drawal of cheque in favour of self by all Drawing and Disbursing Officers (DDOs) was banned with effect from 13 March 2008. Failure to comply with the order was to be treated as a case of fraud and would be liable to prosecution under the Manipur Public Servants Personal Liability Act, 2006.

Scrutiny of bank statements, cheque counterfoils and cash books of all the sampled CDPOs and DPOs and the Directorate revealed that ₹ 8.00 crore was drawn through self cheques during the period from April 2011 to March 2016 in contravention of the extant provisions *ibid*. The details of drawal of self cheques are shown in the following table.

Table No. 1.4.4 Amount drawn through self cheques

Sl. No.	Name of DDO	Amount (₹)
1	CDPO, Chandel	36,96,544
2	CDPO, Imphal East-I (Sawombung)	33,46,650
3	CDPO, Imphal East-II (Keirao Bitra)	1,64,05,690
4	CDPO, Kakching	89,37,703
5	CDPO, Machi	60,16,375
6	CDPO, Thoubal	3,98,60,940
7	Directorate of Social Welfare[33]	2,78,000
8	DPO, Chandel	2,66,300
9	DPO, Imphal East[34]	9,10,000
10	DPO, Thoubal	2,86,044
Total		**8,00,04,246**

Source: Departmental records

The amount of ₹ 8.00 crore was apparently drawn for procurement of Hot Cooked Food items under SNP and for miscellaneous items in violation of Government order.

Audit could not draw any assurance about its proper utilization as there was no recorded acknowledgment of receipt by the payee/recipient, actual disbursement and receipt of the amount by the intended person. Hence, the misuse/misappropriation cannot be ruled out.

While accepting the Audit finding, Department stated (January 2017) that instructions would be issued to all DDOs not to encash any amount by self cheque.

g) Cash book and records not maintained

As per Rule 290 of CTR, no money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demand or to prevent the lapse of budget grant. Further, Rule 77 of CTR states that all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the office in token of check. Use of eraser or overwriting of an entry once made in the cash book is strictly prohibited. Any correction should be made under the dated initials of the Head of the office.

The Directorate could not produce the cash book prior to 27 June 2011 and for the period from 01 April 2013 to 03 March 2014. As per information furnished by the Department, during the aforesaid period, expenditure of ₹ 100.33 crore was incurred. It was also seen that during the period 01 April 2011 to 31

[33] Bank Account Statement produced only for the period from 15 October 2014 to 5 January 2015 (i.e. three months).
[34] Upto 26 February 2014 only.

March 2014, expenditure of ₹ 218.59 crore was incurred under ICDS – General, SNP and Training. However, supporting documents in respect of the transactions for ₹ 218.59 crore could not be made available to Audit.

During the period from August 2011 to August 2012, corrections in Cash book were made by using white fluid/erase-ex without any dated initials of the Deputy Director who held charge of DDO which was in violation of rules *ibid*.

The irregularities in maintenance of cash book and records which persisted over prolonged periods indicate failure in the control system and the possibility of misappropriation of funds could not be ruled out.

Department stated (January 2017) that the documents/records were not traceable and will try to produce in the next audit.

h) Payments without authorization

Rule 22 of General Financial Rules, 2005 (GFR) envisages that no authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from Government account unless the same has been sanctioned by a competent authority.

Test check of bills and records of the Directorate revealed that expenditure of ₹ 1.06 crore was incurred from the funds provided for implementation of ICDS scheme without obtaining Administrative Approval and Expenditure Sanction (AA&ES). It was noticed that the sanctions were obtained after incurring expenditure for different purposes in violation of the rules *ibid*.

The Department stated (January 2017) that sanctions were accorded when the DDOs claimed the amounts for reimbursement. The reply is not acceptable as prior approval should have been obtained as per rules *ibid*.

i) Retention of heavy cash balance

As per Rule 290 of CTR, no money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demand or to prevent the lapse of budget grant.

Scrutiny of cash book revealed that the Directorate retained heavy cash balances ranging from ₹ 2.00 crore to ₹ 41.03 crore during the period 2011-16 in their current account throughout the course of the respective years as shown in ***Appendix 1.22***. The Director had drawn the amounts for procurement and supply of SNP items, medicine kits, uniforms, weighing machines *etc.*, without immediate requirement. Such retention of heavy cash balance is not only violation of Rule *ibid* but also potentially fraught with mis-utilization of funds.

While accepting the Audit observation, the Department stated (January 2017) that these occurred due to delay in finalization of tender process and would try to minimize cash balance in future. The reply is not acceptable as the amounts should not be drawn in anticipation of demand as per provision of CTR.

j) Utilization Certificates not submitted

As per instructions of the MoWCD, information on expenditure for every quarter must be furnished by 15th of the following month. Further, Rule 212 of GFR provides that Utilization Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General (A&E), Manipur within 12 months from the date of their sanction, unless specified otherwise in respect of grants provided for specific purposes.

However, it was noticed that Utilization Certificates for ₹ 317.66 crore in respect of 90 *per cent* grants under ICDS scheme were in arrears during the period from 2011-12 to 2015-16.

While accepting the Audit observation, the Department replied (January 2017) that they would try to submit UCs in time.

1.4.10 Overall Infrastructure Facilities

The implementation of various components/services under ICDS on the whole was dependent on the provision of basic physical infrastructure, necessary human resources, weighing machines, pre-school education kits, medicine kits, *etc*. In addition, each AWC should be provided with Information Education and Communication material and Early Child Care Education activity books. Basic infrastructure required for delivery of ICDS services involves construction of new AWCs/ mini-AWCs and up gradation of existing AWCs. Further, the services are delivered by provision of designated human resources in the form of appointment of AWWs and AWHs. Normally, an AWC is provided with one AWW and one AWH. In the case of mini AWCs, only one AWW is provided.

Scrutiny of records pertaining to creation and upgradation of AWCs and appointment of AWWs and AWHs brought out various deficiencies which are discussed in the succeeding paragraphs.

1.4.10.1 Creation of excess number of AWCs in violation of norms resulting in extra expenditure - ₹ 50.77 crore

AWCs and Mini-AWCs are to be created as per norms of ICDS scheme prescribed by the Ministry of Women and Child Development based on the population of the area/project, one AWC should be created to cover population of 400 to 800 for Rural/Urban areas/projects and for tribal areas/project, one AWC to cover population of 300 to 800.

As per the Census Report 2011, the total urban/rural population in the valley districts of the State was 16,28,224 while the total population in tribal areas, i.e., the hill districts was 10,93,532. As per norms the State should have 7,715 AWCs as per population. However, the Department had created 9,958 AWCs as of March 2016. This resulted in excess creation of 2,243 AWCs (March 2016) in violation of population norms. The creation of these excess centres resulted in extra expenditure of ₹ 50.77 crore towards payment of honorarium to Anganwadi Workers and Anganwadi Helpers during the period from 2011-12 to 2015-16 as shown in the following table.

Table No. 1.4.5 Excess expenditure due to creation of excess AWCs and Mini AWCs

Year	No. of AWCs created	Maximum No. of AWCs to be created as per norms	Excess Centres created	Amount of Excess Honorarium (*Amount in ₹*)		
				Workers @ ₹ 3000 pm	Helpers @ ₹1500 pm	Total
2011-12	9,497	7,715	1,782	6,41,52,000	3,20,76,000	9,62,28,000
2012-13	9,507	7,715	1,792	6,45,12,000	3,22,56,000	9,67,68,000
2013-14	9,507	7,715	1,792	6,45,12,000	3,22,56,000	9,67,68,000
2014-15	9,507	7,715	1,792	6,45,12,000	3,22,56,000	9,67,68,000
2015-16	9,958	7,715	2,243	8,07,48,000	4,03,74,000	12,11,22,000
			Total	**33,84,36,000**	**16,92,18,000**	**50,76,54,000**

Source: Departmental records

Justification for creation of excess number of AWCs contrary to the norms was not available on record. Records for assessment of requirement were also not available.

In reply, the Department stated that the total targeted number of AWCs and sanctioned by the GoI by 2008-09 for the State was 9,958 AWCs. The reply of the Department is in contrary to the information furnished to Audit as shown in the table above and against the prescribed population norms. Further, copy for sanction of 9,958 AWC during 2008-09 could not be furnished.

1.4.10.2 Non construction of AWCs rendering doubtful expenditure - ₹ 5.52 crore

Construction works of AWC buildings were planned to be undertaken in five phases starting from 2002 to 2015 under ICDS Scheme in the State. The works were entrusted to the construction committee consisting of the local MLA, the District Programme Officer (DPO) and the Executive Director, District Rural Development Agency (DRDA)/Deputy Commissioner of the concerned district with an estimated/ approved costs of ₹ 1.25 lakh per AWC building for Phase-I to III; ₹ 1.75 lakh per AWC building for Phase-IV, and ₹ 4.5 lakh per AWC building for Phase-V. The amounts were released to the joint bank accounts operated by the concerned DPO of ICDS and Deputy Commissioner of the concerned district. Payments for the construction works from Phase I to IV had already been made while only 50 *per cent* of the amount was paid as 1st installment for the works taken up under Phase-V. The works were stated to have been completed as per the terms and conditions within three months in respect of AWC building constructed under Phase-I to IV and six months in respect of Phase V from the date of release of 1st installment. As per records, Phase V works started in November 2015 and was scheduled to be completed in May 2016. The status of completion/non-completion of construction of AWCs is given in the following table.

Table No. 1.4.6 Construction of AWC buildings in sampled districts

Phase	No. of AWC building							Amount spent on AWC buildings not constructed (in ₹)
	Plan/claimed to be Completed				Construc-ted but not in use	Not comple-ted	Not construc-ted	
	Imphal East	Thou-bal	Chan-del	Total				
I	109	123	68	300	19	15	32	127 x ₹ 1,25,000 = ₹ 1,58,75,000
II	127	81	90	298	12	14	45	
III	110	102	24	236	13	11	50	
IV	308	140	49	497	11	58	154	154 x ₹ 1,75,000 = ₹ 2,69,50,000
V	177	155	32	364	0	122	55	55 x ₹ 2,25,000 = ₹ 1,23,75,000
			Total	**1695**	**55**	**220**	**336**	**₹ 5,52,00,000**

Source: Departmental records

From the above table, it appears that out of the 1,695 AWC building reported by the DPOs to have been completed in Phase –I to Phase-V, only 1,139 AWC buildings were completed, 220 AWCs buildings were incomplete, 55 AWCs buildings were in dilapidated condition as they were not used and 336 AWC buildings was not constructed.

It was also noticed that expenditure of ₹ 5.52 crore was already incurred in respect of the 336 AWC buildings which were yet to be constructed. Sample photographs of the identified sites for constructions of these AWCs are shown below.

Site for Building of Island AWC, Machi Project in Chandel district which was listed as constructed in Phase-II.

Site for Building of Langmeidong Mamang Makha Leikai AWC, Kakching Project in Thoubal district which was listed as constructed in Phase-IV.

Site for building of Wangjing S.K. Mamang AWC of Thoubal Project, Thoubal district which was listed as constructed in Phase-IV.

Site for building of Khangabok Part I Awang Leikai AWC, Thoubal Project, Thoubal district started under Phase-IV was abandoned.

Thus, expenditure of ₹ 5.52 crore incurred on 336 AWC buildings under Phase-I to Phase-V was doubtful and misappropriation of the amount cannot be ruled out.

Department replied (January 2017) that 2nd installment for construction of AWCs under Phase-V was not released and strict instructions had been issued to DPOs and DCs to make payment after proper verification. However, copy of the same was not furnished and the Department remained silent about payments for construction of AWCs under Phase-I to IV and further stated that the Department would strictly monitor the construction of AWCs.

1.4.10.3 Poor physical condition of existing Anganwadi Centres

Test check of records of the sampled six ICDS projects revealed that as of March 2016, there were 645 (23.8 *per cent*) ICDS AWC buildings against 2,709 AWCs. Out of these, 182 were *pucca* buildings, 127 were *semi-pucca* buildings and the remaining 336 were *kutcha* buildings. In respect of Machi ICDS project no information had been furnished.

The conditions of some of the AWC buildings are shown below:

Lairikyengbam Awang Leikai AWC, Imphal East-I Project run in a *kutcha verandah*

Dilapidated condition of Khongjom Mamang AWC of Thoubal Project in Thoubal district.

Even after four decades (since 1975) of implementation of this flagship scheme, the State failed to provide good infrastructural support to the AWCs thereby adversely affecting the quality of services rendered. An AWC with good infrastructure and requisite facilities can serve as the primary attraction for parents, encouraging them to send children for feeding and pre-school education. The existing infrastructure of AWCs is not likely to attract intended beneficiaries to the centres.

1.4.10.4 Inadequate space, furniture, utensils, equipments, *etc.*, in AWCs

As per the Scheme guidelines, the AWCs are required to provide hot cooked meals under SNP. In addition, the AWCs are also required to provide pre-school education to children between the age-group of three to six years. For construction of AWC building prescribed by the Ministry, an AWC should have a separate sitting room for children/women, separate kitchen, store room for food items and adequate space for children to play (indoor and outdoor activities).

Joint inspection of 120 AWCs revealed that there was non adherence to the norms prescribed by the Ministry regarding availability of space, utensils, equipments, *etc*. In 79 AWCs, there was no adequate space for outdoor activities. In 119 AWCs, no blackboard was available. Separate space for cooking; separate space for storing of food; adequate space for indoor activities of children; adequate space for outdoor activities; basic furniture like table and chair; and utensils for cooking as well as for serving were not available in all 120 AWCs.

The inadequacies in basic infrastructure for AWCs pose a serious challenge to the effective delivery of the services under the Scheme. Audit could not find assurance on quality of services in view of inadequate space and furniture at the AWCs.

The Department accepted the audit observation (January 2017).

1.4.10.5 Poor hygiene and sanitation at AWCs

Hygiene and sanitation of AWCs is important in view of the fact that beneficiaries are required to stay at AWCs for about four hours during the day. As per the Ministry's instructions, child friendly toilet and drinking water facility were the basic minimum requirements for the effective functioning of an AWC.

Test check of records of the sampled six ICDS projects revealed that toilet and drinking water facilities in the AWCs were not adequate. As of March 2016, there were 214 (7.89 *per cent*) AWCs with basic toilet facilities and only 10 (0.36 *per cent*) AWCs with drinking water facilities against 2,709 AWCs under six ICDS projects.

Thus, inadequate infrastructural support to AWCs compromised the quality of hygiene and sanitation available to the beneficiaries under the Scheme. The absence of these basic amenities put the young children in unhygienic condition.

In response (January 2017), Department stated that they would try to improve the toilet and drinking water facility to AWCs.

1.4.10.6 Non-availability of Weighing Machines

The provision of supplementary nutrition to beneficiaries under ICDS necessitates the need of monitoring weight of children on a regular basis to gauge the nutrition level of the beneficiaries. Children below the age of three years are to be weighed once a month and children of 3-6 years of age are to be weighed quarterly. Further, health check-up component under the scheme requires healthcare of children less than six years of age, antenatal care of expectant mothers and postnatal care of nursing mothers.

During test check of records of the sampled six ICDS projects, it was noticed that adequate weighing machines (both adult and baby) were not provided to the AWCs. The shortage was from 2 *per cent* to 100 *per cent* of the total

AWCs in a project. Among the sampled 120 AWCs, none of them had a functional weighing machine. During interactions, the AWWs stated that available weighing machines are used on rotation basis. Thus, inspite of availability of fund, weighing machines were not provided to AWCs.

As such, monitoring and evaluation of growth and health status of the beneficiaries were not taken up on regular basis. Therefore, it was not possible to assess the effectiveness of supplementary nutrition programme.

In response (January 2017), Department stated that procurement of weighing machine is under process.

1.4.10.7 Medicine Kits not available

ICDS guidelines envisage supply of Medicine Kits worth ₹ 1,000 to every AWC every year, for which fund was provided through the Central allocation for ICDS (General). Government of India reiterated in March 2000 that the Medicine Kits should be made available to all AWCs every year. The Medicine Kits were meant for medical exigencies in the jurisdiction of the AWCs.

During test check of records of the sampled six ICDS projects, it was noticed that Medicine kit provided to the AWCs were not adequate with the exception of Thoubal ICDS Project with an excess supply of 9,064 Medicine Kits (1,201 *per cent* of requirement) in the year 2011-12 against the requirement of 755 numbers. The Department has not replied (December 2016) to Audit on the excessive procurement for only one project.

From the year 2012-13 to 2015-16, all the test checked projects including Thoubal ICDS Project did not received any Medicine Kits. As such, there was no regular supply of Medicine Kits to AWCs despite availability of fund.

Thus, the AWCs were left without any backup for medical exigencies with adverse impact on the effectiveness of the scheme. The lack of Medical Kits in the AWCs also indicated lack of seriousness on the part of the Department in implementation of the scheme.

In reply, the Department stated that during 2015-16, 9,805 number of Medicine Kits were procured and being distributed. However, records for procurement, distribution and receipt of the item could not be furnished to Audit (January 2017).

1.4.10.8 Non-provision of Pre-School Education kits

Pre-School Education (PSE) is an important component of the ICDS scheme for imparting non formal pre-school education to children in the age group 3 – 6 years in AWCs. It includes exercises for physical and motor development, language development like pre-conversations, story-telling, vocabulary building, development of creativity and imagination, group activities, pre-writing activities like drawing and pattern making, developing pre-number concepts, playing with dolls, toys, role play, personal hygiene, identification of objects, *etc.*, so as to develop learning attitudes, values for emotional and mental preparation before primary education is imparted to them in regular schools. To effectively achieve the objective, recurring expense on Pre-school education kit is required to be incurred annually at the rate of ₹ 1,000 per AWC to equip each AWC with the necessary items for imparting pre-school education. The rate was revised to ₹ 3,000 from the year 2013-14.

During test check of records of the sampled six ICDS projects, it was noticed that the shortage of supply of PSE kits ranged from 12 *per cent* to 100 *per cent* during 2011-16. Details are given in ***Appendix 1.23***.

In the absence of PSE kits, imparting of PSE to the children would be ineffective, thereby defeating the objectives of the scheme.

In reply (January 2017), Department stated that tender for procurement of Pre-School kit was under process.

1.4.10.9 Information Education Communication materials and Early Childhood Care Education activity books not available

The objective of the Information Education Communication (IEC) (including Infant Young Child Feeding activities) and Community Mobilization component under ICDS scheme are essentially to:

- Create awareness and build up image of ICDS Programme;
- Stimulate demand for ICDS Services;
- Affect and sustain behavioural and attitudinal changes in child caring, nutrition and health behavior; and
- Muster and sustain community participation.

As per the Scheme guidelines, IEC activities were to be carried out through district and project level seminars, audio and visual media, folk media, village camps, Mahila Mandal/ Mothers' Group meetings, home visits and other local media such as posters, slides, flash cards, flip charts, periodical newsletters, *etc.* A sum of ₹ 50,000 per Project and ₹ 1,000 per AWC per year were to be provided for conducting IEC activities. Also a sum of ₹ 1,000 per AWC per year was to be provided for conducting Early Childhood Care Education (ECCE).

Test check of records of the sampled six ICDS Projects revealed that there was significant shortfall in expenditure incurred on conducting IEC activities and ECCE ranging up to 100 *per cent*. Further, all the 120 AWCs test checked did not receive any IEC materials and ECCE Activity Book during the period. This showed that the Department failed to heed the importance of IEC in implementation of the Scheme.

In reply, the Department stated that fund for IEC was allotted to the concerned CDPOs and they in turn organized sector-wise programme on various activities being taken up under ICDS with local women and children.

However, Department could not produce/furnish to Audit any record for receipt of any IEC materials and ECCE Activity Book and organization of sector-wise programme.

Thus, the State failed in providing necessary physical infrastructure, human resources and other facilities to AWCs which should have an adverse impact in delivery of various services.

1.4.11 Delivery of Services under various Components

1.4.11.1 Under SNP Component

Supplementary Nutrition Programme (SNP) is one of the major components of ICDS scheme under which children in the age group of 6 months to 6 years and Pregnant Women and Lactating Mothers are to be provided 300 days (25 days per month) of Supplementary Nutrition as Hot Cooked Meals (HCM), Take Home Ration (THR) and Morning Snacks. This is to improve the health and nutritional status of the beneficiaries by bridging the energy and protein gap between the Recommended Dietary Allowance (RDA) and Average Dietary Intake (ADI) of children, expecting women and lactating mothers. In order to ensure effective delivery of services under SNP, the department has to arrange for procurement of food items / Micronutrient Fortified Energy Dense Food, *etc.*, in a time bound manner and ensure its availability in all AWCs without any interruption.

The instances of lapses noticed in procurement and supply of quality food items and ensuring the availability at AWC level are discussed below.

a) Irregular Procurement of food items for SNP

i. Irregular Procurement of food items for SNP – ₹ 5.92 crore

As per the provision of Rule 149 of the GFR, goods shall be procured by following the standard method of obtaining bids.

Test check of records revealed that all purchases of food items made by the Anganwadi Supplementary Nutrition (ASN) committees under the sampled six ICDS Projects were made from one firm (M/S. Shekhawat Trading, Thangal Bazar). Expenditure of ₹ 5.92 crore was incurred for procuring food items like pulses, oil, salt, spices, *etc.,* during 2011-16 without observing procurement formalities like floating of tenders, preparing comparative statement, issue of supply/work order under certain terms and conditions, *etc.* This has affected the principle of economy, efficiency and transparency in public procurement of public goods and amounts to giving the firm undue benefit.

ii. Irregular Procurement of Micronutrient Fortified Energy Dense Food

Micronutrient Fortified Energy Dense Food are provided to the beneficiaries under SNP for supplementary feeding to bridge the calorie gap between the national recommended and average intake of children and women especially in low income and disadvantaged communities.

During scrutiny of records for purchase of Micronutrient Fortified Energy Dense Food, the following irregularities were noticed:

On expiry of the existing contract, the Department called for bids (February 2013) for purchase of Micronutrient Fortified Energy Dense Food for the year 2013-14 and the Tender Opening Committee recommended M/S. Rausheena Udyog Ltd., Guwahati being the lowest bidder; the same firm which supplied the item in 2012-13. In this regard, the Higher Tender Committee (June 2013) observed that:

- The Notice Inviting Tender (NIT) was published in only two national and four local dailies as against requirement of publication in three national and five local dailies. A complaint petition had also been received in this regard;
- It was necessary to host the Tender on the Government website; and
- The obligations of the supplier relating to the delivery were not spelt out in the Tender Form. Further, the NIT did not indicate the quantity of goods which could have attracted more suppliers.

The Higher Tender Committee directed (June 2013) for a fresh tender to be completed within a period of three months and recommended that during the intervening period, the item restricted to the requisite quantity for three months be procured at the existing rates from M/s Rausheena Udyog Ltd. However, the Department placed supply order with the firm in October 2013 after a lapse of more than four months from the date of Higher Tender Committee recommendation.

There was no record for finalisation of the new tender. As per the Terms and Conditions of the Agreement, the schedule for supply was to be stipulated in the supply order. The supply order issued to M/S. Rausheena Udyog Ltd., Guwahati did not stipulate any schedule of supply. The agreement did not have provision for deposit of Performance Security, clauses for insurance and penalty in the event of delay in delivery of the food items by the firm. Such irregular procurement of food items without observing due purchase procedure would have an adverse impact on economy, quality and transparency in procurement of the items.

iii. Delay in supply of Micronutrient Fortified Energy Dense Food

Another Supply Order for Micronutrient Fortified Energy Dense Food was placed with the same firm (M/S. Raushena Udyog Ltd., Guwahati) in October 2014. As per the Terms and Conditions of the Agreement, the schedule of supply should have been stipulated in the supply order. The supplier had to submit Performance Security Deposit of ₹ 50.00 lakh in the form of Performance Bank Guarantee from a Nationalized Bank valid till 31 March 2015 within 15 days of receipt of Purchase Order. However, the Department did not stipulate any schedule in the supply order nor had the firm submitted any performance security deposit.

From the records of the Directorate, cases of inordinate delay in the delivery of the item were noticed. As per the agreement dated 21 October 2014 and the supply order dated 22 October 2014, the requirement of one and half month was 6,18,849 kg of Micronutrient Fortified Energy Dense Food. However the food items were supplied by the firm in a staggered manner from November 2014 till November 2015. In the absence of schedule of supply in the supply order, the supplier delivered the requirement of one and half month in 13 months taking the advantage of absence of schedule of supply in the supply order. This has affected timely supply of the food items with adverse consequences on the implementation of SNP.

b) Non-adherence to calorific norms and quality standards in procurement of Micronutrient Fortified Energy Dense Food

As per the Memorandum of Understanding signed between M/S Rausheena Udyog Ltd., Guwahati and the Department, every 100 gm of Micronutrient Fortified Energy Dense Food (Paustik Aahar with milk and Paustik Aahar without milk) supplied by the firm should contain 12-15 gm of protein and 500 Kilo Calorie (K Cal) respectively. The supplier should have tests conducted by a Government of India approved food testing laboratory on the quality and fitness for human consumption, for each batch, and send a copy of the test reports to the Department.

The firm failed to send these reports in time and the Department had not taken action on the firm for the gross lapse which could endanger the health of the beneficiaries. The risk of the lapse on the part of both the firm and the Department was brought to the fore when in May 2015, children under Imphal East-II Project suffered from vomiting and diarrhea after consuming the Micronutrient Fortified Energy Dense Food (Paustik Aahar with milk and Paustik Aahar Khichdi) supplied by the firm.

In July 2014, the Food and Nutrition Board (Eastern Region) and Quality Control Laboratory, Government of India, MoWCD on examining the sample of Micronutrient Fortified Energy Dense Food (Paustik Aahar with milk and Paustik Aahar without milk) collected from Imphal West-I Project found that the protein and the calorie contents were 9.17 gm and 387 K Cal respectively which was much below the agreed standards as stated above.

Thus, the department failed to ensure adherence to calorific norms and quality standards in the food items procured.

While accepting the audit observation, Department stated that supply of items within the stipulated period would strictly be observed in future.

c) Interruption in Supplementary Nutrition Programme and insufficient provision below the norms per month

During test check of records of the sampled six ICDS projects, it was noticed that there were interruptions in providing supplementary nutrition to the beneficiaries up to six months in a year during 2011-12 to 2015-16. There were also instances where the beneficiaries were provided supplementary nutrition below the required 25 days in a month in the sampled six ICDS project. Abstract to the gaps in implementation showing the maximum instances are given in the following table.

Table No. 1.4.7 Maximum interruption in providing supplementary nutrition

Year	Supplementary nutrition not provided (Maximum period)		Supplementary nutrition provided for less than 25 days in a month (Maximum period)	
	ICDS project	Period of interruption	ICDS project	Period of interruption
2011-12	Chandel	3 months	Machi	10 months
2012-13	Imphal East – I	2 months	Chandel	11 months
2013-14	Machi	6 months	Chandel	8 months
2014-15	Machi	3 months	Chandel	11 months
2015-16	Machi	5 months	Chandel	10 months

Source: Departmental records

Such interruptions in providing supplementary nutrition up to a maximum period of 6 months in a year as well as providing supplementary nutrition below the required 25 days a month up to a maximum period of 11 months in a year as shown in the above table could be attributed to delay in supply or non-supply of food items in time at AWC levels. This would result in providing inadequate nutritional support to the beneficiaries. Such interruptions would also have adverse impact on other components of the scheme such as PSE as children are likely to be discouraged to attend for PSE in the absence of supplementary nutrition.

While accepting the audit observation, it was stated that the Department could not provide the exact days for supplementary nutrition due to delay in process for procurement of food items.

1.4.11.2 Under Other Components

Delivery of services under other components suffered from the following inadequacies:

a) Health related services

Immunization, health checkup and referral services are the health related services of ICDS. The scheme guidelines prescribe that all the children below 6 years of age under the project area were to be immunized against diphtheria, whooping cough, tetanus, polio, tuberculosis and measles and health checkups are to be organized at regular intervals by Medical Officer (MO), Auxiliary

Nurse Midwife (ANM) *etc.*, and status to be recorded in health care records. Audit scrutiny in test checked AWCs revealed the following:

- Though Immunization Registers were maintained, details like number of children in the AWC area, date of birth, date of vaccination, *etc.*, were not recorded properly;
- Referral slips were not issued in all the 120 sampled AWCs;
- Records for conducting health check-up including ante-natal care of expectant mothers, postnatal care of nursing mothers and care of the newborn and children under six years of age were not maintained;
- No health cards, mother child cards, child assessment cards and ante-natal or post-natal cards were maintained or issued to the mothers by the AWCs; and
- Record of visits by MO or ANM was not found in the visitors' book maintained by the AWWs.

As such, full picture of services of immunization, health checkups and referral services to beneficiaries during 2011-16 could not be ascertained. The AWWs of the sampled AWCs stated that such works were carried out in nearby hospitals and PHC/PHSC *etc.*, by Accredited Social Health Activist (ASHA) of their localities which was against the scheme guidelines.

b) Nutrition and Health Education

In all the AWCs, Nutrition and Health Education (NHED) is to be observed to create awareness about the nutrition and health of the beneficiaries. However, records were not maintained pertaining to this activity.

From the foregoing paragraphs, it is revealed that the State failed in providing quality services like immunization, health check-ups, referral services, nutrition and health education.

1.4.12 Human Resource Management

1.4.12.1 Excess engagement of UDC/LDC

The revised staffing pattern of the Ministry of Women and Child Development prescribed to engage one Clerk or Typist in each ICDS Project. Contrary to these norms, the Department engaged 96 regular clerical staff for the 43 ICDS projects in the State. Due to engagement of 46 UDC/LDC in excess, the scheme fund to the extent of ₹ 5.00 crore was utilised for pay and allowances during 2011-12 to 2015-16 (considering the average pay of an LDC as ₹ 18,128 per month[35]). Reasons for engagement of excess staff against ICDS norms were not available on record.

35 The least salary of an LDC drawn in March 2012 was considered to get minimum amount for the period from April 2011 to March 2016.

In reply (January 2017), the Department stated that new staffing pattern would be followed by abolishing the post of UDC when the present incumbents superannuate/expire.

1.4.12.2 Infructuous expenditure on idle staff

Scrutiny of records of the offices of the Social Welfare Department under ICDS, it was noticed that none of the DDOs in field offices were provided/allotted any office vehicle. However, 29 regular Drivers were posted in the ICDS projects and DPOs. The expenditure of ₹ 4.24 crore[36] on pay and allowances during 2011-12 to 2015-16 on these idle staff was infructuous expenditure.

The Department replied (January 2017) that recommendation to issue vehicle to ICDS offices for better implementation of the Scheme was requested. Due to utilization of scheme fund on payment of salary *etc.*, to excess/idle staff, the implementation of the scheme suffered.

1.4.12.3 Training status of ICDS functionaries

Training status of functionaries and assessment of training backlog as on March 2016 are as given in the following table.

Table No. 1.4.8 Training status of ICDS functionaries

Sl. No.	Functionaries	Sanctioned by GoI	Men in Position as on 31 March 2016	No. of trained in Job	No. of trained in Refresher	Job training backlog	Refresher training backlog
1	CDPO	43	37	31	34	6(16%)	3(8%)
2	ACDPO	10	10	10	10	0	0
3	Supervisors	391	349	226	101	123(35%)	248(71%)
4	AWWs	9,958	9,958	9,927	6,380	31(0.3%)	3,578(36%)
5	AWHs	9,958	9,958	9,958	5,660	0	4,298(43%)
6	Mini-AWWs	1,552	1,552	0	0	1,552(100%)	1,552(100%)

Source: Departmental records

As seen from the above table, as of March 2016, all the 10 ACDPOs had received both Job Training and Refresher Training whereas all the Mini-AWWs were not given any training. Most of the CDPOs were also trained (backlog 8-16 *per cent* only). The biggest shortfall was in respect of Supervisors as 35-71 *per cent* of them were yet to be trained. Though almost all the AWWs and AWHs had been given Job Training, a large number of them (36-43 *per cent*) were yet to receive Refresher Training.

Implementation of the scheme by untrained functionaries would be less effective. Reason for non-imparting of the requisite trainings to all the functionaries has not been intimated (January 2017).

[36] Calculated at the average pay of a Driver of CDPO, Thoubal at the rate of ₹ 24,411 per month (March 2012) for five years.

While accepting the audit observation the Department stated (December 2016) that backlog of untrained Supervisors was due to non-availability of training programme from Regional Training Centre – NIPCCD, Guwahati. However, initiatives have been taken up to upgrade the State run AWTC to middle level training centre so that Supervisors could be trained in Manipur.

1.4.13 Monitoring and Evaluation

1.4.13.1 Monitoring and supervision visits by ICDS functionaries

As per guidelines for monitoring and supervision on the implementation of the scheme prescribed by the Ministry (2010), the following monitoring and supervision schedule was stipulated and directed for the State officials to ensure effectiveness in the delivery of services in ICDS.

Table No. 1.4.9 Monitoring and supervision schedule

Sl. No.	Category of officials	Schedule requirement	Remarks
1	Supervisors (ICDS)	A minimum of 50 *per cent* of AWCs under the Supervisor's jurisdiction every month	Each AWC under a supervisor's jurisdiction should be visited at least six times in a year.
2	Joint visit by Supervisors (ICDS) with ANM	At least 2-3 AWCs every month	
3	CDPOs/ACDPOs	At least 20 AWCs per month on a rotational basis and to ensure coverage of 100 *per cent* AWCs in a year	Each AWC under a project should be visited by the concerned CDPOs/ACDPOs at least once in a year
4	Joint visit by CDPOs/ ACDPOs with Medical Officer	At least 5 AWCs per month	
5	District Programme Officers (ICDS)	All blocks to be covered per quarter. At least 3 AWCs during each block visit	

Source: Guidelines of ICDS

Test-check of records of the sampled 120 AWCs for the period 2011-16 revealed the following:

- In 33 AWCs, Supervisors did not achieve the minimum requirement of 30 visits[37] during the period;
- Joint visits of Supervisors with ANM were not conducted in any of the 120 AWCs;
- 84 AWCs were not visited by any CDPO, 22 AWCs were visited only once, 8 AWCs were visited twice and 6 AWCs were visited thrice;
- None of the sampled AWCs were jointly visited by CDPOs/ACDPOs with medical officers; and
- DPOs did not visit 119 AWCs.

[37] Calculated at the minimum requirement of six visits in a year.

As such, the monitoring and supervision by ICDS functionaries to AWCs were poor and below the prescribed norms. Therefore, timely monitoring and supervision of the Scheme which provided an important opportunity to the ICDS functionaries for effecting the successful implementation of the Scheme was not done.

While accepting the audit finding, the Department stated (December 2016) that instruction for frequent visits to AWCs by CDPOs/Supervisors will be issued.

1.4.13.2 Coordination with line departments in implementation of the scheme

Government of India vide order No. 16-8/2010-ME, MoWCD (ICDS M&E Unit), dated 31 March 2011 proposed to put in place a 5-tier monitoring and review committee at the central level up to the AWC level with an objective of strengthening the co-ordination and convergence with the line departments and also monitoring and reviewing the progress made in the implementation of the Scheme. The 5-tier levels are given below.

- National Level Monitoring and Review Committee (NLMRC) on ICDS;
- State Level Monitoring and Review Committee (SLMRC) on ICDS;
- District Level Monitoring and Review Committee (DLMRC) on ICDS;
- Block Level Monitoring Committee (BLMC) on ICDS; and
- Anganwadi Level Monitoring and Support Committee (ALMSC) on ICDS.

The SLMRC was to meet every six months or earlier as and when required on the notice of the Chairperson to monitor and review various issues pertaining to implementation of the Scheme and recommend appropriate actions. Under convergence, the SLMRC was to discuss with line departments the following issues:

- Health/NRHM: Status of full immunization at AWCs, provision of ante-natal and health check-ups, referral services and supply of micronutrients (Vitamin A, Iron Folic Acid, de-worming tablet) to AWCs;
- Water and Sanitation: Provision of potable water and sanitation facility at AWCs through convergence with Total Sanitation Campaign and Rajiv Gandhi National Drinking Water Mission or any other schemes of State Governments;
- Sarva Siksha Abhiyan (SSA): Co-location of AWCs with primary schools, integration of PSE in AWCs, support from SSA, *etc.*; and
- Panchayati Raj Institutions (PRIs): Involvement of PRIs and community in overseeing and coordinating the delivery of services at AWCs.

At district level, the DLMRC was to meet at least once in a quarter and discuss on the issues as mentioned above. Similarly, at block level, BLMC was to meet once in a quarter and review on the issues as mentioned above except the convergence with SSA.

However, test-check of records revealed that all the committees were constituted in August 2012 but the required meetings were not held till date of audit (October 2016). Though the term of the SLMRC was to be renewed every year, it has not been renewed since constitution. This indicates that the committees were non-functional. Moreover, immunization at sampled AWCs, ante-natal and health check-ups, referral services and supply of micronutrients were not done in the sampled AWCs. Only de-worming tablets were distributed.

Provision of potable water and sanitation facility at AWCs through convergence with other schemes were absent. It was stated that the facilities of potable water and sanitation were made to the beneficiaries through amenities present at the homesteads of AWWs/AWHs. All the test-checked AWCs were neither co-located with primary schools nor was any support made to them from SSA. Involvement of PRIs and community in overseeing and coordinating the delivery of services at AWCs could not be found.

Thus, coordination of policy and implementation amongst the various departments to promote child development was not achieved for want of effective inter-sectoral convergence.

The Department replied (December 2016) that effort will be made to improve co-ordination with line Departments.

1.4.13.3 Roll-out of the Revised MIS formats not implemented

Para 5 and 6 of the guidelines on "Introduction and Roll-out of Revised Management Information System (MIS) in ICDS programme" of the Ministry prescribes (March 2012) that 11 registers such as Family Details (Register 1), Supplementary Food Stock (Register 2), Supplementary Food Distribution (Register 3) *etc.*, to be maintained by AWWs in place of all existing registers. This is to minimize the burden of paperwork on the AWWs and to maintain process integrity in reporting. The registers are to be distributed after imparting training as recommended. Also, para 17 of the guideline states that once Master Trainers are to be trained, training of the field functionaries and the actual use of the new MIS should follow without any time lapse.

Test check of the records maintained at the Directorate revealed that the Department incurred ₹ 2.06 lakh in connection with the implementation of the Roll-out of the Revised MIS formats for printing of registers and training. One-time induction training covering 5,150 out of 11,510 AWWs, 349 Supervisors/AWTC instructors, 30 District Level Master Trainers and 80 DPOs/CDPOs were conducted during 16 June 2015 to 17 July 2015. Further, test check of records of the sampled CDPOs and AWCs revealed that during September 2014 to February 2015 the sampled AWCs were issued the Revised MIS registers for use. However, as of March 2016, none of the sampled AWCs used the new MIS registers. As the new revised MIS formats were not maintained by the AWCs the expenditure of ₹ 2.06 lakh incurred on the purpose was unfruitful (March 2016). As such, it has a negative impact on accountability and monitoring of the scheme. This violates the instructions given by the Ministry.

The Department replied (December 2016) that strict instruction to maintain the new MIS reports system was issued.

1.4.14 Other Schemes implemented under the platform of ICDS

1.4.14.1 Rice under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA not lifted – ₹ 53.14 lakh

The Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA should cover adolescent girls in the age group of 11-18 years under 14 ICDS projects of the selected three districts (Imphal West, Senapati and Chandel districts). Under the scheme, each Adolescent Girl will be given Supplementary Nutrition containing 600 calories, 18-20 grams of protein and micronutrients per day for 300 days in a year in the form of Take Home Ration.

Test-check of records relating to RGSEAG-SABLA in the Directorate showed that the GoI allocated 511.38 MT of rice, during 2012-13 (2nd and 3rd Quarter), for implementing the Supplementary Nutrition provision under SABLA in the three selected districts. The Department deposited ₹ 28.90 lakh to FCI, District Office, Yaiskul during 2012-13 being the cost of the rice. Similarly, the Department deposited ₹ 24.24-lakh to FCI in February 2014 being the cost of 429 MT of rice allocated for 3rd Quarter 2013-14. Before lifting the allocated rice from FCI, the cost of the rice is to be deposited after which release order for lifting is issued. In this regard, the Department could not produce the relevant records showing release order for lifting of rice, stock receipt and distribution of the same. Thus, it could not be ascertained whether the Department had lifted the allocated rice. As a result, it was doubtful whether the beneficiaries were actually benefited from Supplementary Nutrition under SABLA during the period.

1.4.14.2 Irregular Implementation of KSY scheme

As a part of the scheme, adolescent girls of Kishori Shakti Yojana (KSY) implementing ICDS projects are required to be imparted vocational training so as to fully equip them before entering into matured womanhood.

The following irregularities were noticed during scrutiny of records pertaining to implementation of the scheme:

- Vocational training was imparted to adolescent girls on the recommendation of the concerned CDPOs and sewing machines were provided on completion of the training course. It was noticed that training was imparted to 76 adolescent girls during 2010-11 to 2015-16 who were either not recommended by the concerned CDPOs or in excess of the number recommended by the concerned CDPOs.

Therefore the Department incurred an additional expenditure of ₹ 5.50 lakh on payment of stipend to trainees, expenditure on raw materials, fuel, contingency, *etc.* This is significant as it pertains to availing of equitable benefits to adolescent girls of the projects.

- Though GoI had released ₹ 24.20 lakh for training purpose during 2013-14, no training was conducted due to various reasons including non-selection of beneficiaries. Further examination of the expenditure incurred on KSY scheme during the two years revealed that the Directorate had procured sewing machines and wool knitting machines worth ₹ 20.61 lakh from M/S Noyon Singh and Sons, Imphal as shown in the following table.

Table No. 1.4.10 Purchases made under KSY scheme

Year	Item	No.	Rate (₹/No.)	Amount (₹)	Amount paid (₹)	Excess paid (₹)
2011-12	Sewing machine	84	6,200	5,20,800	5,20,800	0
	Wool knitting machine	8	5,600	44,800	44,800	0
2013-14	Sewing machine	112	7,100	7,95,200	15,01,000[38]	7,05,800
			Total	**13,60,800**	**20,66,600**	**7,05,800**

Source: Departmental records

However, the norms prescribed in GFR for purchase from Government fund through purchase committee (Rule 146) and by obtaining bids (Rule 149) were not followed. As stock register was not maintained, the actual receipt and issue of the above items could not be verified in audit. Further, in respect of the purchase of 112 sewing machines in 2013-14, the firm was paid ₹ 7.06 lakh in excess of the required amount.

The Department stated (January 2017) that 224 sewing machines for 224 trainees were procured. The reply is not acceptable as the Supply Order (June 2013) placed to the firm was for only 112 sewing machines. As such, excess payment of ₹ 7.06 lakh could not be ruled out.

[38] vide cheque Nos. 268526 and 268527 dated 09 July 2013.

1.4.15 Conclusion

Implementation of Integrated Child Development Services (ICDS) scheme in the State suffered from lack of adequate infrastructure and logistic support even after four decades of its launch. Lack of basic amenities and necessary infrastructure in many centers affected the quality of service delivery.

Capacity building of human resource at various levels was affected as the stipulated trainings were not conducted resulting in the projects being manned without trained staff in many cases.

Interruption in the service delivery and non-availability of adequate kits and equipment compromised the scheme implementation.

Community mobilization, Information Education Communication (IEC), convergence with other line departments, monitoring and supervision and quality control were not taken up as envisaged thereby affecting the effectiveness of the scheme.

Weakness in financial management and non-maintenance of accounting records resulted in leakage and unaccounted funds.

1.4.16 Recommendations

The Government may consider to:

- Assess infrastructure requirement and take appropriate steps to ensure provision of adequate infrastructure facilities to implement all the components of ICDS in an effective manner;
- Augment the capacity of the Scheme functionaries to the required standards through timely training and in consonance with the targets fixed under State Training Action Plan;
- Take up adequate steps to test the quality of supplementary nutrition items and strive for uninterrupted distribution;
- Strengthen monitoring of the construction of AWC buildings so as to ensure quality and their timely completion; and
- Strengthening and streamlining regular monitoring and supervision of ICDS Projects and AWCs to facilitate effective follow-up.

Name of post	Essential No. of staff as per IPHS-2012	Sanctioned strength of the facility	Men in Position as on 31 March 2016	Shortage(-)/ Excess(+) against IPHS norms	Shortage(-)/ Excess(+) against sanctioned strength of the facility
Ward Attendant	0	17	9	9	-8
Chowkidar	0	2	1	1	-1
Grade IV (Cleaner,Cook, Dhobi, Peon)	0	9	6	6	-3
Total	**76**	**76**	**36**	**-40**	**-40**

Appendix 1.20

(Reference: Paragraph 1.4.4)

Details of units sampled for the Performance Audit on ICDS

At Headquarter/State level

1. Director, Social Welfare, Imphal
2. State ICDS Cell, Imphal

At District and Block level

District	DPO	CDPO
Imphal East	District ICDS Cell, Imphal East	1. Child Development Project Officer, Imphal East-I 2. Child Development Project Officer, Imphal East-II
Thoubal	District ICDS Cell, Thoubal	1. Child Development Project Officer, Thoubal 2. Child Development Project Officer, Kakching
Chandel	District ICDS Cell, Chandel	1. Child Development Project Officer, Chandel 2. Child Development Project Officer, Machi

At the AWC level

Sl. No.	Imphal East-I Block	Imphal East-II Block	Thoubal Block	Kakching Block	Chandel Block	Machi Block
1.	Top Khongnangmakhong Mamang LeikaiI	Porompat Iranpham	Khongjom Mamang	Lamjao Makha Maning Thounaojam Leikai	Thamlapokpi (K)	Khunbi Pt.III
2.	Heingang Laiharaopham	Kongpal Khaidem Leikai Awang	Athokpam Koijam Leikai	Hiyanglam Awang Khongnangkhong Lukram Leirak	Liwa Sarei	Langol Pt.III
3.	Kontha Ahallup Social Welfare Club	Top Mayai Leikai	Khongjom	Lamjao Mayai Maning Leikai	Liwa Leikun	Machi Pt . I
4.	Lairikyengbam Leikai Paonam Leirak	Top Mayai Leikai East	Khangabok New Bazar	Kakiching Pt. III Awang	Thamlapokpi	L. Maipou Pt.II

Sl. No.	Imphal East-I Block	Imphal East-II Block	Thoubal Block	Kakching Block	Chandel Block	Machi Block
5.	Luwangsangbam Liberal College Gate	Top Awang Leikai- II	Thoubal Wangmataba	Pakhanglakpam Leikai Kakching Turen Wangma	Purum Tampak (B)	Karongthel Pt.I
6.	Khabam Lamkhai	Lilando Lampak Makha	Thoubal Nongangkhong Bamon Leirak Makha Leikai	Hiyanglam Mayai leikai	Purum Tampak	Langol Pt-II
7.	Luwangsangbam Mamang Leikai	Kongpal Chanam Leikai	Athokpam Mayai Leikai	Kakching Khullen W/No. 10	Lamkang Khunou	Khangshim pt.I
8.	Kongpal Kongkham Leikai	Okram Chuthek	Ningombam Luxmi Bazar	Wabagai Makha Leikai Tera Khong	Purumchumbang (C)	Tuishimi pt.II
9.	Larikyengbam Makha Salanthong	Top Dusara Imphal	Ningombam Thongju Leikai	Wabagai Maibam Leikai Lamdaibung	Lambung	Khunbi Pt-II
10.	Heingang Makha Leikai	Kongpal Khaidem Leikai Makha	Wangjing S.K. Mamang	Paji Leikai Maning	Komlathabi	Island
11.	KongpalSajor Leikai AWC	Kongpal Chanam Leikai Makha	Athokpam Khangenbam Lampak	Kakching Chumnamg Wairi Maning Ward No. 4	Monsang Pantha	Heikakpokpi
12.	Lairikyengbam Awang Leikai Part I	Kongpal Khaidem Leikai Ningthoujam Maning	Wangjing Wangkhei Pologround Mamang	Mantak A/W Centre	Bongjang	Nungourok
13.	Lairikyengbam Mayai Leirak	Top Awang Leikai- I	Ningombam Mamang Leikai	Langmeidong Mamang Makha Leikai	Japhou	Khoibu Pt.II
14.	Matai Mamang Leikai	Thongju Nameirakpam Leikai	Athokpam Yumnam Leikai	Hiyanglam Waikhom Leikai	Lamkang Khunthak	Langol Pt I
15.	Achanbigei Mayai Soibam Leikai	Top Awang Dusara Mayai Leikai	Thoubal Melaground Waikhom Leikai	Langmeidong Makha Khongnang Makhong	Komlathabi (B)	Khunbi Pt-I
16.	Matai	Kongpal Khaidem Awang Leikai	Wangjing Bazar Narengbam	Langmeidong Mamang Makha Leikai	Moyon Khullen	Machi Pt-II
17.	Koirengei Bazar	Top Makha Leikai	Okram Mayai Leikai	Kakching Khunyai W/No. 7	Purumchumbang (B)	Beaulam pt.II
18.	Luwangsangbam Haotabi Bazar	Top Mayai Leikai	Okram Wangmataba	Hiyanglam Mayai Leikai	Liwa Changning	Machi Pt.III
19.	Top Khongnangmakhong	Kongpal Khaidem Leikai Mayai	Athokpam Makha Sandabung Leikai	Kakching Pt. II	Purum Khullen	Khoibu Pt. I
20.	Kongpal Sorokhaibam	Kongpal Khaidem Leikai	Khongjom Maning	Keirak Kangjeibung Leikai Sorok Mapan	Japhou Bazar	Beaulahram Pt-I

Appendix 1.21

(Reference: Paragraph 1.4.9.3(a))

Statement showing delay in release of fund during 2012-13 to 2014-15

Year	Component	CS released by GoI (₹ *in lakh*)	Date of release	CS released by GoM (₹ *in lakh*)	Date of release	Delay in release by GoM (in days)
2012-13	ICDS (General)	600.92	08.05.12	2,946.24	22-08-15	1,186
		429.82	14.06.12			1,148
		1,915.50	16.08.12			1,086
2013-14	ICDS (General)	1,481.43	14.05.13	1,481.43	11-07-13	43
		1,185.14	11.06.13	1,185.14	02-08-13	37
		2,666.59	03.07.13	2,666.59	06-09-13	49
		3,100.00	04.12.12	3,100.00	05-12-13	351
		900.00	04.12.12	900.00	10-01-14	387
	ICDS (SNP)	735.04	17.05.13	4,449.10	12-06-14	376
		588.03	11.06.13			351
		1,323.05	10.07.13			322
		1,802.98	13.08.13			288
2014-15	ICDS (General)	2,280.48	23.05.14	2,280.48	09-07-14	32
		245.89	30.07.14	245.89	11-11-14	58
		2,034.60	08.09.14	2,034.60	09-10-14	16
		457.01	29.09.14	457.01	22-11-14	39
		1,010.00	23.12.14	1,010.00	07-02-15	31
		1,935.75	11.02.15	1,788.18	24-03-15	26

Appendix 1.22

(Reference: Paragraph 1.4.9.3(i))

Statement showing month-wise retention of cash balances at bank

Month	Cash Balance as per Cash Book *(Amount in ₹)*	Cash Book Page No.	Purpose of cash balance	Interest @ 4 *per cent* per annum *(Amount in ₹)*
April 2011	NA[55]			
May 2011	NA[55]			
June 2011	18,44,93,787	2-3	SNP, Medicine Kits SABLA etc.	6,14,979
July 2011	17,05,56,280	25		5,68,521
August 2011	13,86,99,646	48		4,62,332
September 2011	12,83,96,306	53-54	SNP & SABLA	4,27,988
October 2011	10,27,26,049	75		3,42,420
November 2011	6,98,99,352	79		2,32,998
December 2011	8,58,33,558	96-97	SNP, SABLA & SABLA	2,86,112
January 2012	7,96,55,595	104-105	SNP, SABLA & SABLA	2,65,519
February 2012	7,96,55,515	107		2,65,518
March 2012	41,03,85,506	168-169	SNP, SABLA(2), Uniform of AWW/H(2), AW Materials, Weighing Scale Incentive of AWW/H, SNP(SHG) etc.	13,67,952
April 2012	30,85,27,223	173	[56]	10,28,424

55 Not available as relevant cash book was not produced.

56 Paid for Iron Tablets for AWCs for ₹11,15,000 vide bill No.719/SW/Cont dt. 27/3/2012 (P/171 of CB)

Month	Cash Balance as per Cash Book *(Amount in ₹)*	Cash Book Page No.	Purpose of cash balance	Interest @ 4 *per cent* per annum *(Amount in ₹)*
May 2012	17,15,81,204	182-183	SNP, SABLA, Uniform of AWW/H(2), AW Badge, AW Materials, Weighing Scale etc.	5,71,937
June 2012	9,58,93,325	189		3,19,644
July 2012	8,37,31,316	195-196	SNP, SABLA, Uniform of AWCs etc.	2,79,104
August 2012	7,21,58,407	210-211	SABLA, Uniform of AWCs etc.	2,40,528
September 2012	5,85,58,407	219		1,95,195
October 2012	5,34,25,925	231		1,78,086
November 2012	4,33,28,925	240		1,44,430
December 2012	2,00,00,000	253-254	SABLA, SNP etc.	66,667
January 2013	2,00,00,000	263		66,667
February 2013	2,00,00,000	268-269	SABLA, SNP etc.	66,667
March 2013[57] [58]	3,99,54,870	314		1,33,183
Total	**2,43,74,61,196**			**81,24,871**

Appendix 1.23

(Reference: Paragraph 1.4.10.8)

Statement showing availability of PSE kit in the sampled ICDS Projects

Year	ICDS Project	No. of AWCs in the Project	Quantity received from the Directorate & distributed to the AWCs	Nature of expense	Inadequate quantity	Percentage of Inadequate quantity	Remarks
2011-12	Imphal East - I	599	527	Annual recurring	72	12	(toys)
	Imphal East - II	657	657	Annual recurring	0	0	
	Thoubal	755	No record	Annual recurring	-	-	
	Kakching	459	0	Annual recurring	459	100	
	Chandel	143	9	Annual recurring	134	93	1 item each to AWCs
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO
2012-13	Imphal East - I	599	No information	Annual recurring	-	-	
	Imphal East - II	657	0	Annual recurring	657	100	
	Thoubal	755	No record	Annual recurring	-	-	
	Kakching	459	0	Annual recurring	459	100	
	Chandel	143	0	Annual recurring	143	100	
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO

57 Last entry in the Cash Book (Cash Book Page No. 314)

58 Cash book not produced after the Accounting month of March 2013.

Year	ICDS Project	No. of AWCs in the Project	Quantity received from the Directorate & distributed to the AWCs	Nature of expense	Inadequate quantity	Percentage of Inadequate quantity	Remarks
2013-14	Imphal East - I	599	72	Annual recurring	527	87	
	Imphal East - II	657	0	Annual recurring	657	100	
	Thoubal	755	65 (7 items)	Annual recurring	690	91	7 items in 65 AWCs
	Kakching	459	0	Annual recurring	459	100	
	Chandel	143	0	Annual recurring	143	100	
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO
2014-15	Imphal East - I	599	0	Annual recurring	-	-	
	Imphal East - II	767	0	Annual recurring	767	100	
	Thoubal	755	0	Annual recurring	-		
	Kakching	459	0	Annual recurring	459	100	
	Chandel	143	143 set	Annual recurring	143	100	1 set each to AWCs
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO
2015-16	Imphal East - I	599	0	Annual recurring	-	-	
	Imphal East - II	767	0	Annual recurring	767	100	
	Thoubal	755	0	Annual recurring	-	-	
	Kakching	459	65 (7 items)	Annual recurring	459	100	7 items in 65 AWCs
	Chandel	239	0	Annual recurring	239	100	
	Machi	90	No record	Annual recurring	-	-	As stated by the CDPO