

Compliance Audit

Department of Women & Child Development

1.3 ‘Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)’

1.3.1 Introduction

In November 2010, the Government of India (GoI) launched the ‘Rajiv Gandhi Scheme for Empowerment of Adolescent¹⁷ Girls (RGSEAG)’ or ‘SABLA’ under the platform of Integrated Child Development Services (ICDS) with the objectives of:

- enabling self-development and empowerment of adolescent girls (AGs);
- improving their nutrition and health status;
- spreading awareness on health, hygiene, nutrition, Adolescent Reproductive and Sexual Health (ARSH); family and child care, and
- mainstreaming out-of-school AGs into formal/non formal education, etc.

The RGSEAG has the following main components:

- (i) Nutrition and
- (ii) Non-Nutrition
 - Iron Folic Acid (IFA) supplementation,
 - Health check-up and referral services,
 - Nutrition & Health Education (NHE),
 - Counselling/Guidance on family welfare, ARSH, child care practices,
 - Life skill education and accessing public services.

In Arunachal Pradesh, the RGSEAG was introduced as a pilot in January 2011 in four districts of Arunachal Pradesh viz., West Kameng, Papumpare, Lohit and West Siang districts.

The RGSEAG is implemented by Department of Women & Child Development (WCD) of the Government of Arunachal Pradesh (GoAP) through a network 28 ICDS projects and 1950 anganwadi centres (AWCs) in the four districts.

The Secretary, WCD, is responsible for overall direction and implementation of the RGSEAG and he is assisted by a Director at the State level. At the district level, Deputy Directors are responsible for the implementation of the scheme and they are assisted by Child Development Project Officers (CDPOs) and Supervisors of AWCs. Under the CDPOs, the AWCs carry out service delivery of the major components of the RGSEAG.

¹⁷ Under the RGSEAG, an Adolescent Girl was defined as 11-18 age out-of-school girls as well as school going girls.

1.3.2 Audit Scope and Methodology

The Compliance Audit of the implementation of the RGSEAG in the four districts of the State, viz., Papumpare, West Kameng, West Siang and Lohit districts covering the period 2012-17 was conducted during April 2017 to June 2017. The audit was conducted through test-check of records of Director of WCD, four Deputy Directors and 16¹⁸ CDPOs (out of a total of 28 CDPOs in the four districts). During 2012-17, an expenditure of ₹ 550.72 lakh was incurred on the RGSEAG in the four implementing districts (28 CDPOs) out of which expenditure incurred by the 16 selected CDPOs amounting to ₹ 349.43 lakh (63 *per cent*) was covered in this audit. Further, 80 AWCs (5 in each CDPO x 16 CDPOs) out of 1,293 AWCs in 16 CDPOs were selected for joint inspection of service delivery centres.

An Entry Conference was held on 06 April 2017 with Special Secretary, WCD, GoAP and Deputy Director, ICDS where the audit methodology, objectives, criteria, scope, etc., were explained. An Exit Conference was held with the Department on 04 December 2017 to discuss the audit findings. The replies of the Department wherever received have been incorporated in this Compliance Audit Report.

1.3.3 Audit Objectives

The Compliance Audit was conducted to examine whether:

- the Department had adequately planned for implementation of the RGSEAG;
- fund were utilized in a timely manner as per financial rules and RGSEAG Guidelines;
- the RGSEAG was implemented as per prescribed Guidelines and the objectives were achieved; and
- the monitoring mechanism was adequate and effective.

1.3.4 Audit Criteria

The audit findings were benchmarked against the following criteria:

- RGSEAG Implementation Guidelines of GoI;
- General Financial Rules 2005 and Orders; and
- Circulars/Orders issued by GoI as well as State Government on RGSEAG.

1.3.5 Audit Findings

The audit findings are discussed in the following paragraphs.

1.3.5.1 Identification of beneficiaries

As per the GoI's instruction (October 2010), the State Government was required to conduct baseline survey for identification of AGs under each AWC. The AWCs were also required to maintain registers for all AGs and update the same every six months.

¹⁸ Papumpare (4 CDPOs out of 8 CDPOs), West Kameng (3 CDPOs out of 5 CDPOs), West Siang (6 CDPOs out of 11 CDPOs) and Lohit (3 CDPOs out of 4 CDPOs).

Scrutiny of records in the Directorate, WCD revealed that the Department conducted (November 2010) baseline survey in 26 CDPOs out of 28 CDPOs. However, there was no subsequent updation of data of AGs after every six months. In 80 AWCs jointly inspected by audit and departmental officials (5 in each CDPO x 16 CDPOs), the registers for recording and updating the details of AGs every six months were not found to have been maintained.

Audit further noticed that the data regarding the number of AGs in the four districts did not appear to be credible. It was seen that the number of AGs in the four districts indicated by the Directorate while projecting the budgetary requirements to GoI for the 'nutrition' component of the RGSEAG ('nutrition' component was to be funded on 50:50 basis between the Central and State governments), varied from the number of AGs for whom the funds were sanctioned by the GoAP (except in 2015-16) as is shown in the table below:

Table: 1.3.1 (i)

Year	No. of AGs in the four districts (28 CDPOs)	
	No. of AGs indicated in proposals submitted by GoAP to GoI	No. of AGs indicated in sanction orders of GoAP
2012-13	14,226	15,375
2013-14	14,226	17,397
2014-15	18,634	10,754
2015-16	10,670	10,670
2016-17	11,531	11,831

The above mismatch was also observed at the level of the 16 CDPOs covered in this compliance audit which was as under:

Table: 1.3.1 (ii)

Year	No. of AGs in 16 test-checked CDPOs	
	No. of AGs indicated in sanction orders of GoAP	As per CDPO's records
2012-13	11,472	7,116
2013-14	13,269	6,699
2014-15	8,365	7,711
2015-16	8,155	7,577
2016-17	8,941	7,600

Thus, it was clear that:

- the Department did not have reliable data regarding the number of AGs eligible for coverage under the RGSEAG. As the age of beneficiaries is bound to change continuously, regular surveys would have ensured that new girls who have attained adolescence are not deprived of benefits under the RGSEAG while those AGs who have attained adulthood are phased out of the RGSEAG.

1.3.5.2 Release of funds and expenditure

(a) The funding of the 'nutrition' component of the RGSEAG was on 50:50 sharing basis between the Central and State Governments and 'non-nutrition' component was fully funded by Central Government. From 2015-16 onwards, the funding pattern for both the components was changed to 90:10 between the Central and State Governments.

The status of funds released by Central and State Government during 2012-17 for all 28 CDPOs was as shown below:

Table:1.3.2 (i)

(₹ in lakh)

Year	Nutrition Component				Non-Nutrition Component				Total		
	Central share*	State share	Released by Central	Released by State	Central share**	State share	Released by Central	Released by State	Amount due (2+3+6+7)	Actual release (4+5+8+9)	Total Expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2012-13	115.31	115.31	28.86	0.00	106.40	NA	106.40	NA	337.03	135.26	135.26
2013-14	130.48	130.48	14.43	0.00	106.40	NA	87.97	NA	367.36	102.40	102.40
2014-15	80.66	80.66	49.31	14.03	106.40	NA	71.63	NA	267.71	134.97	134.97
2015-16	144.05	16.01	35.85	0.00	95.76	10.64	42.56	0.00	266.45	78.41	78.41
2016-17	159.72	17.75	35.61	7.15	95.76	10.64	47.88	9.04	283.87	99.68	99.68
Total	630.21	360.20	164.06	21.18	510.72	21.28	356.44	9.04	1,522.41	550.72	550.72

(Source: Compiled from records of Director, WCD)

*Calculated by Audit taking number of AGs as sanctioned by GoI @ ₹5/- per AG for 300 days in a year

**@ ₹ 3.80 lakh per CDPO per year as prescribed under the RGSEAG Guidelines

During 2012-17, against ₹ 1,522.41 lakh which was to be released by GoI/State for RGSEAG, only ₹ 550.72 lakh (36 per cent) was released. There was a shortfall of ₹ 971.69 lakh (64 per cent). While the shortfall of Central share was to the extent of 30 per cent and 74 per cent for 'non-nutrition' and 'nutrition' components respectively, the shortfall in State share was even higher at 57 per cent and 94 per cent for 'non-nutrition' and 'nutrition' components respectively during the period 2012-17. The shortfall in release of funds had adverse impact on the level of services delivered by the CDPOs on supplementary nutrition, health check-up, nutrition, health education, etc., as discussed in the subsequent paragraphs.

Further, Audit observed that funds were released by the Department to the CDPOs with a delay ranging from three to eight months during the five-year period 2012-13 to 2016-17. The expenditure incurred by 16 CDPOs covered in this audit was ₹ 140.69 lakh for 'nutrition' component and ₹ 208.80 lakh for 'non-nutrition' component. It was observed that the expenditure under the 'nutrition' component (₹ 140.69 lakh) was made in accordance with the sanction orders and RGSEAG guidelines. However, only four CDPOs (Aalo East, Kaying-Payum, Liromoba and Basar) out of 16 CDPOs had incurred item-wise details of expenditure of ₹ 52.20 lakh for 'non-nutrition' component of the RGSEAG. In the remaining 12 CDPOs, the details of expenditure of ₹ 156.60 lakh incurred under each item of the 'non-nutrition' component of the scheme were not being maintained as required under the RGSEAG.

The Department stated (November 2017) that sanction orders had clearly spelt out item-wise provision of funds, and as for non-compliance by CDPOs, further instructions would be issued for future compliance.

1.3.5.3 Provision for 'nutrition' component in 16 CDPOs

(a) As per Para 6.1.1 of RGSEAG, each entitled AG (11-18 out-of-school and 14-18 school going girls) was to be provided under the 'nutrition' component at the rate of ₹ 5.00 per day for receiving required calories and protein for 300 days in a year.

The fund requirement as per the scheme guidelines and actual allotment in the four districts (28 CDPOs) is as given below:

Table: 1.3.2 (ii)

Year	Eligible AGs ¹⁹	Fund requirement as per scheme guidelines (Col. 2 x ₹ 5 x 300days) (₹ in lakh)	Actual Allotment (₹ in lakh)	Percentage of funds provided	Share of each beneficiary per day in ₹ as per actual allotment of funds
1	2	3	4	5	6
2012-13	15,375	230.63	28.83	13	0.63*
2013-14	17,397	260.96	14.35	6	0.28
2014-15	10,754	161.31	63.34	39	1.96
2015-16	10,670	160.05	35.85	22	1.12
2016-17	11,831	177.46	42.76	24	1.20
Total		990.41	185.13²⁰		

(Source: Compiled from records of Director, WCD); * (Actual Allotment /No. of AGs)/300 days

From the above table, it is clear that during 2012-17, the funds provided for the 'nutrition' component of the RGSEAG ranged between 6 per cent and 39 per cent of requirement indicating a huge shortfall in allotment of funds against the requirement as stipulated in the RGSEAG guidelines. As a result, against the entitlement of ₹ 5 per day for each AG, the actual allotment worked out between ₹ 0.28 to ₹ 1.96 per day during the period 2012-17.

(b) The position of allocation of fund for 'nutrition' component in the 16 CDPOs covered under this compliance audit during 2012-17 was as indicated below:

Table: 1.3.3

Year	Actual allotment for 'nutrition' component for 16 CDPOs (₹ in lakh)	Actual no. of AGs as per CDPOs record	Share of each AG per day in ₹
1	2	3	4
2012-13	21.51	7,116	1.00
2013-14	10.95	6,699	0.54
2014-15	48.73	7,711	2.01
2015-16	27.32	7,577	1.20
2016-17	32.19	7,600	1.41
Total	140.70		

(Source: Compiled from records of Director, WCD)

It will be seen from the above that as against the entitlement of ₹ five per day for each AG, the actual allotment worked out between ₹ 0.54 to ₹ 2.01 per day during the period 2012-17 in the case of the 16 CDPOs.

The Department stated (November 2017) that full entitlement for 'nutrition' component could not be provided to the beneficiaries due to less release of funds by Central and State Government.

1.3.5.4 Iron Folic Acid (IFA) supplementation

IFA supplementation is required for combating anaemia and enhancing adolescent growth. As per paragraph 6.2 of the RGSEAG guidelines, the IFA supplementation should be given two tablets once a week to all the *out-of-school* adolescent girls through AWCs.

¹⁹ No. of AGs taken from sanction orders of the GoAP.

²⁰ Excluding allowable administrative expenditure of ₹ 7,747.00 incurred in the Directorate office as intimated by WCD to Audit.

Audit worked out the requirement and actual procurement of IFAs in the 16 CDPOs covered in this audit during 2012-17 which was as under:

Table: 1.3.4

Year	No of eligible out-of-school AGs	No. of tablet requirement as per guidelines (Col. 2 x 52 weeks x 2 tablets)	No. of tablets procured by the 16 CDPOs
1	2	3	4
2012-13	843	87,672	36,020
2013-14	911	94,744	27,480
2014-15	1021	1,06,184	23,910
2015-16	909	94,536	25,460
2016-17	924	96,096	59,740

(Source: Compiled from records of 16 test-checked CDPOs)

It will be seen that for all the five years, the actual procurement of IFA tablets was less than the requirement – the shortage ranged from 23 *per cent* (23,910 out of 1,06,184) to 62 *per cent* (59,740 out of 96,096). This would have led to the eligible AGs receiving less than the recommended dosage of IFA tablets which would have adversely impacted their adolescent growth.

1.3.5.5 Health Check-up of adolescent girls on ‘Kishori Diwas’

AGs face numerous risks and problems relating to reproductive and sexual health, including sexually transmitted infections and HIV/AIDS, substance abuse, nutritional, psychological and behavioural problems, emotional changes, etc., during the period of adolescence. As per paragraph 5.3 of the RGSEAG Guidelines, a general health check-up of all AGs was to be organised at least once in every three months on ‘Kishori Diwas’ (special health day) in collaboration with Auxiliary Nurse Midwives (ANM) and other health functionaries.

The position of ‘Kishori Diwas’ observed in the 16 test-checked CDPOs during 2012-13 to 2016-17 was as indicated below:

Table: 1.3.5

Year	No. of AWCs	Required No. (No. of AWC x 4 times in a years)	No. of Kishori Diwas celebrated	Shortfall	Percentage of Shortfall
2012-13	1,293	5,172	1,898	3,274	63
2013-14	1,293	5,172	1,775	3,397	66
2014-15	1,293	5,172	1,275	3,897	75
2015-16	1,293	5,172	1,416	3,756	73
2016-17	1,293	5,172	1,124	4,048	78
Total	6,465	25,860	7,488	18,372	71

(Source: Compiled from records of 16 test-checked CDPOs)

Audit observed that the 16 CDPOs organized 7,488 ‘Kishori Diwas’ against requirement of 25,860. The health screening of AGs with regard to reproductive and sexual health, sexually transmitted infections, HIV/AIDS, etc., would not have been to the extent and degree envisaged in the RGSEAG Guidelines against the backdrop of a shortfall of holding 18,372 (71 *per cent*) ‘Kishori Diwas’.

1.3.5.6 Mainstreaming out-of-school girls into schools

Education is the overarching objective of the RGSEAG which was to effect convergence with the education system and would also monitor progress on enrolment of *out-of-school* AGs.

The year-wise enrolment as against the total number of *out-of-school* girls in eight out of the 16 CDPOs covered under in this compliance audit during 2012-17 was as given below:

Table: 1.3.6

Year	Nos. of out-of-school AGs in 16 CDPOs	Nos. of out-of-school AGs admitted into schools in 8 CDPOs (%)	Shortfall
2012-13	843	21(2)	822
2013-14	911	9 (1)	902
2014-15	1021	22 (2)	999
2015-16	909	20 (2)	889
2016-17	924	10 (1)	914

(Source: Compiled from records of 16 test-checked CDPOs)

From the table above, it can be seen that:

- in absolute terms, the number of out-of-school AGs in the 16 CDPOs had risen from 843 (2012-13) to 924 (2016-17);
- the number of out-of-school AGs admitted to schools every year was a fraction of the total number out-of-school AGs and ranged from just one *per cent* (2013-14) to two *per cent* (2015-16); and
- 20 AGs were admitted to schools in 2015-16 and this number came down to 10 in 2016-17.

The Department stated (November 2017) that the out-of-school girls were reluctant to join schools even after counselling because of their poor family background, engaging in household works, farming activities etc.

The fact that enrolment of out-of-school AGs took place only in 8 out of the 16 CDPOs and the Department's reply, clearly indicated that efforts for enrolment of out-of-school AGs needed to be drastically stepped up.

1.3.5.7 Capacity building

As per paragraph 8.1 of RGSEAG Guidelines, various components of the RGSEAG should be implemented by ICDS functionaries after being RGSEAG related training.

The position of training provided to the ICDS functionaries at district level to village level in 16 out of the 28 CDPOs in all the four districts as on March 2017 was as indicated below:

Table: 1.3.7

Sl. No.	District	Dy. Directors		CDPOs		AWWs	
		Total	Training imparted (per cent)	Total	Training imparted (per cent)	Total	Training imparted (per cent)
1	Papumpare	1	1 (100)	4	4 (100)	302	0 (0)
2	West Kameng	1	1 (100)	3	1 (33)	238	0 (0)
3	West Siang	1	0 (0)	6	0 (0)	430	0 (0)
4	Lohit	1	0 (0)	3	1 (33)	323	0 (0)
Total		4	2 (50)	16	6 (38)	1293	0 (0)

(Source: Compiled from records of 16 test-checked CDPOs)

From the above, it can be seen that while RGSEAG – related training was provided to some extent at the Deputy Director and CDPO level, no training was imparted at the level of anganwadi workers (AWW).

1.3.5.8 Deficiencies in submission of Monthly Progress Report

RGSEAG Guidelines provide that a monthly progress report is to be furnished by the AWW to the Supervisor of the anganwadi center (AWC). These reports were to be consolidated by the Supervisor of the AWC and sent to the CDPO. The CDPO will further consolidate the reports of the Supervisors and send the consolidated report to the Deputy Director (DD) who in turn will consolidate the reports of the CDPO of his district and send the same to the Director, WCD.

Audit, however, observed the DDs of the four districts did not play any role in the compilation of monthly progress reports. Instead, CDPOs prepared the monthly progress reports at their level and forwarded them to the WCD without obtaining reports from the Supervisors and AWWs and without routing the reports through the DDs. Thus, the reports of the CDPOs did not reflect the actual services provided under the RGSEAG at the ground level and the monitoring by DDs would not have been to the extent required.

The Department stated (November 2017) that instructions would be issued to all concerned for compliance with the RGSEAG Guidelines regarding preparation and consolidation of monthly progress reports.

1.3.6 Conclusion

None of the 80 AWCs inspected under the selected 16 CDPOs out of 28 CDPOs maintained the prescribed registers for recording details of AGs and the services delivered. There was a huge shortfall in allotment of funds provided for the ‘nutrition’ component. As a result, against the entitlement of ₹ 5 per day for each AG, the actual allotment worked out between ₹ 0.28 to ₹ 1.96 per day during the period 2012-17. The actual procurement of IFA tablets was less than the requirement – the shortage ranged from 23 per cent to 62 per cent which would have adversely impacted the adolescent growth of AGs. There was shortfall (71 per cent) in conducting ‘Kishori Diwas’. Eight out of 16 selected CDPOs²¹ did not enrol any out-of-school AGs during 2012-17. The number of out-of-school AGs admitted to schools every year in the remaining eight CDPOs was just a fraction of the total number out-of-school AGs. The CDPOs prepared

²¹ Itanagar; Naharlagun; Sagalee; Aalo East; Likabali; Gensi; Basar and Dirang.

the monthly progress reports at their level and forwarded them to the WCD without obtaining reports from the Supervisors and AWWs and without routing the reports through the DDs. Thus, the reports of the CDPOs did not reflect the actual services provided under the RGSEAG at the ground level.

The findings of this CA as summarised above, was based on an examination of the records of 16 CDPOs (covering 1293 AWCs).

It is recommended that the State Government can carry out a similar exercise with respect to remaining 12 CDPOs (covering 657 AWCs), left out in Audit, to assess the extent of the various shortcomings pointed out in the implementation of the RGSEAG in the four districts of the State so that the objectives of enabling self-development and empowerment of AGs and improving their health status are achieved.

Public Health Engineering & Water Supply Department

1.4 Unfruitful expenditure

EE, PHE & WS, Seppa division issued supply/work orders to the tune of ₹ 786.34 lakh without calling for tenders and expenditure of ₹ 1,140.43 lakh incurred so far was unfruitful as the project scheduled to be completed in March 2014, was still incomplete.

Ministry of Development of North Eastern Region (DoNER), Government of India accorded (March 2011) administrative and financial approval of ₹ 1,485.25 lakh for the project 'Water Supply at Chayang-Tajo Township' on 90:10 cost sharing basis between the Central and State Government. The project's objective was to provide potable drinking water in Chayang-Tajo township (population of 1,433 as per census 2001). The work was stipulated to be completed by March 2014.

As of March 2016, a total amount of ₹ 1,140.43 lakh (Central: ₹ 1,048.30 lakh and State: ₹ 92.13 lakh) had been released and spent for the project as under:

Table: 1.4.1

(₹ in lakh)

Sl. No.	Total Sanction Amount	Central Share		State Share	
		Released Amount	Release date	Released Amount	Release date
1	1,485.25	533.30	16.03.2011	12.13	22.03.2012
2		515.00	23.03.2015	35.00	02.03.2013
3				45.00	11.03.2014
Total	1,485.25	1,048.30		92.13	

Scrutiny (September 2016) of records of the Executive Engineer (EE), Public Health Engineering & Water Supply (PHE&WS), Seppa Division revealed that:

- the work commenced in November 2011 without the competent authority's technical sanction for the work;
- 188 work orders valuing ₹ 786.34 lakh were issued to 39 local contractors/suppliers without inviting tenders (two work orders valuing another