

## Social Welfare Department

### 1.3 Performance Audit of “Integrated Child Development Services” Scheme

*The Integrated Child Development Services (ICDS) Scheme, launched in 1975 as a Centrally Sponsored Scheme, aims at holistic development of children up to six years of age, adolescent girls and pregnant and lactating mothers by providing a package of services. Apart from this, Government of India (GoI) introduced two more schemes viz., “Kishori Shakti Yojana (KSY)” and “Nutrition Programme for Adolescent Girls (NPAG)” in the years 2000 and 2002 respectively for implementation using ICDS infrastructure. Both the schemes were subsequently merged (2011) as “Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA” for improvement of nutritional and health status of adolescent girls in the age group of 11-18 years including up-gradation of their home based vocational skills and self development. The performance audit of these schemes conducted covering period 2009-14 revealed the following significant audit findings:*

#### Highlights

ICDS had not been universalised in the State as a number of the AWCs had not been made functional. Many SC/ST, OBC, Minority and Tea Garden areas were yet to be covered under the scheme.

(Paragraphs-1.3.3.1 and 1.3.3.2)

Against GoI release of ₹271.22 crore during 2011-14 for the construction of 15,000 AWCs, the department could complete the construction of 1,770 AWCs only (with an expenditure of ₹29.21 crore).

{Paragraph-1.3.4.1(i)}

The facilities provided at the AWCs were highly inadequate. None of the sampled AWCs had kitchens. Very few of them had functional toilets and access to drinking water.

{Paragraph-1.3.4.1(ii)}

There were short releases of State’s matching share of ₹33.62 crore (2009-14) under ICDS (General) and ₹15.36 crore (2010-14) under SABLA.

{Paragraphs-1.3.9.1 and 1.3.17.2(b) (i)}

Cases of avoidable expenditure (of ₹8.43 crore) and excess expenditure (of ₹3.48 crore) on procurement of ICDS materials and PSE kits respectively were noticed. Besides cases of excess payments of ₹87.70 lakh and ₹1.31 crore on procurement of ICDS materials and SNP foodstuff respectively were also noticed.

{Paragraphs-1.3.9.2 (i) to (iii) and 1.3.10.7}

**During 2010-11, 1.34 lakh beneficiaries under the hill districts of Dima Hasao and Karbi Anglong were deprived of the intended benefit of supplementary Nutrition (SN) as the funds amounting to ₹3.72 crore drawn by the directorate were not released.**

**{Paragraph-1.3.10.4 (a)}**

**SNP funds amounting to ₹13.48 crore utilised in emergency for relief purposes remained unrecouped from Revenue Department depriving the benefits under SNP to the intended beneficiaries.**

**{Paragraph-1.3.10.6 (a) and (c)}**

### **1.3.1 Introduction**

The Integrated Child Development Services (ICDS) Scheme, a flagship programme of Government of India was launched on 2 October 1975 as a Centrally Sponsored Scheme of the Ministry of Women and Child Development, GoI. The objectives of the scheme are:

- (i) to improve the nutritional and health status of children in the age-group of 0-6 years;
- (ii) to lay the foundation for proper psychological, physical and social development of children;
- (iii) to reduce the incidence of mortality, morbidity, malnutrition and school dropout;
- (iv) to achieve effective co-ordination of policy and implementation amongst the various departments to promote child development; and
- (v) 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.

The beneficiaries under ICDS Scheme are the children in the age group of 0-6 years and pregnant and lactating mothers. The Scheme envisages a package of six services viz., i) Supplementary Nutrition (SN), ii) Pre-school Non-formal Education of child between three and six years, iii) Nutrition and Health Education, iv) Immunization, v) Health Check-up; and vi) Referral Services through Anganwadi Centres.

Besides, MoWCD, GoI came up with two more schemes viz., -Kishori Shakti Yojana (KSY) and -Nutrition Programme for Adolescent Girls (NPAG) in the year 2000 and 2002 respectively for their implementation using the existing ICDS infrastructure, with the aim to improve nutrition and health status of adolescent

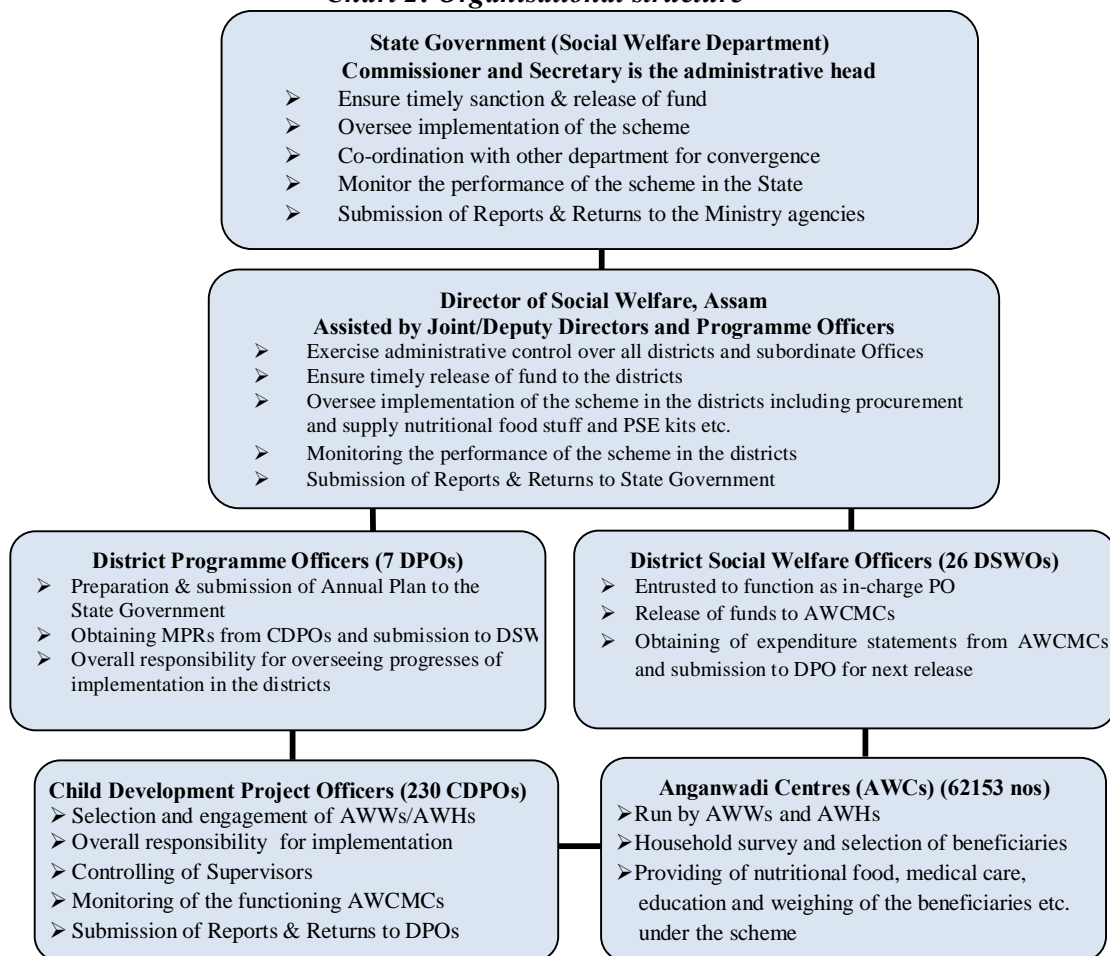
girls in the age group of 11-18 years including upgradation of their home based and vocational skill and to promote their overall development. In the year 2011, the GoI, came up with a more comprehensive scheme called 'Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA' merging both the schemes to address the multi-dimensional problems of adolescent girls to be implemented through ICDS platform in 200 districts across the country. In Assam, SABLA is being implemented in eight<sup>21</sup> districts and implementation of KSY continued in remaining 19 districts.

### 1.3.2 Framework of Audit

#### 1.3.2.1 Organisational Structure

The organisational structure along with functions and responsibilities at various levels for implementation of ICDS in the State are shown in Chart-2.

**Chart 2: Organisational structure**



Source: Departmental records.

<sup>21</sup> i) Darrang, (ii) Dhubri, (iii) Dibrugarh, (iv) Hailakandi, (v) Jorhat, (vi) Kamrup, (vii) Karbi Anglong and (viii) Kokrajhar.

### **1.3.2.2 Audit Objectives**

The audit objectives for the Performance Audit were to ascertain whether:

- proper planning in attaining of the objectives and universalisation of the Scheme was done in the State;
- the funds allocated and released for the projects had been utilised economically and efficiently;
- adequate infrastructure facilities were provided in AWCs for effective delivery of services;
- Information Education and Communication (IEC) system in place was effective to create awareness about the services of ICDS scheme;
- the services rendered were adequate and effective in achieving the objectives of the scheme;
- the objective of skill development and improving the nutritional and health status of adolescent girls under -KSYø and -SABLAø were achieved; and
- monitoring and evaluation procedures put in place towards achievement of scheme objectives were effective.

### **1.3.2.3 Scope of Audit**

The Performance audit of ICDS Scheme including KSY and SABLA was carried out during February-August 2014 covering the period 2009-14 to assess the efficiency, economy and effectiveness in implementation of the various components of Scheme. The audit was carried out through detailed scrutiny of records maintained in the offices of the Commissioner and Secretary, Social Welfare Department, Government of Assam (GoA); Director of Social Welfare (DSW), Assam, Divisional Programme Officers, 21 Child Development Project Officers (CDPOs) of eight selected Districts<sup>22</sup>, 210 Anganwadi Centres (AWCs) under the selected CDPOs. During audit, besides conducting physical verification of the AWCs and beneficiary survey, information collected from AWCs was cross checked with the records of the DSW and the respective CDPOs.

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<sup>22</sup> (i) Cachar, (ii) Kamrup, (iii) Karbi Anglong, (iv) Kokrajhar, (v) Lakhimpur, (vi) Nagaon, (vii) Nalbari and (viii) Sonitpur.

#### 1.3.2.4 Audit sampling

All the 27 districts of Assam were stratified into four strata<sup>23</sup> geographically. From the four strata, eight districts (30 *per cent*) were selected by Probability Proportional to Size With Replacement (PPSWR) method on the basis of the total funds released under SNP in each District. In each selected district, 20 *per cent* of the CDPOs (Projects) were selected by using Simple Random Sampling without Replacement (SRSWOR) method for detailed examination of records. Under each selected CDPO, 10 Anganwadi Centres (AWCs) were selected by using SRSWOR for examination of records and physical verification. Within each selected AWC, 10 beneficiaries were selected by Simple Random Sampling method for survey.

#### 1.3.2.5 Audit criteria

The criteria for the performance audit were benchmarked against the following sources:

- Guidelines of ICDS, KSY and SABLA issued by Ministry of Women and Child Development (MoWCD), GoI;
- Circulars/instructions issued by the MoWCD, GoI and SWD, GoA;
- Directives of Honøble Supreme Court of India;
- Periodical reports/returns prescribed by the GoI/GoA;
- Reports of Working Group on Development of Children for the Eleventh Five Year Plan (2007-2012); and
- Annual Programme Implementation Plans (APIPs) of the Department.

#### 1.3.2.6 Audit Methodology

The performance audit commenced with an entry conference held with the Commissioner and Secretary to the Government of Assam, Social Welfare Department (SWD) and DSW, Assam on 5 February 2014 wherein the audit objectives, scope and criteria were discussed and inputs of the departmental officers obtained. Based on the inputs and suggestion given by the Commissioner and Secretary, SWD, GoA, records relating to the schemes ‘KSY’ and ‘SABLA’ being implemented in the State using ICDS platform were also examined. Apart from examination of records of selected offices, responses to audit questionnaires and the information obtained through beneficiaries’ survey were analysed. Physical verifications regarding implementation of the programme were undertaken and photographic evidences were also obtained to substantiate audit observations. At

<sup>23</sup> 1) Upper Assam (Dibrugarh, Tinsukia, Sivasagar, Golaghat, Jorhat, Dhemaji, Lakhimpur, Sonitpur); 2) Lower Assam (Nagaon, Morigaon, Kamrup Metro, Kamrup Rural, Goalpara, Nalbari, Darrang, Bongaigaon, Barpeta, Dhubri); 3) South Assam (Cachar, Karimganj, Hailakandi); and 4) Hill Districts (NC Hills, Karbi Anglong, Kokrajhar, Baksa, Chirang, Udalguri).

the conclusion of audit, the findings were discussed in the exit conference with the Commissioner and Secretary, SWD and DSW, Assam held on 18 November 2014 and their reply had been considered and incorporated in the Report appropriately.

#### **1.3.2.7 Acknowledgement**

The office of the Accountant General (Audit), Assam acknowledges and appreciates the cooperation extended by the Secretariat of GoA, SWD, DSW, Assam, DPOs, DSWOs, CDPOs, Supervisors and AWWs during the course of Performance Audit.

#### **1.3.3 Universalisation of ICDS**

As per Report of Census 2001, there were 15.78 crore children aged between 0-6 years in the country and as per National Health Family Survey (NHFS)- 3 conducted during 2005-06, about 43 *per cent* children below five years in the country were underweight, of which, 16 *per cent* were severely malnourished. Universalisation of ICDS scheme was thus, imperative to extend all services offered under the scheme to every child under the age of six years and to all pregnant/lactating mothers.

#### **1.3.3.1 Operationalization of AWCs**

The Honøble Supreme Court directed<sup>24</sup> GoI to universalize the coverage of ICDS Scheme through operationalization of a minimum of 14 lakh AWCs throughout the country in a phased manner by December 2008. Audit noted that there were 37,082 sanctioned AWCs in the State of Assam as of March 2009. GoI sanctioned 25,071 more AWCs during 2009-10 (22,613 numbers) and 2010-11 (2,458 numbers) respectively raising the total to 62,153 AWCs for universalisation of the scheme in the State.

GoA/DSW showed all the 62,153 AWCs had been made operational by 2012-13. Analysis of Monthly Progress Reports (MPRs) submitted by the DPOs, however, revealed that altogether 615 AWCs were yet to be made operational (March 2014). Scrutiny further revealed that in the selected Cachar and Nalbari districts, 333 and 189 more AWCs/Mini-AWCs respectively were found non operational due to non-engagement of Anganwadi Workers (AWWs)/Angnwadi Helpers (AWHs). Thus, credibility of the information furnished by GoA/DSW remained doubtful.

#### **1.3.3.2 Coverage of all habitations**

The Honøble Supreme Court directed (November 2001) both the Central and State Governments to establish AWCs in every human settlement. Examination of records in this regard, however, revealed that there were 5,600 unreachable villages/habitations and these habitations remained uncovered till 2013-14.

<sup>24</sup> Vide interim order dated 28 November 2001, 29 April 2004, 7 October 2004 and 13 December 2006.

(a) The Honorable Supreme Court issued (December 2006) directions to both the Central and State Governments for identification of SC and ST hamlets/habitations for opening of new AWCs on priority basis. Information furnished (May 2014) by the department, however, revealed that there were requirement of 10,475 new AWCs in SC and ST habitations in 18 out of the 27 districts. Accordingly, proposal was submitted (March 2014) by the DSW to GoA for the same. Position of requirement of AWCs in the remaining nine districts could not be ascertained due to non-submission of report by the districts<sup>25</sup> concerned.

(b) Substantial portion of the population belonging to Tea Garden Tribes in the State was still to be covered under ICDS Scheme. The point was discussed in the meeting held on 2 November 2012 with MoWCD on APIP-2012-13 but no action was taken by GoA in this regard as of May 2014.

In reply to an audit query, the Programme Officer-I of the Directorate stated (May 2014) that information for establishment of AWC/Mini-AWC in Tea Garden areas were called from the concerned DPOs/DSWOs but their replies were awaited.

The above position indicates that the universalisation of ICDS scheme was yet to be achieved in the State despite elapse of more than five years period from the target date of 31 December 2008.

### 1.3.4 Infrastructure Development

#### 1.3.4.1 Availability of AWCs

Guidelines of ICDS Scheme envisage that for providing nutrition and early learning of the beneficiaries under the Scheme, the States should have their own AWC buildings with adequate infrastructure facilities. The States may also arrange AWC buildings either through community support or by hiring the buildings on rent.

As per the information furnished by DSW, Assam, out of total 62,153 AWCs, 34,748 (55.91 *per cent*) were constructed by the Department, 427 (0.69 *per cent*) were constructed under Multi-sectoral Development Programme (MsDP) whereas the remaining 26,978 (43.40 *per cent*) were being run from schools/residence of Anganwadi Worker (AWW) Anganwadi Helper(AWH)/club/community building/rented house.

Joint physical verification of the 210 AWCs under 21 ICDS Projects of eight selected districts disclosed that 160 AWCs were constructed by the Department and the rest 50 AWCs were being run from different other buildings<sup>26</sup>. Out of the 160 AWC buildings constructed by the Department, 17 were found in dilapidated

<sup>25</sup> 1. Baksa, 2. Cachar, 3. Chirang, 4. Dhemaji, 5. Dibrugarh, 6. Golaghat, 7. Karbi Anglong, 8. Kokrajhar and 9. Udalguri.

<sup>26</sup> Rented buildings: 2, houses of the AWWs/AWHs: 8, school building: 24 and temple/club/office building: 16.

condition of which four were abandoned and two buildings were occupied by Army personnel.



*Abandoned Chalchali Dadara Chowk 18 no. AWC under Barhampur ICDS Project, Nagaon (12.06.2014)*



*Abandoned Indragarh 33 no. AWC under Tapang ICDS Project, Cachar (21.07.2014)*

**(i) Construction of AWCs**

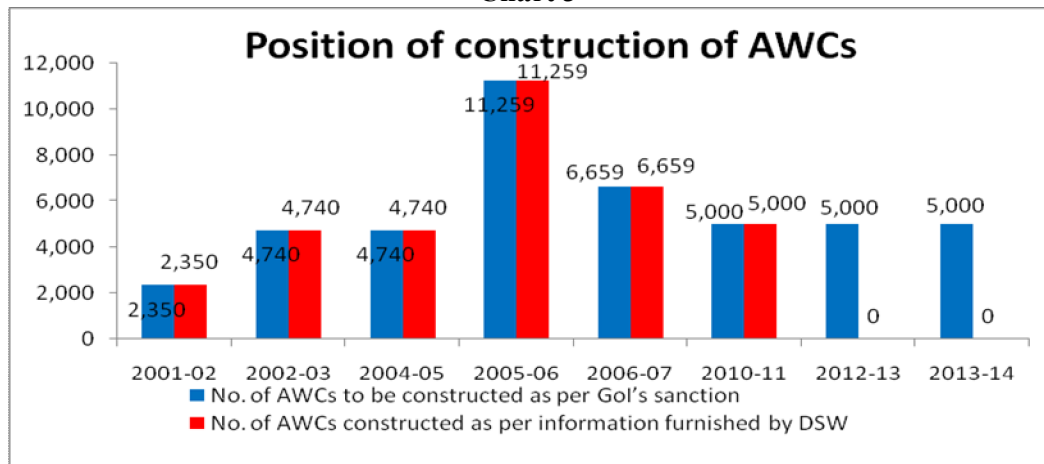
In view of the special condition of the North East, the MoWCD since 2001-02, has been providing 100 per cent funding to the State for the construction of AWCs. The State Government/local community were to provide the land for the construction of the AWCs. As per information furnished by the DSW, during 2001-14, GoI accorded sanction for construction of 44,748 AWCs, against which 34,748 had been constructed. The year-wise sanction and achievement made by the State is shown in Table-1.17 and Chart 3.

**Table-1.17**  
**Position of construction of AWCs**

Year	No. of AWCs to be constructed as per Gol's sanction	No. of AWCs constructed as per information furnished by DSW	Unit cost
2001-02	2,350	2,350	₹1.25 lakh each.
2002-03	4,740	4,740	
2004-05	4,740	4,740	
2005-06	11,259	11,259	₹1.75 lakh each.
2006-07	6,659	6,659	
2010-11	5,000	5,000	
2012-13	5,000	Nil	₹4.50 lakh each.
2013-14	5,000	Nil	
<b>Total</b>	<b>44,748</b>	<b>34,748</b>	

Source: Departmental records.

**Chart 3**



Source: Departmental records.



During 2010-11, GoI released ₹87.50 crore for the construction of 5,000 AWCs. GoA/DSW submitted Utilisation Certificates (UCs)/Statement of Expenditure (SOE) for the year 2010-11 to GoI for the entire amount of ₹87.50 crore towards the construction of all the 5,000 AWCs. Scrutiny, however, revealed that as of March 2014, the DSW could complete only 1,770 AWCs at an expenditure of ₹29.91 crore (details in *Appendix-1.6*). Thus, the claim of the DSW to have completed all the 5,000 AWCs during 2010-11 was not correct.

Further, GoA/DSW could not utilize funds amounting to ₹87.50 crore and ₹96.22 crore respectively released by GoI during 2012-13 and 2013-14 for the construction of 10,000 AWCs. Reasons for failure to utilise the funds were neither on record nor stated to audit, though called for (May 2014).

The status of construction of AWC buildings thus, clearly indicated that adequate priority was not given by the State Government despite availability of funds and acute shortage of own buildings for AWCs.

#### **(ii) Infrastructure facilities at AWCs**

As per prescribed (March 2011) norms, an AWC is to provide basic facilities like sitting room, a separate room for kitchen, a store room for storing food items, child friendly toilet, separate space for children to play indoor and outdoor games and safe drinking water facilities.

During joint physical verification (May and August 2014) of the 210 test checked AWCs under eight selected districts, it was found that none of the centres complied with the basic infrastructural norms as under:

- None of the test checked AWCs had Kitchens for serving hot cooked meal.
- 27 out of 210 AWCs were having toilets and 14 of those were damaged and lying in unusable condition.
- 11 of the 210 AWCs were provided with Hand Tube Wells (HTWs) for drinking water, but eight of these were out of order.

Audit of records of the Directorate of Social Welfare revealed that the DSW in order to provide basic facilities in accordance with the prescribed norms, identified 1,303 and 1,584 AWCs which were without child friendly toilets and drinking water facilities respectively and reported (May 2010) to GoA for undertaking the corrective measures. Though Public Health Engineering department, GoA was approached (May 2010) for providing drinking water facilities, however till July 2014, no further progress was achieved. Besides, child friendly toilets were also not provided in any of the 1,303 AWCs.

These illustrated the state of unsatisfactory affairs as regards providing of basic facilities in AWCs in the State.

**(iii) Construction of AWCs through other scheme**

To meet up the shortfall in construction of AWCs and for providing better basic facilities in the existing AWCs, the Ministry advised (October 2012) GoA to construct AWCs by tapping funds from various other schemes<sup>27</sup>.

Audit noted that out of total 62,153 AWCs in the State, only 427 AWCs (0.69 per cent) were constructed in minority areas under Multi-sectoral Development Project (MsDP) and no efforts were made by the DSW/GoA to tap funds from the other schemes for the establishment of AWCs.

On this being pointed out, the DSW stated (November 2014) that efforts were being taken to converge the construction of AWCs with other departments.

**1.3.4.2 Availability of equipment**

**(a) Weighing Machine**

According to the Scheme guidelines, each AWC must be provided with one Weighing machine each for baby and adult to determine normal, malnourished and severely malnourished beneficiaries and to maintain their growth chart so that the services required could be delivered appropriately.

As per Annual Programme Implementation Plans (APIP) 2013-14, Baby Weighing Machines were available in 49,354 (82.7 per cent) AWCs out of the existing 62,153 AWCs in the State.

(i) In the test-checked Karunabari ICDS Project under Lakhimpur district, it was seen that the DSW supplied (March 2012) 285 Baby-cum-Child Weighing Machines involving ₹5.32 lakh (285 machines @ ₹1,865 each) to the CDPO, who distributed 128 machines to AWCs keeping balance 157 machines worth ₹2.93 lakh in store without distribution as of July 2014.

Similarly, CDPO, Biswanath ICDS Project under Sonitpur district issued 195 out of 224 Weighing machines received (March 2012) from the DSW to AWCs keeping the balance 29 machines worth ₹0.54 lakh in store.

Reasons for non-issue of the machines were neither on records nor stated by the CDPOs.



*Weighing machines lying in Karunabari ICDS Project, Lakhimpur District since March 2012 (25.06.2014)*

<sup>27</sup> Backward Region Grant Fund (BRGF), Rural Infrastructure Development Fund (RIDF), Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and Member of Parliament Local Area Development Scheme (MPLADS).

(ii) In the three test-checked ICDS Projects under Kamrup district, the CDPOs received (March 2012) 575<sup>28</sup> Baby Weighing machines from DSW. Of these, 367 machines<sup>29</sup> were issued to the AWCs concerned leaving the balance 208 machines in store as the same were defective. Further, another 67 machines issued by the CDPO, Chayani Borduar were returned by AWCs as the same were not working. Thus, a total 275 defective machines worth ₹5,12,875<sup>30</sup> were lying in the store of the CDPOs concerned.

Audit of records revealed that in all the cases, the CDPOs concerned did not take up the matter with the DSW for replacement of the machines even after a lapse of more than two years rendering the expenditure of ₹8.60<sup>31</sup> lakh incurred towards procurement of the defective machines, wasteful besides hampering the process of determination of malnourishment/severely malnourishment of infant population and recording their growth rate through weighing. Only recently, CDPO, Chayani Borduar requested (May 2014) the DSW for the replacement of the same by the new ones.

(iii) In Kokrajhar district, 4,501 Baby Weighing Machines at a cost of ₹69,56,205 (@ ₹1,458 each plus six per cent VAT) were procured only once (2011-12) since April 2009. It could not, however, be ascertained as to whether the said weighing machines were distributed to the ICDS Projects for onward distribution to the AWCs for monitoring of growth of the beneficiaries.

The Joint Secretary, BTC observed (June 2012) that many of the AWCs did not have Weighing Machines and directed Jt. Director, Social Welfare, BTC to enquire into the matter. However, it was not on record as to whether any enquiry was conducted as of July 2014 by the Joint Director.

Joint Physical verification of 210 AWCs under the eight selected districts revealed that 10 AWCs were running without weighing machine and machines in 59 AWCs were out of order. District-wise position is shown in Table-1.18.

**Table-1.18**  
AWCs functioning either without baby weighing machines or with defective weighing machines

Sl. No.	District	No. of ICDS Project	No. of AWCs visited	No. of AWCs without machine	No. of AWCs with defective machine
1	Karbi Anglong	2	20	3	1
2	Nagaon	4	40	-	13
3	Lakhimpur	2	20	1	7
4	Kokrajhar	2	20	3	4
5	Sonitpur	3	30	1	7
6	Cachar	3	30	-	6
7	Kamrup	3	30	2	11
8	Nalbari	2	20	-	10
<b>Total</b>		<b>21</b>	<b>210</b>	<b>10</b>	<b>59</b>

Source: Joint Physical Verification.

<sup>28</sup> Bongaon- 69, Chandrapur Karara- 274 and Chayani Borduar- 232.

<sup>29</sup> Bongaon-53, Chandrapur Karara-85 and Chayani Borduar-229.

<sup>30</sup> ₹1,865X 275.

<sup>31</sup> ₹2.93 lakh +₹0.54 lakh +₹5.13 lakh.

The objective of identification of exact number of malnourished children in the test checked ICDS Projects as well as in the State without the required number of weighing machines remained unachieved.

**(b) Medicine Kits**

Under the programme of Nutrition and Health Care of ICDS, Medicine Kits are provided to AWCs/mini AWCs every year for treating common ailments/providing first aids to children.

The DSW, however, did not supply any Medicine Kits to the ICDS Projects/AWCs during 2009-10 and 2010-11. During 2011-12, the Kits were supplied partially (not to all AWCs). Position of test-checked districts/ICDS projects/AWCs in this regard was as under:

(i) In the test checked Kokrajhar district, as per sanction accorded by DSW (July 2012) and BTC (March 2013), 4,050 Medicine Kits (consisting 10 items @ ₹621.90 per kit) for ₹25.19 lakh were procured and supplied to 17 ICDS Projects under BTAD Areas. Medicine Kits worth ₹42.79 lakh were also procured during 2012-13 based on the sanctions accorded by GoA (March 2012) and BTC (November 2012) respectively. Project-wise distribution of the same was, however, not made available to Audit.

(ii) In three<sup>32</sup> test checked Projects under Cachar district, no Medicine Kits were supplied during 2009-13 whereas, the same were supplied twice during 2013-14.

**(c) Pre-School Education (PSE) Kits**

As per the Scheme guidelines and instruction (May 2009) of MoWCD, PSE kits were to be supplied @ ₹1,000 to each functional AWC and @ ₹500 to each Mini AWC every year. The Kit inter-alia should contain (i) Flash cards for story, (ii) Building blocks, (iii) Stuffed toys, (iv) Models of pictures, (v) Dolls for role play, (vi) Colour, number, alphabet & matching cards etc., (vii) Stacking rings/shape towers, (viii) Balls, (ix) Threading boards/Beads & Wires, (x) Kitchen Set, (xi) Wheel toys; and (xii) Simple Puzzle.

The DSW started supplying the material as a Kit (consisting 5,6,8 or 12 items) from 2012-13 only, prior to that two or three items were supplied separately and not as a Kit.

(i) In test-checked Kokrajhar district, PSE Kits containing three items<sup>33</sup> worth ₹64.37 lakh were procured and supplied to 57 ICDS Projects only during 2010-11.

(ii) In eight test checked ICDS Projects<sup>34</sup> under Cachar, Nalbari and Kamrup districts, the Kits were not at all supplied during 2009-13 whereas the same were supplied thrice during 2013-14.

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<sup>32</sup> Lakhimpur, Salchapra and Tapang.

<sup>33</sup> Counting Frame, Clay Pencil and Plastic Machine.

<sup>34</sup> Cachar-Lakhimpur, Salchapra and Tapang, Nalbari-Madhupur and Nalbari and Kamrup-Bongaon, Chandrapur-Karara and Chayani Borduar.

Thus, PSE Kits were not supplied every year during 2009-13 to AWCs complying the provision of the scheme guidelines and instruction of MoWCD, hampering the intended objective of smooth functioning of Pre-school Education.

#### (d) Vehicles

(A) MoWCD accorded (December 2009 and July 2010) approval for the procurement of 52 suitable vehicles<sup>35</sup> out of the grants released under ICDS for use in the activities related to implementation of the scheme.

Audit of records revealed that based on the sanction accorded (March 2010) by GoA, the DSW procured (May 2010 and September 2012) 45 vehicles<sup>36</sup> for use in the activities related to implementation of ICDS. Apart from this, the DSW procured four more vehicles<sup>37</sup> during 2009-10 and 2011-12 out of the available administrative charges recovered from the contractors engaged in construction of AWC buildings. Distribution of the total 71 vehicles including 22 existing vehicles to different level of offices is shown in Table-1.19.

**Table – 1.19**  
**Position of distribution of vehicles**

Sl. No.	Level to which allotted	No. of vehicles allotted
1	Directorate level	19
2	Government level	3
3	Minister level	3
4	DSWO level	22
5	DPO level	5
6	PO level	1
7	CDPO level	18
<b>Total</b>		<b>71</b>

Source: Departmental records.

Analysis further revealed that out of the total 18 vehicles allotted to the CDPOs, nine were under the custody of Deputy Commissioners (DCs)/Sub-divisional Officers (SDOs) (Civil) concerned and were being used by them and not by CDPOs.

Thus, out of the available 71 vehicles, only nine (12.68 per cent) were being used by CDPOs and 221 (96 per cent) out of total 230 projects had no vehicles. This had adversely affected supervision/ monitoring of the scheme implementation by CDPOs at field level.

#### 1.3.5 Planning

The services under the ICDS package are delivered through AWCs. Infrastructure like buildings for AWCs along with facilities of drinking water, toilets, tables and chairs, toys etc., were to be provided for the efficient and smooth delivery of quality services.

<sup>35</sup> 26 vehicles each during 2009-10 and 2010-11 in the price range between ₹4.75 lakh and ₹5.98 lakh.

<sup>36</sup> Bolero DI-2WD: 23, Mahindra THAR: 19, Bolero DI-2WD with AC/Music System: 2 and Bolero SLX: 1.

<sup>37</sup> Honda City: 1, Scorpio MZ D1 Car: 1, Toyota Innova Vx (75): 1 and Swift Dzire: 1.

In the backdrop of the dismal reports of the National Family Health Services (NFHS)-3 (2005-06) indicating large numbers of underweight children below three years, anaemic condition of pregnant women, maternal mortality rate (MMR) etc., the MoWCD felt the need of strengthening and restructuring of ICDS Scheme through a series of reforms including revamping the planning process by putting ICDS in a Mission mode by the end of 2014-15.

In order to augment the annual planning process, the MoWCD introduced (October 2012) Annual Programme Implementation Plans (APIPs). According to the guidelines, each State/Union Territory was to prepare APIP annually incorporating all activities in details along with their physical and financial targets. The main objectives of preparing APIP were to strengthen the existing programme management and monitoring mechanism to accelerate programme implementation in order to achieve the objective of ICDS universalisation with quality.

Audit noted that APIP 2011-12 submitted by GoA to MoWCD indicated details of regular activities, but State specific issues, gaps and constraints etc., though required, were not mentioned. The MoWCD reviewed (November 2012) the APIP and suggested GoA to rework in line with recent developments like providing of fortified Take Home Ration (THR), sample check of calibration and functionality of weighing machine by National Institute of Public Co-operation and Child Development (NIPCCD) and Roll out of MIS etc. These issues are yet (August 2014) to be taken up/completed by the GoA.

In APIP 2012-13 quality component of universalisation of ICDS, State specific issues like riverine areas, tea garden areas and migrant population were included. It, however, lacked fixation of specific targets related to certain important issues like reducing number of malnourished children, anaemic condition of pregnant women and Maternal Mortality Rate (MMR), providing immunization to the children/Pregnant Women (PW) and Lactating Mother (LM), upgradation of old AWCs and providing child friendly toilets and drinking facilities to the AWCs etc.

The APIP 2013-14 also lacked a proper plan about achieving the objective of reduction in the number of malnourished children and MMR. Some new areas like construction of AWC-cum-Creche, Early Child Care Education (ECCE), establishment of 'Sneha Shivar' providing child friendly toilets and drinking facilities to the AWCs, providing of uniform/badges to AWWs/AWHs and rewards to AWWs/AWHs for best performance etc., though targeted in line with rolling out ICDS in Mission mode, did not materialise. Institutional reforms/rearrangements like setting up of a Mission Directorate, District Mission Unit and State Child Development Society as required under the ICDS scheme were not planned during the year to put ICDS in Mission mode.

The planning of the department in implementation of the scheme was therefore inadequate and not holistic.

### 1.3.6 Human Resources and training

#### 1.3.6.1 Staffing Pattern of resource persons in ICDS projects

As per the scheme guidelines, 100 AWCs are to function under each ICDS project (50 AWCs in case of Tribal Block). CDPO being the head of the project is to supervise, coordinate and guide about the functioning of AWCs. For the purpose, five-six Supervisors are required to assist him. In addition, the Supervisors are responsible for providing continuous on-job guidance to AWWs through field visit at least once a month and by organising monthly meeting with village level health functionaries. The AWWs are to be assisted by the Anganwadi Helpers (AWHs) in carrying out the works of the AWCs.

#### (a) Availability of manpower

The position of sanctioned posts of resource persons and the persons in position in the State and selected districts as on 31 March 2014 are shown in Table-1.20 (A) and (B).

**Table-1.20 (A)**  
**Position of sanctioned strength and persons available**

Name of the posts	Sanctioned strength	Person available	Vacancy
CDPO	230	208	22
Supervisor	2280	1913	367
AWW	62153	59263	2890
AWH	56728	54514	2214

Source: Departmental records.

**Table-1.20 (B)**  
**Position of sanctioned strength and person available in the selected districts**

Sl. No.	District	No. of Projects	CDPO		Supervisor		Short-fall	AWW		Short-fall	AWH		Short-fall
			Sanc-tioned	Men-in-position	Sanc-tioned	Men-in-position		Sanc-tioned	Men-in-position		Sanc-tioned	Men-in-position	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Cachar	16	16	16	102	77	25	3733	3395	338	3582	3345	237
2	Sonitpur	15	15	15	131	102	29	3700	3593	107	3860	3742	118
3	Lakhimpur	10	10	10	102	83	19	2811	2776	35	3066	2928	138
4	Karbi Anglong	11	11	11	107	101	6	3070	2874	196	2449	2443	6
5	Kokrajhar	5	5	5	76	76	0	1554	1553	1	1687	1672	15
6	Nagaon	20	20	20	213	181	32	5307	5307	0	5307	5307	0
7	Kamrup	14	14	14	141	140	1	3953	3136	817	3201	3118	83
8	Nalbari	7	7	7	46	46	0	1516	1448	68	1489	1440	49

Source: Departmental records.

It would be evident that there was shortage of staff at the cutting edge in the cadres of AWW/AWH.

#### (b) Shortfall at DPO level

As per the GoI approved (May 2009) staffing pattern for District ICDS Cell, each district should have one post of Divisional Programme Officer (DPO) for implementation, supervision, monitoring and reporting of the scheme.

There were only seven DPOs and one Deputy Director (for Dima Hasao district) in the State who supervise and monitor the implementation of ICDS in 230 Projects in 27 districts.

The consistent absence of crucial staff at operational projects pointed towards poor implementation of the programmes as well as poor delivery of services under the scheme as discussed in the succeeding paragraphs.

**1.3.6.2 Training under ICDS**

Training under ICDS is imparted by NIPCCD, Middle Level Training Centres (MLTCs) and Anganwadi Training Centres (AWTCs) across the States with financial support from MoWCD.

Audit of records revealed that as of 31 March 2009, 45 AWTCs and two MLTCs were functional for imparting training to AWWs/AWHs and Supervisors in the State. However, the number of training centres came down to 26 and one respectively by the end of 31 March 2014 as shown in Table-1.21.

**Table-1.21  
Position of operational AWTC and MLTC**

Year	No. of centres run by NGOs		No. of centres opened during the year		No. of centres closed down during the year		No. in existence at the end of the year	
	AWTCs	MLTCs	AWTCs	MLTCs	AWTCs	MLTCs	AWTCs	MLTCs
2009-10	45	2	-	-	18	1	27	1
2010-11	27	1	-	-	2	-	25	1
2011-12	25	1	-	-	-	-	25	1
2012-13	25	1	1	-	-	-	26	1
2013-14	26	1	-	-	-	-	26	1

Source: Departmental records.

The above position indicates that though the State Government operationalised 45 AWTCs and two MLTCs through NGOs during 2009-10 as per the sanction accorded by GoI, it closed down 19 AWTCs and one MLTC by the end of 2013-14 due to non-availability of adequate infrastructure, hostel and library facilities etc. At present, only 26 AWTCs and one MLTC are in operation. Therefore, the training facility in the State for providing training to AWWs/AWHs and Supervisors was inadequate.

The DSW, in reply, stated (November 2014) that steps have been taken to revive the closed down AWTCs.

**(a) Implementation of training programme**

Under the scheme, the State Government fixes annual targets for training of ICDS functionaries based on annual training calendar prepared by the operational training centres.

**(i) Job Training**

Job/orientation training was required to be given to each functionary once in service period.



Audit scrutiny revealed persistent shortfall in achievement of targets fixed for Job/orientation Training of Supervisors and AWWs during 2009-14 as shown in *Appendix-1.7*.

**(ii) Refresher Training**

Refresher Training is to be provided to each ICDS functionary once in two years. Hence, every year at least half of the workforce in position is required to be imparted Refresher Training. Scrutiny revealed that the year-wise target set only for AWWs. Even the targets so set for the training of AWWs could not be met during 2009-12 as would be evident from *Appendix-1.8*. Shortfall ranged between 18 and 21 per cent during 2009-12.

**(iii) Induction Training**

Under ICDS, each field functionary was required to be trained on initial engagement/appointment. Scrutiny revealed that 300 AWWs were targeted for imparting training only in 2010-11. However, none of them was imparted training as of March 2014.

The above position indicated that AWWs delivering the services to the beneficiaries were not provided induction training. The failure to provide periodical training is likely to result in deficient implementation of the scheme.

**1.3.6.3 Infertuous expenditure on training institutes**

ICDS training aims at developing field functionaries into agents of social change and improving the quality of service delivery. Accordingly, MoWCD fixed (April 2009) a norm for imparting training to AWWs and AWHs in AWTCs for 348 days in a year.

Audit of records of 10 AWTCs under four selected districts revealed that there was a huge shortfall in imparting training in these institutes against the target set due to not deputing the functionaries by the DSW. The shortfall in training during 2009-14 ranged between 320 and 883 days. Though the institutes run by different NGOs remained without any work during these gap periods, the Department paid salaries of the idle staff and rent of the buildings resulting in an infertuous expenditure of ₹169.02 lakh (details are shown in *Appendix-1.9*).

**1.3.7 Information Education Communication (IEC)**

The State Government did not furnish any IEC Plan and communication material as required to be prepared/Designed for creating awareness on ICDS among the people as per the provision of the scheme guidelines. The year-wise expenditure incurred on IEC activity was also not made available to audit. However, it appeared from the SOEs/UCs submitted that during 2009-14 (upto 3<sup>rd</sup> quarter of 2013-14), the department incurred an expenditure of ₹32.61 crore, which could not be

vouchsafed in audit due to non-maintenance of proper records in support. No fund was released to the field level offices to carry out the IEC activities.

The department/Government informed that quickies<sup>38</sup> were prepared and telecast through satellite channels as an IEC activity. The activities thus carried out were never evaluated to assess the impact of the ICDS activities on the community. No survey was also conducted to assess the awareness and knowledge about the scheme.

### **1.3.8 Financial management**

#### **1.3.8.1 Funding pattern**

ICDS is a Centrally Sponsored Scheme funded on cost-sharing basis by GoI and GoA in the ratio of 75:25. However, in the case of North Eastern States and Sikkim, funding is shared between the GoI and the State Government in the ratio of 90:10. Besides, under the scheme 100 per cent Central assistance is provided to the NE States for the construction of AWC buildings since 2001-02.

Under the scheme, the flow of funds is from the Ministry to the State departments under two heads viz., ICDS (General) and Supplementary Nutrition (SN). MoWCD releases grants in four or more instalments in a year subject to furnishing of Statements of Expenditure (SOEs) and Utilisation Certificates (UCs).

#### **1.3.8.2 Statements of expenditure (SOEs) and Utilisation Certificates (UCs)**

MoWCD revised the existing format of SOE for submission in two parts from 2009-10. One is in the form of quarterly report indicating cumulative expenditure, upto the end of the quarter and another is Annual Report which is a summary of annual expenditure to be submitted alongwith UCs by 15<sup>th</sup> of the month following the quarter.

##### ***(i) Submission SOEs and UCs under ICDS (General)***

Analysis of annual SOEs and UCs furnished by GoA during 2009-14 revealed that there was mismatch in reporting. A few examples are given below:

- In the annual SOEs and UCs submitted to MoWCD, the State Government showed utilisation of Flexi Funds<sup>39</sup> amounting to ₹556.42 lakh, ₹581.18 lakh, ₹699.66 lakh and ₹621.42 lakh respectively during the years 2010-11, 2011-12, 2012-13 and 2013-14 whereas Flexi Fund was not at all released to the AWCs by GoA during 2009-14.
- In the annual SOEs and UCs for the year 2013-14, an amount of ₹592.72 lakh and ₹29.72 lakh respectively was shown as utilised by the GoA on account of provision of uniform and badges respectively to the AWWs/AWHs. Scrutiny further revealed that the same were actually not utilized and no

<sup>38</sup> Short advertisement programme.

<sup>39</sup> Flexi funds are meant for AWCs to provide flexibility for operational exigencies and meeting unforeseen expenses.

uniform/badge was provided to the AWWs/AWHs by the GoA. The Department in the APIP 2014-15 also mentioned that though there was a proposal for the same in the APIP 2013-14, the uniform/badge would actually be provided during 2014-15.

Thus, the SOEs and UCs submitted did not represent the true and fair view of affairs.

**(ii) Submission of SOEs and UCs under SNP**

There were delays of 116 to 219 days noticed in submission of the SOEs and UCs from GoA to GoI in respect of SN component. The annual SOEs/UCs for the years 2009-10 to 2012-13 were submitted in October 2010, August 2011, November 2012 and August 2013 respectively against the stipulated date of submission of 15 April of the respective year. Further, SOEs/UCs were prepared and submitted by GoA based on releases made by the Directorate and not on the basis of the actual expenditure incurred by the respective authorities. Huge funds of the respective years were found lying unutilized both at Directorate and field level as discussed in the succeeding paragraphs.

**1.3.8.3 Parking of funds**

**(a) Parking in Civil Deposit**

An amount of ₹5.85 crore under different components of ICDS scheme for the years 2010-11 and 2011-12 was withdrawn and kept in the DDO's Current Account<sup>40</sup> till September 2013. The amount was subsequently deposited (October 2013) into treasury under the head of a/c 08443-Civil Deposit as the DDO's Current Account needed to be closed in terms of instructions (9 September 2013) of the Finance Department. As of March 2014, the entire fund was lying unutilised in the civil deposit which amounted to misleading the Legislature on account of the expenditure being shown under the ICDS heads of accounts but not actually expended for the purpose. Component-wise details are given in Table-1.22.

**Table-1.22  
Position of un-utilised funds kept in Civil Deposit**

Sl. No.	Name of scheme	Year of sanction/ release	Amount released (₹)	Amount utilised (₹)	Unutilised balance (₹)
1	SNP (State Share)	2010-11	8668229	-	8668229
2	SNP (State Share)	2010-11	28542795	-	28542795
3	SNP (CSS)	2010-11	344527680	340922340	3605340
4			48686700	48117080	569620
5	ICDS Training	2010-11	NA	NA	1750000
6	SABLA	2011-12	12480000	3588390	8891610
7	ICDS Construction	NA	NA	NA	6503881
<b>Total</b>					<b>5,85,31,475</b>

Source: Departmental records.

<sup>40</sup> DSW's current account with SBI, Bamunimaidan Branch, Guwahati.

The DSW, in reply, stated (November 2014) that the matter of release of fund from Civil Deposit has been taken up with Finance Department, GOA.

**(b) Parking in current bank accounts**

(i) The District Social Welfare Officer (DSWO), Nagaon received ₹2,155.84 lakh under SNP during 2007-10, of which ₹2,149.35 lakh was released to the CDPOs leaving a balance of ₹6.49 lakh in two accounts operated with Bank of Baroda (₹2.05 lakh) and Indian Overseas Bank (₹4.44 lakh) for more than four years as shown in Table-1.23.

**Table-1.23  
Position of parking of funds**

Year	BD/Ch. No & date	Amount received (₹)	Amount released to CDPOs (₹)	Balance (₹)	Remarks
2007-08	133009 dt. 31.01.08	7,74,86,559	7,72,81,385	2,05,174	Balance kept in current a/c with Bank of Baroda (BOB)
2008-09	733492 dt. 29.12.08	7,51,86,795	7,49,78,594	2,08,201	Balance kept in current a/c with Indian Overseas Bank (IOB)
2009-10	013906 dt. 14.07.09	6,29,10,708	6,26,75,268	2,35,440	Balance kept in current a/c with IOB
<b>Total</b>		<b>21,55,84,062</b>	<b>21,49,35,247</b>	<b>6,48,815</b>	

Source: Departmental records.

Analysis of records further revealed that ₹1.48 lakh and ₹0.26 lakh were withdrawn (October/December 2011) from BoB and utilised for different purposes<sup>41</sup> subject to subsequent reimbursement as directed by the DSW. Reimbursement of ₹1.74 lakh to DSWO, Nagaon was, however, not made till June 2014. This not only resulted in parking of funds of ₹6.49 lakh outside Government account but also led to diversion of fund of ₹1.74 lakh out of it on other than intended purposes.

(ii) DSWO, Kamrup prior to opening (17 May 2010) the bank account with SBI, Khanapara for receipt of SNP funds through e-transfer from the Directorate, was maintaining another bank account with BOB, Beltola Branch for the same purpose. The account with the BOB was neither transferred to the SBI account nor closed in terms of Government order (September 2013). After 12 November 2011, no transaction was made through the BoB account. As of August 2014, the balance amount of ₹2,09,586 was lying unutilised for more than two and a half years.

(iii) The year-wise position of fund received by DSWO, Sonitpur from State Government under Supplementary Nutrition and released to ICDS Projects/ Anganwadi Centre Management Committees (AWCMCs) during 2009-14 were given in Table-1.24.

<sup>41</sup> Laying of foundation stone for Harijan Committee Hall/Awareness meeting at Neherubali and for purchase of a desktop Computer.

**Table-1.24**  
**Receipt and release of SN funds to Projects/AWCMCs under Sonitpur district**

Year	Fund received (₹)	Fund released (₹)	Balance (₹)
2009-10	15,57,51,490	15,57,48,687	2,803
2010-11	8,91,43,848	4,94,54,416	3,96,89,432
2011-12	22,27,58,106	14,95,74,504	7,31,83,602
2012-13	12,77,60,019	17,88,46,506	(-),5,10,86,487
2013-14	Nil	Nil	Nil
<b>Total</b>	<b>59,54,13,463</b>	<b>53,36,24,113</b>	<b>6,17,89,350</b>

Source: Departmental records.

The table above shows that of the receipt of ₹3,119.02 lakh<sup>42</sup> during 2010-11 and 2011-12, DSWO released ₹1,990.29 lakh<sup>43</sup> as of March 2014 leaving an unutilized balance of ₹1,128.73 lakh<sup>44</sup>. However, during 2012-13, an excess release of ₹510.86 lakh was made out of the unutilized balance of 2010-12. This indicated that though ₹617.87 lakh (₹1,128.73 lakh - ₹510.86 lakh) was withdrawn from Government account during 2010-11 and 2011-12 and shown as expenditure against ICDS heads of accounts, the amount remained unutilised as of March 2014 and moreover did not form part of the reported cash balances of the Government. This was not only a case of financial impropriety but also amounted to misreporting to GoI.

**(c) Unauthorised utilisation of fund released for construction of AWCs**

During 2009-14, total 12,697 AWCs @ ₹1.75 lakh each were constructed in the State on the basis of a model estimate prepared and approved by the Social Welfare Department. The estimate included a provision of ₹2,500 for Establishment/Administrative charge to be expended on account of construction of AWCs.

Audit of records revealed that out of the total administrative charge of ₹289.28 lakh deducted/recovered from the Contractor's bill during 2009-14, ₹138.66 lakh was unauthorisedly utilised towards purposes not covered under the Scheme such as meeting entertainment and miscellaneous protocol expenses of the Director and Commissioner as detailed in *Appendix-1.10*.

**(d) Non-utilisation of flexi fund**

MoWCD issued (May 2009) instruction for providing ₹1,000 per AWC annually as flexi fund effective from 2009-10 to widen the scope of the scheme by providing flexibility for operational exigencies and meeting unforeseen expenses.

Audit of records revealed that during 2009-10, GoI released flexi fund of ₹5.56 crore for 55,642 operational AWCs. The fund was, however, not released to the

<sup>42</sup> (₹891.44 lakh + ₹2,227.58 lakh).

<sup>43</sup> (₹494.54 lakh + ₹1,495.75 lakh).

<sup>44</sup> (₹396.89 lakh + ₹731.84 lakh).

AWCs concerned by GoA. The matter was pointed out vide Paragraph - 4.6 of C&AG's Audit Report No. 22 of 2012-13 - Union Government - Performance Audit of ICDS Scheme. The GoA as a measure of action proposed in APIP 2013-14 for releasing the flexi funds directly to the AWCs, but the same was, however, not released as of March 2014. Scrutiny further revealed that the GoA also did not release the due flexi fund of ₹23.90 crore<sup>45</sup> to the AWCs in the subsequent years (2010-14).

On this being pointed out, the DSW stated (November 2014) that proposal for release of flexi fund has been taken up with the Government.

**(e) Blocking up of GoI fund**

Anganwadi Karyakartri Bima Yojana (AKBY), welfare measure extended to AWWs & AWHs, was introduced (1 April 2004) by GoI under LIC's Social Security Scheme. The premium under the scheme was ₹280 per annum per member payable by LIC (₹100), GoI (₹100) and the insured member (₹80) respectively. The premium of ₹80 payable by the insured member was, however, waived *w.e.f.* 1 April 2007 under the scheme. The premium of ₹100 payable by GoI was also waived for two years from 1 April 2011 to 31 March 2013.

Scrutiny revealed that based on the sanction accorded by GoA, DSW withdrew (March 2011) ₹100 lakh being GoI's contribution and kept in DDO's current bank account. Out of the ₹100 lakh, ₹38.80 lakh was released (January 2011) to LIC as GoI's contribution but the same was refunded (September 2012) by LIC as the GoI's contribution was waived for two years. The amount received back was deposited again into DDO's current bank account instead of making refund to GoA/GoI. DSW sought GoA's approval for refund of ₹99 lakh keeping ₹one lakh for administrative expenses. GoA though allowed (January 2014) DSW to spend ₹one lakh towards administrative expenses but remained silent regarding refund of ₹99 lakh. As a result, GoI's fund amounting to ₹99 lakh was lying idle in DDO's bank account out of Government accounts.

On this being pointed out, the DSW stated (November 2014) that efforts were being taken to refund the fund to the Government.

**(f) Maintenance of cash book**

(i) MoWCD categorically instructed while according sanction and release of funds that separate cash book for ICDS (General) and SNP should be maintained. DSW, Assam, however, maintained only one cash book for all Central and State sector schemes in contravention of the direction of MoWCD. Further, receipts and payments particulars were not found recorded clearly in the cash book. As a result,

<sup>45</sup> ₹5.67 crore for 56,681 AWCs in 2010-11 + ₹5.81 crore for 58,118 AWCs in 2011-12 + ₹6.21 crore for 62,153 AWCs in 2012-13 + ₹6.21 crore for 62,153 AWCs in 2013-14.

it was difficult in audit to ascertain component-wise expenditure incurred under ICDS.

(ii) In the test checked Cachar district, the then DSWO did not maintain cash book for the period 2009-10 to 2013-14. Scrutiny revealed that the present DSWO on assuming (7 April 2014) charge constructed a cash book *w.e.f.* 27 February 2013 based on the available records and bank statements with the opening balance of ₹6,18,18,683.77 (based on bank statements). The position of funds received and disbursed prior to 27 February 2013, however, could not be ascertained.

(iii) Similarly, in the test checked Lakhimpur district, it was noticed that the DSWO did not maintain cash book for the period 2009-13. Further, the DSW while releasing the funds neither sent any of the sanction orders nor intimated the DSWO about the release of funds directly to DDO's bank account. Bank statements for the entire period (2009-13) were also not available in the office of the DSWO. As a result, actual position of receipt and disbursement of funds by DSWO, Lakhimpur could not be ascertained. An attempt made by the present DSWO to trace out the actual position of receipt and disbursement of funds revealed the discrepancies of ₹4.47 crore. The matter was reported to the DSW, Assam in June 2014. Reconciliation of the same was, however, awaited (November 2014).

On this being pointed out, the DSW in November 2014 stated that the practice of maintenance of subsidiary cash book will be brought into force.

#### **(g) Maintenance of multiple bank accounts**

As per the standing instructions of Finance Department, GoA, maintenance of multiple bank accounts is not permissible without prior approval.

In the test checked Cachar district, DSWO, Cachar opened (25 May 2010) a current account with SBI for receipt of funds from Directorate through e-transfer. Audit observed that prior to opening the account with SBI, Silchar branch, two more current accounts with United Bank of India (UBI), Meherpur Branch, Silchar and Assam Gramin Vikash Bank (AGVB), Silchar were being maintained for implementation of SNP in the district. The funds amounting to ₹12.44 lakh<sup>46</sup> lying unutilized in those accounts since March 2012 and November 2013 respectively were not transferred to the SBI account and instead, the accounts continued to be in operation. As a result, three current accounts were being kept open simultaneously in contravention of the relevant instruction of the Finance Department.

#### **(h) Non-accountal of refunds**

DSW, Assam transferred (May 2010) ₹16,24,44,880 to the bank account of DSWO, Cachar operated with SBI, Silchar for implementation of SNP during 2009-10. The DSWO with the approval of DC, Cachar advised (July 2010) the

<sup>46</sup> UBI, Silchar: ₹12,30,042.11 and AGVB, Silchar: ₹13,789.15.

bank to release ₹13,43,88,280 to the accounts of 2,371 AWCMCs @ ₹56,680 each. Scrutiny revealed that the bank released the entire amount to the accounts of the AWCMCs. But the AWCMCs in 38 cases returned (April to May 2011) ₹21,53,840 to the bank for the reason of double credit in their accounts. The amount was returned (March 2014) to the DSWO by the bank in the form of a Bankers Cheque after a delay of nearly two years and nine months. The amount so received back, was not accounted for in the cash book of the DSWO resulting in short account of closing balance to that extent for the year 2013-14.

Scrutiny revealed that out of the amount of ₹21.54 lakh, the DSWO spent ₹4.03 lakh in May 2014 for SNP purposes retaining the balance amount of ₹17.51 lakh with them without account in the cash book.

### 1.3.9 Implementation of ICDS (General)

The position of fund received from GoI and GoA under ICDS (General) and utilized by DSW during 2009-14 (upto December 2013) is given in Table-1.25.

**Table-1.25**  
**Position of fund received and utilized under ICDS (General)** (₹ in crore)

Year	Opening Balance	Fund received from GoI	Fund received from GoA	Total funds available	Expenditure	Closing Balance
2009-10	-	235.52	35.00	270.52	235.52	35.00
2010-11	35.00	213.25	29.70	277.95	277.95	-
2011-12	-	383.46	30.00	413.46	413.46	-
2012-13	-	470.02	38.00	508.02	508.02	-
2013-14	-	569.11	41.60	610.71	424.12	186.59
<b>Total</b>	<b>35.00</b>	<b>1,871.36</b>	<b>174.30</b>	<b>2,080.66</b>	<b>1,859.07</b>	

Source: Information furnished by the Directorate.

### 1.3.9.1 Short release of State share

As per the funding pattern, the State matching share for the years 2009-14 was ₹207.92 crore (10 per cent) against the Central release of ₹1,871.36 crore (90 per cent). GoA, however, released only ₹174.30 crore resulting in short release of ₹33.62 crore as shown in Table-1.26.

**Table-1.26**  
**Short release of State Share** (₹ in crore)

Year	Central share released	State share due	State share released	Short (-)/Excess (+) release of State share
2009-10	235.52	26.17	35.00	(+) 8.83
2010-11	213.25	23.69	29.70	(+) 6.01
2011-12	383.46	42.61	30.00	(-) 12.61
2012-13	470.02	52.22	38.00	(-) 14.22
2013-14	569.11	63.23	41.60	(-) 21.63
<b>Total</b>	<b>1,871.36</b>	<b>207.92</b>	<b>174.30</b>	<b>(-) 33.62</b>

Source: Departmental records.

Therefore, short release of State matching share was in contravention of Scheme guidelines.



### 1.3.9.2 Avoidable/ excess expenditures and excess payments

#### (i) Avoidable expenditures on procurement of ICDS material

(a) Mention was made in Paragraph-1.2.7 of C&AG's Audit Report on Social, General and Economic (Non-PSUs) Sectors (Report No.7 of 2013) for the year ended 31 March 2013 that during 2010-11 and 2011-12, the Directorate had incurred an extra expenditure of ₹5.73 crore towards procurement of 14,22,980 Note Books at a much higher rate than the available maximum retail price (MRP) in violation of the relevant provision of Finance Department Office Memorandum dated 11 August 2010.

Audit of records further revealed that the Directorate had incurred another extra expenditure of ₹1.17 crore towards procurement (January 2012) of a fresh quantity of 2,91,020 Note Books of the same specification and rate disregarding the relevant provision of the Office Memorandum dated 11 August 2010. Details are shown in *Appendix-1.11*.

(b) DSW, Assam submitted a proposal (October 2012) to GoA for the approval and financial sanction of ₹2,37,58,600 for purchase and supply of 42,200 plastic chairs to 10,550 AWCs (four to each AWC) under 38 ICDS Projects in five districts (General Areas) @ ₹475 each (Brand-Supreme/Neelkamal) plus 13.5 per cent VAT and five per cent as commission based on the rates submitted (June 2011) by ASIDC<sup>47</sup>, a State PSU. State Level Purchase Committee (SLPC) of Social Welfare Department (SWD) headed by the Deputy Secretary to the GoA however, approved (November 2012) AGMC, a State PSU to supply plastic chairs @ ₹629 each plus 13.5 per cent VAT and two per cent agency commission, the same rate at which the same PSU had supplied plastic chairs at an earlier occasion disregarding the proposal of the DSW. Accordingly, DSW purchased (December 2012 to January 2013) 30,000 plastic chairs (unbranded) from AGMC<sup>48</sup>, a State PSU, at the rate of ₹629 each (plus 13.5 per cent VAT and two per cent agency commission). This resulted in an avoidable extra expenditure of ₹49.09 lakh<sup>49</sup> due to non-availing of lower rate of ASIDC.

In order to accommodate the extra cost involved due to procurement at higher rate, the department had to procure less number of chairs of an unspecified brand than actually proposed. Had the procurement been made at the available lower rate, 8,720 more chairs<sup>50</sup> could have been purchased for distribution among the AWCs.

<sup>47</sup> Assam Small Industries Development Corporation.

<sup>48</sup> Assam Government Marketing Corporation.

<sup>49</sup> {₹726.50 (₹629 + 13.5 per cent VAT and 2 per cent agency commission) - ₹562.88 (₹475 + 13.5 per cent VAT and 5 per cent agency commission)} X 30,000.

<sup>50</sup> ₹49,08,600/₹562.88.

(c) During 2012-13, the DSW procured 2,13,525 colour pencil boxes at the rate of ₹69 each approved (19 December 2012) by the SLPC and supplied to 8,541 AWCs (@ 25 boxes per AWC). During Joint Physical verification, it was found that the MRP of each Colour pencil box procured by the DSW was ₹45 only. This indicated that the SLPC did not assess the market price as required under the extant executive order before approving the rate or even undertaken the very basic precaution of reading the price label. This led to an extra expenditure of ₹51.25 lakh<sup>51</sup> which was avoidable.

(d) Similarly, examination revealed that the DSW procured medicated hand washing soap in two spells during the period December 2012 to March 2013 (12,33,100 pieces at ₹18 worth ₹2,21,95,800) and December 2013 (2,62,995 pieces at ₹21 worth ₹55,22,895) and supplied to 49,324 and 19,971 AWCs respectively. In both the cases, the rates were approved by the SLPC before going ahead with the procurement. During joint physical verification of the AWCs, it was found that the DSW procured Jasmine brand soap on both the occasions and MRP of each soap was ₹15 only. This resulted in an extra expenditure of ₹52.77 lakh, which could have been avoided had the SLPC obtained the sample and verified the MRP before placing the orders as per prescribed procedure. The details of extra expenditure are shown in *Appendix-1.12*.

**(ii) Excess payment on procurement**

(a) During 2011-12, DSW procured 20,400 Aluminium Saucepan (22 inch diameter, 8.00 Kg wt) @ ₹2,008 per piece from M/s ASIDC Ltd., Guwahati for supply to 20,400 AWCs under 132 Projects in 15 plain districts. Scrutiny, however, disclosed that ASIDC Ltd. supplied Aluminium Saucepan weighing seven Kg instead of eight Kg to all the 20,400 AWCs resulting in an excess payment to the tune of ₹51.20 lakh<sup>52</sup>.

(b) As per order (13 February 2014) of DSW, Assam, a Guwahati based supplier supplied 46,200 colour pencil boxes @ ₹89 each to 13 CDPOs under Kamrup (30,350 boxes) and 7 CDPOs under Nalbari (15,850 boxes) districts and was paid (March 2014) ₹41,11,800. As per terms of the supply order, colour pencil boxes of any of the four specified brands viz; (a) Nataraj, (b) Millennium, (c) KKleeo and (d) Manglam was to be supplied. The supplier, however, did not mention the brand name of the pencil boxes supplied either in the delivery challans or in the bills.

During physical verification of the concerned Projects/AWCs, it was, however, noticed that the supplier instead of the approved brand, supplied 'Rabbit' brand of colour pencil box (containing 12 colour pencils-half size) having the MRP of ₹10 only whereas the supplier was paid ₹89 for each pencil box. This resulted in an

<sup>51</sup>(₹69 -₹45) X 2,13,525.

<sup>52</sup> [2008 - {(2008 ÷ 8) X 7}] X 20,400.

excess payment of ₹36.50 lakh (as detailed in *Appendix-1.13*) which could have been avoided had the DSW exercised necessary check before releasing the payments. Thus, extra payment made to the supplier on this count needs to be recovered by the DSW.

On this being pointed out, the GoA stated (November 2014) that the matters will be investigated and appropriate action would be taken.

### **(iii) Excess expenditure on PSE Kits**

As per scheme guidelines and instruction (11 May 2009) of MoWCD, PSE kits are to be provided each year to each functional AWC @ ₹1,000 and to each Mini AWC @ ₹500. Scrutiny, however, revealed that the DSW supplied (March 2013) the Kits to 35,000 AWCs under 154 ICDS Projects in 21 Districts at the rates of ₹1,993.45 (19 districts) and ₹1,997.02 (two districts) per AWC. This led to an excess expenditure of ₹3.48 crore as shown in *Appendix-1.14*.

On this being pointed out, the DSW stated (November 2014) that PSE kits were supplied at revised approved cost (₹3,000 for AWC and ₹1,500 for Mini-AWC) in terms of Circular No.1-8/2012-CD-I, dated 26 December 2012 of MoWCD, GoI. The reply was however, not tenable as the revised cost was applicable only for 3 high burden (Golaghat, Karimganj and Nagaon) districts<sup>53</sup> with effect from 2012-13 and for the rest of districts; it was applicable from 2013-14 as per the circular *ibid*. The excess expenditure worked out in audit was excluding the high burden districts.

### **1.3.9.3 Irregular utilisation of ICDS (General) fund**

**(i)** In the test checked Karbi Anglong district, on the basis of proposal submitted (January 2010) by Programme Officer, ICDS Cell, Diphu and administrative approval accorded (January 2010) by the Secretary, Department of Social Welfare, Karbi Anglong Autonomous Council (KAAC), a Community Hall was constructed at Howraghat ICDS Project at a cost of ₹21 lakh.

Providing of funds out of the ICDS (General) Programme for the construction of Community Hall was beyond the scope of ICDS Scheme and thus, the expenditure incurred on this count was unauthorised and irregular.

**(ii)** Procurement of vehicles under ICDS scheme requires prior approval of MoWCD. Scrutiny, however, revealed that during 2009-10, the Programme Officer, ICDS Cell, Karbi Anglong, Diphu procured one Mahendra Bolero SLX-2WD vehicle at a cost of ₹6 lakh for office use on the basis of sanction accorded (March 2010) by the Secretary, SWD, KAAC out of the funds available

<sup>53</sup> The districts selected by MoWCD, GoI on the count of under nutrition and anemia using DLHS-II data from non-EAG States.

under ICDS (General). This was done without obtaining the necessary approval of MoWCD. Thus, the purchase of the vehicle was unauthorised and irregular.

This not only resulted in unauthorized utilisation of ICDS (General) funds amounting to ₹27 lakh but also deprived the beneficiaries from getting intended benefits under the scheme.

#### **1.3.9.4 Receipt and issue of ICDS material not accounted for**

(i) As per order of DSW, a Guwahati based supplier supplied (March to August 2013) 1,485 Plastic Mat involving ₹12,02,850 and 1,350 Water Flask worth ₹2,43,000 to Barhampur ICDS Project under Nagaon district. Although the CDPO showed receipt of the items in the delivery challans, the same were neither found recorded in the Stock Register nor any evidence produced in support of their distribution to the AWCs.

Thus, the possibilities of misappropriation amounting to ₹14.46 lakh (₹12,02,850 + ₹2,43,000) could not be ruled out. The details are shown in *Appendix-1.15*.

(ii) In test checked Kokrajhar district, M/s JK Enterprise, Gossaigaon supplied (February 2014) 341 Plastic Container with cover (50 kg capacity @ ₹1,890 each) and 341 Plastic Container with cover (40 kg capacity @ ₹1,750 each) to the Project Officer, Kachugaon ICDS Project, Kachugaon as per the supply order of Joint Director, Social Welfare, BTC, Kokrajhar. The entire quantity was shown issued (20 February 2014) to 341 AWCs.

During Joint Physical verification of 10 AWCs, it was however noticed that none of the 10 AWCs received the said plastic containers. Thus, there is a strong possibility of misappropriation of the entire amount (of ₹12.41 lakh) expended in supply of 682 plastic containers.

#### **1.3.9.5 Delayed accountal and non-distribution of ICDS material**

Audit of records of CDPO, Dhakuakhana under Lakhimpur district disclosed that ICDS materials worth ₹30.30 lakh were received in the project office in December 2013 and accounted for in the Stock Register in March 2014 *i.e.*, after a delay of three months. It was however noticed in audit that the said material was found not issued to the AWCs as of June 2014 depriving the intended benefits to the beneficiaries and raising doubts about fictitious receipt or diversion of the material. The matter needs to be investigated. Details are shown in Table to 1.27.

**Table-1.27**  
**Position of materials received in Dhakuakhana Project but not issued**

Supply order No.	Name of supplier; Challan No. & date	Items (No. of AWCs x Quantity per AWC)	Quantity (Nos.)	Rate (₹)	Amount (₹)
DSW(ICDS)G/156/2013/Pt. II/38 dt.24.12.13	MD Associates; Challan No.3673 dt.27.12.13	Medicated Washing soap (522 nos. AWCs x 15 nos.)	7830	21	164430
DSW(ICDS)G/156/2013/Pt. II/36 dt.24.12.13	SB Enterprise; Challan No. 3272 dt.27.12.13	Tenicot Ring with net (522 nos. AWCs x 10 nos.)	5220	159	829980
		Wax Crayon (522 nos. AWCs x 15 nos.)	7830	51	399330
		Plate Stainless Steel (522 nos. AWCs x 15 nos.)	7830	110	861300
		Painting Box (522 nos. AWCs x 15 nos.)	7830	99	775170
<b>Total</b>					<b>30,30,210</b>

Source: Project records.

### 1.3.9.6 Short deposit of VAT

In the test checked Kokrajhar district, Jt. Director, Social Welfare, BTC procured (January 2013) 1,79,192 small mats and 34,460 big size towels involving expenditure of ₹2,99,98,980 including 13.5 per cent VAT amounting to ₹35,68,160. Scrutiny revealed that the VAT of ₹13,21,540 only (calculated at 5 per cent) was deposited. This resulted in short deposit of VAT of ₹22,46,620 (₹35,68,160 - ₹13,21,540) by the Jt. Director into the Government account.

### 1.3.10 Implementation of Supplementary Nutrition Programme (SNP)

ICDS Scheme was formulated for eradication of child malnutrition by providing supplementary feeding and to bridge the protein-energy gap between the recommended dietary allowance (RDA) and average dietary intake (ADI) of children and pregnant and lactating women. Every beneficiary under SNP is to be provided nutrition for 300 days a year.

As per Clause-7 of the SNP guidelines, the State is to make adequate budget provision in their Annual Budget based on the number and the category of SN vis-à-vis financial norms for each category of beneficiaries so that SN for 300 days can be provided without any interruption.

#### 1.3.10.1 Financial Position

The position of fund received from GoI and GoA under SNP and utilized by the Department during 2009-14 is given in Table-1.28.

**Table-1.28**  
**Position of fund received and utilized under SNP** (₹ in crore)

Year	Opening Balance	Fund received from GoI	Fund received from GoA	Total funds available	Expenditure	Closing Balance	Percentage of utilisation of available funds
2009-10	85.53	176.61	6.22	268.36	215.14	53.22	80.17
2010-11	53.22	215.80	45.00	314.02	191.35	122.67	60.94
2011-12	122.67	300.83	44.50	468.00	376.35	91.64	80.41
2012-13	91.64	339.97	48.95	480.56	272.51	208.05	56.71
2013-14	208.05	305.98	50.49	564.52	432.57	131.95	76.63
<b>Total</b>		<b>1339.19</b>	<b>195.16</b>		<b>1487.92</b>		

Source: Information furnished by the Directorate.

Audit observed that the expenditure figure shown above were the fund withdrawn from treasury based on the Fixation of Ceiling (FOC) received and released to the district and do not depict the figures of the actual expenditure incurred on the purpose of SNP provision to children as the balances lying in the District were not taken into account. Information furnished to audit, however, revealed that during 2009-14, utilisation of available fund under SNP ranged between 56.71 and 80.41 *per cent* of the drawals against SNP. This lower utilisation indicates that many children were deprived of the benefits under Supplementary Nutrition Programme. Non utilisation of crucial funds meant for welfare of malnourished children was irregular and would have long term impact on health and longevity in future.

#### **1.3.10.2 SN as Take Home Ration (THR) and Hot Cooked Meal**

As per guidelines, AWCMCs are authorized to procure, distribute and manage food stuff under SNP. Again, as per the interim order dated 7 October 2004 of the Honøble Supreme Court, the contractors shall not be used for supply of SN foodstuff in AWCs and preferably ICDS funds shall be spent by making use of village committees, self help groups (SHGs) and Mahila Mandals for buying grains and preparation of meals. The MoWCD, GoI while communicating (December 2004) the direction of the Supreme Court asked all the States to file affidavit on compliance made. The MoWCD further directed (December 2005) to ensure that Panchayati Raj Institutions, SHGs and Mahila Mandals should be used for buying grains, other condiments etc., for preparation of meals at AWCs and supervision/monitoring of SN.

It could not, however, be ascertained as to whether the State Government had filed any affidavit to the Supreme Court as directed by MoWCD in December 2004. The State Government, however, in response to Supreme Court's direction against the Writ Petition (Civil) No.196/2001 belatedly (February 2013) filed an affidavit stating that 30 to 35 *per cent* of the funds available will be utilized through NGOs for procuring and supplying foodstuff to the beneficiaries in the riverine and difficult areas as the performance of the NGOs was found to be satisfactory.

Analysis of records revealed that the Directorate apart from releasing funds to AWCMCs for providing Hot Cooked Meal to the children in the age group of 3-6 years, was also procuring and supplying food stuff to the AWCs through NGOs for providing SN to the beneficiaries in the age group of six months to three years as Take Home Ration (THR). The NGOs were supplying the food stuff upto the project level and paying cash to the CDPOs being the cost of fuel, banana, condiments and transportation cost for delivery of foodstuffs to the AWCs. Further, they were not involved in the supervision and monitoring of distribution of food stuff, preparation of meal and actual consumption of the same by the beneficiaries. As a result, it was difficult to ascertain as to whether the SN food stuff provided as THR by the State was used only by the targeted beneficiaries. The State Government/Directorate had also not evolved any mechanism to monitor utilisation

of THR by the actual beneficiaries frustrating the system of providing SN as THR. Thus, there were chances of diversion of cash and other items of foodstuff.

Non-delivery of the foodstuff by the NGOs directly to AWCs and by making payment of the cost of fuel, oil etc., in cash to CDPOs instead to AWCs was another deficiency in the system as the cash amount did not reach to the actual beneficiaries as would be evident from the succeeding paragraphs:

**(a)** During 2009-13, different SNP foodstuffs were supplied to CDPO, Barhampur ICDS Project through different NGOs as per order of DSW for distribution to beneficiaries as THR through AWCs. The NGOs delivered the foodstuff upto the point of Project office and paid (in cash) the cost of transportation of the same to AWCs along with the cost of fuel, banana and condiments etc., amounting to ₹5.69 lakh to the CDPO for distribution to the AWCs.

Scrutiny revealed that as recorded in delivery challans, cash amount of ₹5.69 lakh was received by the CDPO but the same was neither accounted for in the cash book nor in the Stock Register. Disbursement of the due amounts to AWCs was also not made. Non-receipt of any amount by the AWCs during the period was also corroborated by the statement made by the AWWs during physical verification/field visits by the audit. Thus, the possibilities of misappropriation of funds amounting to ₹5.69 lakh could not be ruled out. Details of the foodstuff supplied and cash handed over are shown in *Appendix-1.16*.

**(b)** Scrutiny revealed that Project Officer, Karunabari ICDS Project, Karunabari under Lakhimpur district received (30 September) 15278617.20 gm Common Rice and 5745008.50 gm Matar (Yellow) along with the cash of ₹1,02,478.53 payable to AWCs from a Dhubri based NGO against the supply order (10 August 2010) of DSW, Assam. Though cash of ₹1,02,478.53 was accounted for in the SNP Stock Register, the distribution of the amount to the AWCs was not recorded in the said register (as done in other cases). Actual Payee Receipts (APRs) obtained, if any, in support of the payment of the amounts to the AWCs was also not produced. In absence of any authentic document of actual payment to the AWCs, possibilities of misappropriation of the amount of ₹1,02,478.53 could not be ruled out. Non-receipt of any amount in this case by 10 AWCs was also corroborated during joint physical verification done in June 2014.

**(c)** During 2010-11, as per supply order (August 2010) of the DSW, a Guwahati based NGO supplied SNP foodstuff namely common rice (3649569.00 gm) and matar (1324215.20 gm) along with cash amount of ₹53,846.10 to CDPO, Biswanath ICDS Project for distribution to the beneficiaries as THR through AWCs.

Audit of records revealed that though receipt of the foodstuffs was accounted for, receipt and payment of the cash amount of ₹53,846.10 was neither accounted for nor its whereabouts could be ascertained from the available records.

Similarly, another Guwahati based NGO, as per order (8 August 2010) of the DSW supplied common rice (3,15,58,800 gm) and matar (1,19,34,000 gm) along with cash amount of ₹1,13,081 to the CDPO, Biswanath ICDS Project. Though the food stuffs were accounted for and distributed, the cash amount was neither accounted for nor distributed.

Non-receipt of any amount by the AWCs in this regard was also corroborated during physical verification of the AWCs. Thus, the possibilities of misappropriation of funds could not be ruled out in this case also.

**1.3.10.3 Disruption in delivery of services**

The Scheme provides that every beneficiary under Supplementary Nutrition (SN) should be provided nutrition for 300 days in a year (*i.e.* 25 days in a month).

GoA/DSW did not maintain database regarding providing SN to the beneficiaries for the years 2009-11 and in the subsequent years of 2011-14 (as per the information furnished), the goal of providing 300 feeding days was never achieved in the State. The achievement of feeding days during 2011-14 in the plain districts ranged between 75.5 and 294 days. District-wise position of feeding days achieved in providing SN during 2011-14 is given in **Appendix-1.17**.

Performance of five districts<sup>54</sup> (under Plains and BTAD areas) with regard to providing of SN was appreciable as the services delivered indicated an increasing trend year after year. The scenario in the two Hill districts (Dima Hasao and Karbi Anglong) was worse as no SN was provided there during 2011-13 due to GoA/Programme Officer not releasing funds to the grass root level functionaries. Only 70 days SN was provided in Karbi Anglong district during 2013-14 and no SN was provided in Dima Hasao district during 2011-14.

**1.3.10.4 Non-release of SNP fund to Hill districts/BTAD areas**

(a) Based on the proposal received from the DSW, GoA sanctioned ₹5.73 crore for providing SN to the beneficiaries of Dima Hasao and Karbi Anglong districts during 2010-11 as detailed in Table-1.29.

<sup>54</sup>

Sl. No.	Name of the districts	No. of feeding days		
		2011-12	2012-13	2013-14
1	Barpeta	218	232	290
2	Nalbari	166	206	230
3	Sivasagar	244	268	274
4	Dibrugarh	256	283	294
5	Kokrajhar	119.6	172	262

Source: Departmental records.



**Table-1.29**  
**Position of non-release of SNP fund to Hill districts**

District	Sanction order No. & date	Amount sanctioned (₹)	No. of AWCs/ beneficiaries @ 43 per AWC	No. of Mini AWCs/ beneficiaries @ 20 per AWC	No. of days for which SN to be provided
Dima Hasao	SWD.389/2010/12 Dt.21.02.11	35,80,250 (State share)	349 (15,007)	264 (5,280)	88.24 days
	SWD.99/2011/4 dt.10.03.11	50,87,979 (Central share)	349 (15,007)	264 (5,280)	62.7 days
Karbi Anglong	SWD.389/2010/4 Dt.26.11.10	2,00,84,659 (State share)	2,449 (1,05,307)	425 (8,500)	88.24 days
	SWD.99/2011/5 dt.10.03.11	2,85,42,795 (Central Share)	2,449 (1,05,307)	425 (8,500)	62.7 days
<b>Total</b>		<b>5,72,95,683</b>			

Source: Departmental records.

The entire sanctioned amount ₹572.96 lakh was withdrawn (February and March 2011) by DSW and of which ₹200.85 lakh released (February 2011) to KAAC as State share. The remaining amounts of ₹86.68 lakh and ₹285.43 lakh due for release to North Cachar Hills Autonomous Council (NCHAC) and KAAC respectively were, however, not released as the same were stopped (May 2011) by GoA in view of Hill Areas Department's (HAD) observation to send all moneys to NCHAC and KAAC through HAD. As of March 2014, the amounts were lying in 8443 Civil Deposit.

Lack of coordination between two Government departments (SW and HAD) resulted in failure to release funds to the hill districts, thus, depriving 1,34,094 children of NCHAC (20,287) and KAAC (1,13,807) from the intended benefits under SNP during 2010-11.

(b) Based on the proposal submitted (July 2013) by DSW, GoA sanctioned (October 2013) ₹243.76 lakh being the State share of 2013-14 for providing morning snacks to 1,20,314 and 17,700 beneficiaries under 2,798 AWCs and 885 Mini AWCs of KAAC and NCHAC respectively.

The amount was, however, not released to KAAC and NCHAC due to non-furnishing of information regarding constitution of AWCMCs in the districts by the PO, Social Welfare, KAAC and Deputy Director, Social Welfare, NCHAC. Non-release of the fund thus, deprived morning snacks to 1,38,014 beneficiaries (1,20,314 in Karbi Anglong and 17,700 in Dima Hasao district) under 16 ICDS Projects (Karbi Anglong -11 and Dima Hasao-5).

(c) An amount of ₹39.48 lakh was released to the DSWO, Kokrajhar for implementation of SNP in Hatidhura ICDS Project (General Areas) during 2010-11 as shown in Table-1.30.

**Table-1.30  
Position of SNP fund released to Hatidhura Project during 2010-11**

Sl. No.	Sanction order No. & date	Amount sanctioned (₹)	Amount released (₹)	No. of AWCs involved	No. of beneficiaries involved
1	SWD.388/2010/10 dt.23.09.10 (State)	41,72,95,784	10,47,232	138	5,934
2	SWD.330/2007/Pt. II/34 dt 08.12.10 (Central)	7,87,58,7948	13,54,579	81	7,695
3	SWD.137/2009/126 dt.03.02.10 (Central)	34,45,27,680	5,92,920	57	5,416
4	SWD.393/2008/Pt.I/71 dt.25.02.11(Central)	3,80,95,450	9,53,222	57	4,212
<b>Total</b>			<b>39,47,953</b>	<b>333</b>	<b>23,257</b>

Source: Departmental records.

As 70 AWCs (General Areas) under Hatidhura ICDS Project lie under the jurisdiction of Dhubri district, the DSWO, Kokrajhar refunded ₹16.99 lakh to the Directorate. The Directorate instead of releasing the fund to DSWO, Dhubri deposited (16 July 2011) the same into DDO's (DSW) Current bank account thereby depriving 3,010 (70 x 43) beneficiaries in Dhubri district from the intended benefits under SN.

Further, SNP fund of ₹6.05 lakh for 2009-10 was deposited (27 February 2013) into the Joint account of DC and DSWO, Kokrajhar through e-transfer without indicating the purpose of release. Assuming the amount related to Hatidhura ICDS, DSWO, Kokrajhar refunded the same alongwith another amount of ₹5.29 lakh to the Directorate. This amount was however, not transferred to the account of the DSWO, Dhubri till March 2014.

The above position indicated that lack of coordination between different Government functionaries and failure to observe basic procedural formalities severely hampered the proper implementation of SNP in the State.

**1.3.10.5 Excess/short release of SNP foodstuff/fund**

During 2012-13, GoA sanctioned (February 2013) ₹1,619.11 lakh for providing SN to 2,39,770 beneficiaries under 2,746 AWCs/Mini-AWCs of Karbi Anglong district for 155 days. KAAC on the basis of a proposal submitted by the PO, ICDS Cell, sanctioned and released (December 2013) ₹835.67 lakh for providing SN for 80 feeding days. For the balance amount of ₹783.44 lakh no proposal was submitted by the PO for release as of May 2014 and the amount was lying with the Council. As a result, 2,39,770 beneficiaries were deprived of SN for 75 days despite availability of the funds for the purpose.

Audit of records further revealed that foodstuff for 80 feeding days were supplied to AWCs without assessing actual number of beneficiaries available in the centres under each project. This resulted in excess/short supply of foodstuff to different ICDS Projects as shown in Table-1.31.

**Table-1.31**  
**Excess/short supply of SNP food stuff**

Sl. No.	Name of the ICDS Project	No. of centres		No. of Beneficiaries to which SNP supplied		Actual no of beneficiaries as per MPR		No. of beneficiaries against which excess (+)/short (-) supply made	
		AWCs	Mini AWC	Children	LM/PW	Children	LM/PW	Children	LM/PW
1	Lumbajong	149	28	12155	3204	13266	1939	-1111	1265
2	Rongkhang	302	17	23245	6176	22419	3817	826	2359
3	Howraghat	468	186	41610	10848	27211	4265	14399	6583
4	Bokajan	329	86	27685	7268	22016	3629	5669	3639
5	Nilip	182	0	13650	3640	18685	3785	-5035	-145
6	Socheng	78	29	6865	1792	8597	1208	-1732	584
7	Chinthong	168	0	12600	3360	15353	3602	-2753	-242
8	Amri	144	0	10800	2880	12528	2890	-1728	-10
9	Rongmongwe samelangso	274	0	20550	5480	22016	3398	-1466	2082
10	Longsomepi	227	79	19790	5172	17629	2937	2161	2235

Source: Departmental records.

Analysis further revealed that the PO sanctioned funds for supply of SN foodstuff based on the sanction accorded by DSW without ascertaining the actual status of beneficiaries available in the centres. This indicated that centre-wise database of beneficiaries was not available both at the Directorate and PO level.

#### 1.3.10.6 Utilisation of SNP fund for relief purposes

##### (a) Non-recoupment of SNP fund

GoA/DSW instructed (July 2012) the DC and DPO, Kokrajhar to provide foodstuff to the children between 6 months and 6 years, PW/LM and adolescent girls, who were affected during ethnic violence occurred during July 2012 and staying in the relief camps, out of the available funds under SNP. As per the instruction, the concerned CDPOs were to identify the beneficiaries.

Scrutiny of records of the BTC and the Joint Director, SWD, Kokrajhar revealed that the Principal Secretary, BTC sanctioned (out of the available funds of ₹30.72 crore under SNP for the year 2011-12) and released ₹9.81 crore in three instalments (₹3.67 crore, ₹2.85 crore and ₹3.29 crore) to the Joint Director for payment to the NGOs for supply of SNP foodstuff (Mother Horlicks, Baby Milk, Biscuit, Chira and Jaggery) to the relief camps at eight<sup>55</sup> places.

The Principal Secretary, BTC intimated the matter of utilisation of the entire amount of ₹9.81 crore to the Social Welfare Department (SWD), GoA and sought reimbursement (November 2012 and January 2013) of the amount. The same however, could not be reimbursed due to non-availability of funds under Relief heads in the Revenue and Disaster Management Department (RDMD) and as such, the SNP fund amounting to ₹9.81 crore remained unrecouped.

GoA through the SWD, however, reimbursed (March 2014) only ₹3.29 crore to BTC out of available SNP funds for the year 2013-14 instead from Relief - heads of RDMD which was again irregular.

<sup>55</sup> Kokrajhar, Dotma, Sidli, Borobazar, Gossaigaon, Debitoala, Hatidhura, Kachugaon.

On this being pointed out, GoA while admitting the irregularity stated (November 2014) that reimbursement of ₹3.29 crore was made to Principal Secretary, BTC out of available SNP fund for the year 2013-14 as funds were not readily available with RDMD under Relief heads for recoupment.

The fact however, remained that even if SNP funds were released for relief at short notice, these should have been made good subsequently so as not to deprive the regular SNP beneficiaries.

**(b) Excess expenditure**

GoA sanctioned (February 2014) ₹1,18,50,939 out of Central Share for implementation of SNP in the relief camps for the riot affected children and PW/LW of Dhubri district as reimbursement for the year 2013-14 on the basis of claims preferred by the DSWO, Dhubri.

Examination of the records of DSW revealed that the DSWO incurred the expenditure (on the instruction of the Government) for providing items like Chira/Gur/Lactogen/Amul Milk/Horlicks etc., to the inmates of the relief camps in Dhubri district affected during ethnic violence. The claim submitted by DSW disclosed that there were 21,550 children in the age group of 6 month to 6 years and 2,820 PW/LW beneficiaries who were provided with the items for 28 days.

As such, the expenditure should have been restricted to ₹28,08,400<sup>56</sup> in terms of rates fixed by GoI and therefore, there was excess expenditure of ₹90,42,539 (₹1,18,50,939 - ₹28,08,400) incurred by the DSWO, Dhubri.

GoA while accepting the audit observation, stated (November 2014) that in the relief camps apart from the targeted beneficiaries of the ICDS scheme, other categories of the people taking shelter were also provided food on humanitarian ground and therefore, it was not possible to comply the schematic norms under such circumstances.

The fact however, remained that the excess expenditure amounting to ₹90.43 lakh incurred from SNP fund for relief purposes was thus irregular and unauthorized.

**(c) Failure to prefer claim for reimbursement**

(i) DSW, Assam on the basis of reports received from DSWO, North Lakhimpur and the instruction received from the GoA (September 2012), placed order (October 2012) with a Kokrajhar based NGO for the supply of 4,19,68,500 gm branded biscuits, 83,93,700 gm milk powder, 50,22,500 gm Horlicks and 83,93,700 gm Cerelac for distribution to 59,955 beneficiaries in the age group of 6 months to 6 years and 10,045 PW/LM in flood affected areas under 7 ICDS Project.

The NGO accordingly supplied foodstuff and was paid (25 January 2013) ₹2,53,27,460 (₹2,04,79,663 + ₹48,47,797) and ₹31,889 on account of

<sup>56</sup> (21,550 x ₹4 x 28) + (2,820 x ₹5 x 28) = ₹24,13,600 + ₹3,94,800 = ₹28,08,400.

Transportation out of the funds available for the year 2012-13 as directed. GoA also instructed (September 2012) to submit the claim for reimbursement of the amount spent with proper records. The DSWO, however, did not submit the claim as of July 2014. As a result, the amount of ₹2,53,59,349 remained unrecouped from the Revenue Department.

(ii) Similarly, DSWO, Sonitpur, Tezpur incurred an expenditure of ₹1,13,19,436 towards payment to a Nagaon based NGO for the supply of 1,79,68,300 gm branded biscuits, 35,93,660 gm milk powder, 26,56,500 gm Horlicks and 35,93,660 gm Cerelac for distribution to 25,669 beneficiaries in the age group of 6 months to 6 years and 5,313 PW/LM to flood affected areas under nine ICDS Projects. The claim for reimbursement of the amount was not submitted by the DSWO as of July 2014 and the amount remained unrecouped and affected the distribution under SNP.

### 1.3.10.7 Supply of SNP foodstuff - excess payment to NGO

For utilisation of the unspent balance of SNP fund of ₹4.86 crore received for implementation during 2009-10 in Cachar district, DSWO and DC, Cachar, as per direction conveyed (May 2010) by DSW, Assam, decided to procure and supply SNP foodstuff to ICDS Projects/AWCs through a Guwahati based NGO at the rates approved (11 August 2010) by the District Level Committee (DLC) on SNP. Details are shown in Table-1.32.

**Table-1.32**  
**Rate of foodstuff approved by DLC (Cachar) for SNP**

Sl. No.	Items	Approved rate
1	Rice (Best quality)	₹2,250 per quintal
2	Masoor dal (Small)	₹5,100 per quintal
3	Mustard oil (General Brand)	₹930 per tin

Source: Records of DSWO, Cachar.

Accordingly, the DSWO placed (August 2010) order with the NGO for supply of 3,55,517.736 Kg rice, 89,504.52 Kg masoor dal and for the disbursement of cash amounting to ₹26,27,881.76 (cost of transportation, oil etc.) to the nine ICDS Projects as indicated in Table-1.33.

**Table-1.33**  
**Position of foodstuff and cash amount to be supplied/paid to the Projects**

Sl. No.	Name of the project	Rice (Kg)	Masoor dal (Kg)	Cash amount (₹)
1	Tapang	15151.116	3814.740	111992.56
2	Kalain	31796.004	8004.876	235026.64
3	Katigorah	62311.632	15687.408	460589.12
4	Narsingpur	54842.772	13807.068	405381.52
5	Sonai	46947.120	11819.280	347019.20
6	Borjalenga	23900.352	6017.088	176664.32
7	Palonghat	20912.808	5264.952	154581.28
8	Udharbond	48014.100	12087.900	354906.00
9	Salchapra	51641.832	13001.208	381721.12
<b>Total</b>		<b>3,55,517.736</b>	<b>89,504.520</b>	<b>26,27,881.76</b>

Source: Records of DSWO, Cachar.

On completion of supply, the NGO submitted claim for ₹2,82,49,728 against the due amount of ₹1,51,91,761.34<sup>57</sup>. The amount so claimed was found to have been paid to the NGO between October 2010 and January 2011 resulting in an excess payment of ₹1,30,57,966.66 to the NGO. Details of quantities ordered for, supplied by the NGO and excess payment made have been shown in **Appendix-1.18**.

Audit observed that though the NGO supplied the food items as per the quantity ordered for, but preferred claim on the formula  $\text{Number of Centres} \times \text{Number of beneficiaries} \times \text{Rate} \times \text{Number of feeding days}$  considering the rate of ₹four (cost of SN for children) and ₹five (cost of SN for PW/LM) fixed by GoI instead at DLC's fixed rate for the quantity supplied to the nine projects mentioned above, thereby resulting in excess payment.

Further, the Director while approving the utilisation of the funds, instructed (December 2010) the DSWO to maintain approved norm of providing calorific value to each beneficiary. However, the same was not done as would be evident from details in Table-1.34.

**Table-1.34  
Position of supply of SN foodstuff without maintaining Calorie content**

Sl. No.	Approved norm			Actually provided		Less content (Calorie)
	Item of foodstuff	Quantity (in gm)	Calorie	Quantity (in gm)	Calorie	
<b>For malnourished children (6 months to 3 Years) @ ₹4.00</b>						
1	Rice	75	259	49.44	170.73	88.27
2	Dal/Matar	25	86	12.49	42.97	43.03
<b>For PG and LM @ ₹5.00</b>						
1	Rice	100	345	64.99	224.22	120.78
2	Dal/Matar	40	138	16.25	54.44	83.56

Source: Departmental records.

It was thus revealed that while supplying SN food stuffs, DSWO could not ensure supplying the required quantity of food stuffs to the respective categories of beneficiaries (6 months to 6 years), meeting the calorific requirement prescribed under the scheme.

**1.3.10.8 Non-accountal and non-release of SNP fund**

In Sonitpur district, as per the Bank Statement, SNP fund amounting to ₹8,52,94,906 was credited to the bank account of DSWO, Sonitpur, Tezpur on 2 May 2012 (₹12,86,824), 16 September 2013 (₹31,46,210 and ₹8,08,61,872). But the same were neither accounted for in the cash book of the DSWO nor released to AWCMCs as of July 2014, thus depriving the beneficiaries from getting timely SN.

**1.3.10.9 Delay in release of SNP fund to AWCMCs**

As per order of the Honorable Supreme Court/GoI, SN to beneficiaries should be provided without any disruption. For this, the funds should be released to grass root level workers in time.

Check on relevant records revealed that the DSWOs of four selected districts namely Sonitpur, Cachar, Kamrup and Nalbari released funds to the Project

<sup>57</sup> (3,55,517.736 Kg x ₹22.50) + (89,504.52 Kg x ₹51) + ₹26,27,881.76.

Officers/AWCMCs for providing Hot Cooked Meal and Morning Snacks to the beneficiaries with a delay ranging from 15 to 822 days.

This indicated that the order of the Supreme Court with regard to providing of SN was not strictly adhered to, in these test checked cases.

#### 1.3.10.10 Suspected misappropriation of SNP fund/foodstuff

(a) On the basis of newspaper clippings and public complaint of embezzlement of SNP funds, Hon'ble Minister, SWD, GoA recommended (January 2009) initiation of vigilance enquiry against five CDPOs of Hailakandi district. Accordingly, GoA conducted an enquiry into the matter through DC, Hailakandi and framed (August 2009) draft charges against the five CDPOs. All the CDPOs were placed (March 2010) under suspension for withdrawal of SNP fund totalling ₹42.37 lakh (Table-1.35) in cash instead of transferring into the accounts of the respective AWCMCs in violation of the scheme guidelines.

**Table-1.35**  
**Position of amount withdrawn from bank in cash by the CDPOs**

Sl. No.	Name of the CDPOs	Place of posting	Amount withdrawn (₹)	Remarks
1	Smti. Pranamika Phukan	CDPO, South Hailakandi ICDS Project	690000	The CDPOs did not maintain cashbook to show receipt and disbursement/ utilisation of the amounts.
2	Smt. Monika Kakoti Bharali	CDPO, Lala ICDS Project	473691	
3	Sri Paragdhara Konwar	CDPO, Katlichera ICDS Project	1284905	
4	Smt. Jyotilekha Dutta	CDPO, Hailakandi ICDS Project	704930	
5	Sri Asrof Hussain Laskar	CDPO, Hailakandi ICDS Project	1083606	
<b>Total</b>			<b>42,37,132</b>	

Source: Records of GoA, Social Welfare Department.

GoA referred the above cases to the State Enquiry Officer for departmental proceedings (DP). Suspension orders of the CDPOs were revoked (March 2011) without prejudice to DP. Case against Shri Asrof Hussain Laskar, CDPO, Hailakandi ICDS Project was dropped on the basis of the evidence gathered, while the cases against four others were not settled as of November 2014. Thus, the possibilities of misappropriation of funds amounting to ₹31.54 lakh<sup>58</sup> cannot be ruled out.

(b) Audit revealed that DSWO, Karimganj placed (December 2010) order with a Guwahati based NGO for supply of 1,87,688.50 Kg rice and 46,710.90 Kg masoor dal. The NGO supplied (December 2010) the entire quantity and stored the foodstuff in Assam State Ware Housing Corporation at Karimganj. Subsequently, the DSWO instead of engaging the NGO for delivery of the same to the ICDS Projects, authorized a carrying agent for delivery of 1,22,350 Kg rice and 30,300 Kg masoor dal to the projects concerned. As per the report of the ADC, Karimganj, the agent had taken delivery of the items during 29 January 2011 to 2 February 2011 but did not deliver the same to the projects and instead sold the same in the black market. Accordingly, FIR was lodged against the DSWO, Head Assistant (HA) of DSWO's office and the agent in April 2011. The HA and the agent were

<sup>58</sup> ₹42.37 lakh - ₹10.83 lakh (Shri A. H. Laskar).

arrested by Police while DSWO was absconding. The matter was brought (May 2011) to the notice of GoA by DC, Karimganj proposing disciplinary action against the DSWO and the HA. To an audit enquiry in this regard, GoA stated (November 2014) that departmental proceedings were in process.

(c) During February 2011, SNP foodstuff namely common rice (2,01,04,660 gm) and matar (76,19,190 gm) were supplied to the CDPO, Biswanath ICDS Project through an NGO for distribution to the beneficiaries. The NGO delivered the foodstuff upto the Project Office and paid the transportation cost for delivery of the same to the AWCs along with the cost of fuel, banana and condiments etc., amounting to ₹72,043 in cash. But the same were not accounted for in the Stock Register/cash book. Issue/disbursement details of the foodstuff and the cash amounts to the AWCs were neither shown to audit nor their whereabouts were ascertainable from the available records. Non-receipt of foodstuff and cash amount by the AWCs was also corroborated by the statement made by the AWWs during physical verification of AWCs. Thus, the possibilities of misappropriation of the foodstuff as well as the cash amounting to ₹72,043 could not be ruled out.

**1.3.10.11 Distribution of SN foodstuff**

**(a) Short accountal/distribution of SN foodstuff**

As per order (2 May 2012) of DSW, Assam, a Guwahati based NGO supplied (May 2012) 14,47,200 gm masoor dal to CDPO, Barhampur ICDS Project under Nagaon district. The Stock Register maintained by the CDPO, however, showed receipt of 1,47,200 gm masoor dal only. The CDPO also distributed 1,47,200 gm masoor dal to 134 AWCs along with 19,29,600 gm received (25 July 2012) from another NGO. Thus, there was both short accountal and distribution of masoor dal of 13,00,000 gm to the beneficiaries.

**(b) Short distribution of SN foodstuff**

(A) SN foodstuff as THR was delivered to CDPO, Binnakandi ICDS Project under Nagaon district by five NGOs during 2009-13 for onward distribution to beneficiaries. Scrutiny, however, revealed that there were short distributions of the foodstuff to AWCs as shown in Table-1.36.

**Table-1.36  
Short distribution of SN foodstuff**

Sl. No.	Item of SN foodstuff	Quantity received at project level (Kg)	Quantity distributed to AWCs (Kg)	Quantity short distributed (Kg)
1	Common Rice	188030.620	186929.000	1101.620
2	Matar	57692.400	57619.000	73.400
3	Skimmed Milk Powder	3454.698	3354.000	100.698

Source: Records of Binnakandi ICDS Project.

(B) In the test checked Sootea and Chaiduar ICDS Projects under Sonitpur district, the CDPOs concerned as against receipt of 11,27,40,600 gm rice and 4,26,33,000 gm matar (Yellow), distributed 10,83,30,200 gm rice and 4,11,38,000 gm matar to



AWCs leading to short distribution of rice of 44,10,400 gm and quantity of matar of 14,95,000 gm as shown in Table-1.37.

**Table-1.37**  
Position of short distribution of SN foodstuff made by ICDS Projects (Quantity in grams)

Sl. No.	Name of the Project	Month of receipt	Quantity Received		Quantity distributed		Short distribution	
			Rice	Matar	Rice	Matar	Rice	Matar
1	Sootea	February 2011	27274800	10314000	25561200	9666000	1713600	648000
2	Sootea	October 2012	31059000	11745000	30371000	11546000	688000	199000
3	Chaiduar	January 2011	54406800	20574000	52398000	19926000	2008800	648000
<b>Total</b>			<b>112740600</b>	<b>42633000</b>	<b>108330200</b>	<b>41138000</b>	<b>4410400</b>	<b>1495000</b>

Source: Records of Sootea and Chaiduar ICDS Project.

(NB: In respect of Sl. No. 2 and 3, quantities received against 191 and 381 AWCs but distributed to 179 and 369 AWCs respectively)

**(c) Non/Short accountal of SN foodstuff at AWC level**

In the 20 test checked AWCs under two Projects of Lakhimpur district, 10 test checked AWCs under Sootea ICDS of Sonitpur district and 10 test checked AWCs under Madhupur Project of Nalbari district, the AWWs recorded receipt and distribution of 55,52,800 gm common rice and 18,34,480 gm Matar (Yellow) to the beneficiaries as THR against issue of 30,50,000 gm common rice and 11,50,000 gm matar (Yellow) by the concerned CDPOs. This led to short-accountal/distribution of common rice 25,02,800 gm and matar (Yellow) 6,84,480 gm as detailed in Table-1.38.

**Table-1.38**  
Non/Short accountal/distribution of SNP food stuff at AWC level

Sl. No.	Name of the Project	Month of receipt	Quantity received by CDPO (gm)	Quantity shown distributed to 10 AWCs (gm)	Quantity received at 10 AWCs (gm)	Short receipt/accountal
<b>Common Rice</b>						
1	Karunabari	November 2012	36628200 (for 109 AWCs)	1285200 (@ 128.520 Kg to 10 AWCs)	1200000 (@ 120 Kg per AWC)	85200
2	Dhakuakhana	October 2012	50694000 (for 426 AWCs)	1190000 (@ 119 Kg to 10 AWCs)	850000 (@ 85 Kg per AWC)	340000
3	Sootea	October 2012	31059000 (for 251 AWCs)	1210000 (@ 121 Kg to 10 AWCs)	1000000 (@ 100 kg per AWC)	210000
4	Madhupur	February 2014	13259960 (for 71 AWCs)	1867600 (@ 186.760 Kg to 10 AWCs)	Not accounted/not distributed	1867600
<b>Total</b>			<b>857</b>	<b>55,52,800</b>	<b>30,50,000</b>	<b>25,02,800</b>
<b>Matar (Yellow)</b>						
1	Karunabari	November 2012	13851000 (for 109 AWCs)	486000 (@ 48.60 Kg to 10 AWCs)	450000 (@ 45 Kg per AWC)	36000
2	Dhakuakhana	October 2012	19170000 (for 426 AWCs)	450000 (@ 45 Kg to 10 AWCs)	300000 (@ 30 Kg per AWC)	150000
3	Sootea	October 2012	11745000 (for 251 AWCs)	460000 (@ 46 Kg to 10 AWCs)	400000 (@ 30 Kg per AWC)	60000
4	Madhupur	February 2014	3113208 (for 71 AWCs)	438480 (@ 43.848 Kg to 10 AWCs)	Not accounted/not distributed	438480
<b>Total</b>			<b>857</b>	<b>18,34,480</b>	<b>11,50,000</b>	<b>6,84,480</b>

Source: Project level records.

The issue of non and or short accountal/distribution was corroborated from the information obtained during the joint physical verification of the 40 AWCs on test check basis. Looking at the trend of delivery and distribution in these cases, the possibilities of non/short accountal and distribution of SNP foodstuff in the remaining 817 (857 minus 40) AWCs could not be ruled out.

**1.3.11 Quality check of SN foodstuff**

The Scheme envisages mandatory laboratory checks of food material being used for providing SN in order to ensure that the food material contain the required nutrition component. Test check of quality of SN was to be done by Food and Nutrition Board (FNB) through its network of Quality Control Laboratories (QCLs) and Community Food and Nutrition Extension Units (CFNEUs). Samples for this purpose were to be collected by field units of FNB during the course of regular inspection of AWCs. Alternatively, the ICDS functionaries were also required to send samples to QCLs.

The Department did not furnish the information on adoption of the system in the State regarding quality control of SN foodstuff during 2009-14. Records of CDPOs of 21 selected ICDS projects also did not show sending of sample of SN material to the laboratories for quality check before issue of the same to the centres. The CDPO, Dhakuakhana and Karunabari ICDS Projects under Lakhimpur district only in a complaint case of supply of Skimmed Milk, sent the sample for the laboratory test.

GoA while accepting the audit observation stated (November 2014) that all the ICDS Projects will be instructed to send samples of food stuffs to the laboratories for necessary quality checks.

**1.3.12 Growth Monitoring and Nutritional status of children**

The scheme provides maintenance of Growth Chart for every child at AWCs for assessing their growth using weight for-age as an indicator. Children upto the age of three years are to be weighed monthly and children in the age group of 3-6 years are to be weighed quarterly. The Growth Charts are to be analysed by the CDPOs/health personnel to identify malnourished/severely malnourished children for taking remedial measures.

As per information furnished by the Department, there was huge shortfall in growth monitoring as only 43 to 63 *per cent* child beneficiaries in the State were weighed during 2009-13<sup>59</sup>. Further, out of the children weighed, 64 to 78 *per cent* was stated to be normal. Position of year-wise children weighed and nutritional status of the children weighed as furnished by the department have been shown in Table-1.39 and Chart 4.

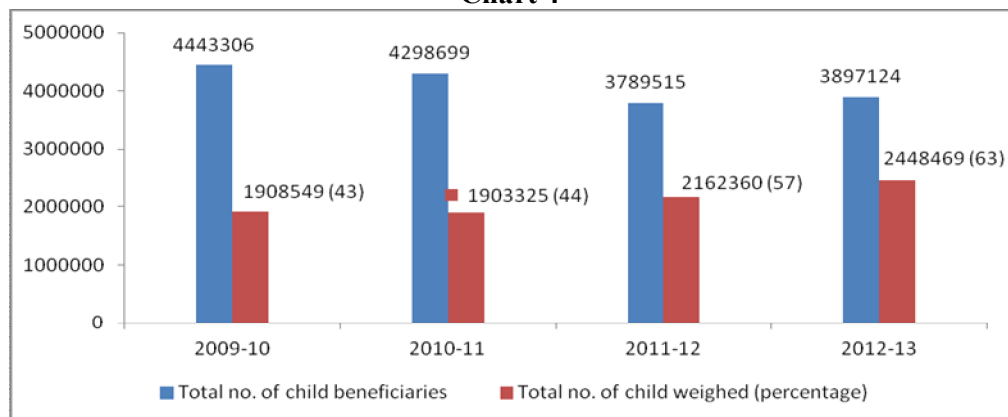
**Table-1.39  
Nutritional Status of Children**

Year	Total no. of child beneficiaries	Total no. of child weighed (percentage)	Normal (percentage)	Malnourished	Severely malnourished
2009-10	4443306	1908549 (43)	1224892 (64)	667104	10961
2010-11	4298699	1903325 (44)	1383643 (73)	513316	5390
2011-12	3789515	2162360 (57)	1615610 (75)	536259	10500
2012-13	3897124	2448469 (63)	1905772 (78)	519852	22840
<b>Total</b>	<b>1,64,28,644</b>	<b>84,22,703 (51)</b>			

Source: Information furnished by DSW.

<sup>59</sup> Information for the year 2013-14 not furnished.

Chart 4



Source: Information furnished by DSW.

Audit observed that failure of the department in providing of Weighing Machine to all AWCs and non-replacement of defective supply thereof was the main reason attributable to the shortfall (as discussed in paragraph 1.3.4.2) in weighing/growth monitoring. Further, the field visit to 210 AWCs under 21 Projects of eight selected districts disclosed that there were deficiencies<sup>60</sup> in maintenance of Growth Charts in the AWCs and no check on the growth charts as required under the guidelines was exercised by the Supervisors and CDPOs.

This indicated that the intervention to mitigate the incidence of malnourishment among the children was not only inadequate but also the information furnished by the department was doubtful and therefore, the tracking of the benefits of SNP was extremely poor.

### 1.3.13 Pre-School Education (PSE)

The scheme envisaged providing of the benefit of non-formal pre-school education in the age group of 3-6 years through AWCs. In each AWC, the strength of such children was to be 40. The AWCs were to establish links with elementary schools so that the children could move to schools with full mental preparation.

During 2009-14, the State Government spent ₹41.93 crore (upto 3<sup>rd</sup> quarter of 2013-14) for providing PSE to the children. Year-wise expenditure incurred is shown in Table-1.40.

**Table-1.40**  
**Year wise expenditure on PSE for the years from 2009-10 to 2013-14**

Year	Expenditure incurred (₹ in lakh)
2009-10	368.49
2010-11	597.00
2011-12	577.67
2012-13	869.95
2013-14 (upto 3 <sup>rd</sup> Quarter)	1,779.49
<b>Total</b>	<b>4,192.60</b>

Source: Statement of Expenditure (SOE) furnished to Government.

<sup>60</sup> (i) non-recording of growth every month; (ii) non-recording of date of birth; (iii) recording of less height of children in subsequent month; and (iv) use of wooden pencil for recording.

AWWs were required to maintain attendance register and other necessary records of all the children attending AWCs for PSE. It was, however, seen that no record except an attendance register of PSE beneficiaries was maintained in 210 test checked AWCs under eight selected districts. No information as regards making any correspondences with the elementary schools for admission of the PSE beneficiaries to school and number of children actually moved to schools was available with the centres. The State Government only recently (November 2013) provided 11 Registers for MIS and of which in Register No. 4, a provision has been made (last column) to record the number of child beneficiary moved to schools for formal education. In all the test checked centres, the column was however found left blank.

On this being pointed out, the GoA stated (November 2014) that steps were being taken to maintain records properly.

#### **1.3.14 Convergence of ICDS Services with other departments**

The Scheme envisages an integrated delivery of a multiplicity of services which are handled by different Departments. Three of the six services of the Scheme namely -Immunization, -Health check up and -Referral services are delivered through Public Health Infrastructure under Health and Family Welfare Department. The convergence among various Departments and programmes for the delivery of ICDS required constitution of Co-ordination Committees at State, District, Block and Village level to review the progress of ICDS Scheme.

As per norm, 20 meetings (4 in a year) of Co-ordination Committee was required to be held at each level during 2009-14. The DSW had not furnished the position of meeting held at State level. No such meetings in eight selected district were held. In Lakhimpur district, even the Committee was not formed at all. Out of 21 Projects, meetings were stated to be held in Lakhimpur (16), Chaiduar (five) and Chandrapur-Karara (two) under Cachar, Sonitpur and Kamrup district respectively during 2009-14. Minutes of the meeting were, however, not furnished to audit in a single instance.

Thus, the inter-departmental convergence required for coordinated policy of integrated services under the Scheme was ineffective.

#### **1.3.15 Immunisation**

Under the Scheme, immunization to the children and pregnant women/lactating mothers is required to be provided against the diseases viz., Diphtheria, Whooping Cough, Tetanus, Polio and Tuberculosis. For this, advance planning with health department for its implementation and joint monitoring was needed to be done as per annual target.

No records relating to preparation of immunization plan was made available by the SWD, GoA. Audit, however, noted that there was no formal mechanism of sharing/gathering information for preparation of the action plan right from the

block to state level. There was also no specific plan of joint monitoring of immunization activities. In the APIP-2013-14 and 2014-15, the Government/ Department mentioned that as per routine schedule of the Directorate of Family Welfare, GoA, 5,17,523 children who had completed 12 months were fully immunized upto February 2013 against the target of 6,96,236 beneficiaries for the year 2012-13. For the year 2013-14, the target for coverage of beneficiaries was 7,04,823. The Department, however, had no information available with them regarding achievement made during 2013-14 in this regard.

In all the test checked AWCs, it was, however, noticed that a Health Day was observed at least a day every month during 2009-14. While observing the Health Day, need based immunization to the beneficiaries either in the AWCs or in the nearby Sub-centres was being provided by the Health department.

### **1.3.16 Health Check up and Referral Services**

In addition to immunization, the package of services under the Scheme includes Health Check up and Referral Services consisting (i) ante-natal care of expectant mothers, (ii) post-natal care of nursing mothers and new born babies; and (iii) care of children under six years of age. Routine health checkups of the pregnant women are to be carried out by Lady Health Visitor (LHV) and Auxiliary Nurse-cum-Midwife (ANM) and the findings thereof are to be recorded in the Ante-natal Cards. LHVs and ANMs are also required to make at least two visits to their houses within 10 days after delivery to check the general health of both the mother and the baby and record the services delivered in the Post-natal Cards for watching the post natal care.

The AWCs are to identify the expectant mothers and malnourished children with problems requiring special treatment and are required to refer them to PHC or Town/City hospitals. A record of these cases is required to be maintained in AWCs along with referral slips.

In the test checked AWCs under all the eight selected districts, no records in the AWCs relating to visits made by the LHV and ANM to the houses of PW/LM were maintained. Audit also noted that no referral slips or separate registers were provided to the AWCs for documentation of the referral cases. This indicated that performance of the department was far from being satisfactory on this front. In the APIP-2014-15, the Department itself had admitted that the status of referral service in the State was not up to the desired level.

### **1.3.17 Implementation of other schemes using ICDS infrastructure**

#### **1.3.17.1 Kishori Shakti Yojana (KSY)**

MoWCD in the year 2000 came up with a scheme called Kishori Shakti Yojana (KSY) by using the infrastructure of ICDS. The objective of the Scheme was to improve the nutritional and health status of adolescent girls (AGs) in the age group of 11-18 years as well as to equip them to improve and upgrade their home based

and vocational skills and to promote their overall development including awareness about health, personal hygiene, nutrition, family welfare and management. The Scheme provided for ₹1.10 lakh per project per annum. The implementation of the Scheme started in the State from 2005-06.

The position of receipt and utilisation of fund in the State under KSY during 2005-14 is given in Table-1.41.

**Table-1.41**  
**Position of fund released by GoI and utilized by the State**

Year	Fund released by GoI	Fund utilised	Unutilised Balance
2005-06	68.20	34.10	34.10
2006-07	147.40	34.10	113.30
2007-08	120.45	-	120.45
2008-09	120.45	-	120.45
2009-10	-	160.05	(-) 160.05
2010-11	120.45	-	120.45
2011-12	84.15	70.70	13.45
2012-13	-	-	0
2013-14	-	-	0
<b>Total</b>	<b>661.10</b>	<b>298.95 (45 per cent)</b>	<b>362.15</b>

Source: Departmental records.

It is evident from the above that during 2005-14, only 45 per cent of the total release made by GoI could be utilized. The GoI had neither released any fund during 2012-14 nor did the State Government utilise any fund out of the available unutilised funds. This indicated that the Scheme was not given the due importance in the State depriving the AGs of 19 KSY districts from the benefits of improving the nutritional and health status apart from skill development under the scheme.

On this being pointed out, the GoA stated (November 2014) that efforts will be made to utilize the balance funds amounting to ₹362.15 lakh subject to its revalidation by GOI.

**(a) Distribution of Cotton Yarn**

MoWCD sanctioned and released ₹84.15 lakh for implementation of KSY during 2011-12 in 153 ICDS Projects. GoA on the basis of a proposal submitted by the DSW, sanctioned ₹70,70,050 for supply of 9,490 bundles Cotton Yarn (40 count) to 130 Projects in 14 Plain Districts under KSY during 2011-12 without identifying the projects to which supplies to be made. The amount was withdrawn from treasury and utilized for supply of 9,490 bundles of Cotton Yarn to the DSWOs of 14 districts through a Guwahati based supplier instead of sending the same to the CDPOs of the respective ICDS Projects. It was not on record as to whether the yarns were delivered to the AGs. There was also no record available with the Directorate regarding any vocational training given to the AGs for use of the cotton yarns supplied. Test check of records of the DSWOs/CDPOs revealed the following short comings:

(i) In the test checked Sonitpur district, the supplier delivered 1,095 Bundles White Cotton Yarn (2.27 Kg per bundle) @ ₹745 per bundle to the DSWO, Sonitpur. As

per Stock and issue register of the DSWO, the said quantity was received (February 2012), of which 584 bundles were issued to CDPOs of eight<sup>61</sup> ICDS Projects (73 bundles per project) during April and May 2012. The balance 511 bundles valued at ₹3.81 lakh were not issued to the remaining seven<sup>62</sup> ICDS Projects as of July 2014. Again, though the CDPO, Biswanath received 73 bundles cotton yarn from DSWO, Tezpur, he had not accounted for the receipt and distribution of the same to AGs.

(ii) In the test checked Salchapra ICDS Project under Cachar district, though the CDPO received 73 bundles cotton yarn from DSWO, Cachar, the same was neither accounted for nor distributed to the AGs.

(iii) In the test checked Nagaon district, out of 1,460 bundles received from DSW, 1,400 bundles were issued to 20 projects leaving 60 bundles worth ₹0.45 lakh in store.

The above position indicated that the funds were utilized for the sake of mere utilisation only without any target of achieving the goal of the Scheme.

#### **1.3.17.2 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)**

After introduction of KSY, GoI initiated Nutrition Programme for Adolescent Girls (NPAG) in the year 2002-03 as a pilot project in 51 identified districts across the country to address the problem of under nutrition among AGs. But both the Schemes (KSY & NPAG) could not show the desired impact because of limited coverage and financial assistance. Therefore, GoI with a view to address the multi-dimensional problem of AGs with richer content, initiated implementation of another scheme called Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA on a pilot basis in 200 districts across the country from 2010-11 using the platform of ICDS. The scheme aims at empowering AGs of 11-18 years by improving their nutritional and health status, upgradation of home skills, life skills and vocational skills generating consciousness about health and family welfare, hygiene and guidance of existing public services. SABLA replaced both NPAG and KSY in all the selected 200 districts.

In Assam, SABLA is in implementation in eight<sup>63</sup> districts and implementation of KSY continued in rest of the districts.

#### **(a) Financial Position**

Fund received from GoI/GoA both under Nutrition and Non-nutrition components of SABLA during the years from 2010-2014 were given in Table-1.42 and 1.43.

<sup>61</sup> Gabharu, Balipara, Behali, Tezpur (U), Barchala, Dhekiajuli, Biswanath and Baghmara

<sup>62</sup> Chaiduar, Na-duar, Pub-Chaiduar, Sakomatha, Sootea, Bihaguri and Rangapara

<sup>63</sup> (i) Dhubri, (ii) Darrang, (iii) Dibrugarh, (iv) Hailakandi, (v) Jorhat, (vi) Kokrajhar, (vii) Karbi Anglong and (viii) Kamrup.

**Table-1.42**

**Position of fund received and utilized under Nutrition Component**

(₹ in lakh)

Year	O.B.	Amount released		Total	Expenditure incurred	Closing balance
		GoI	GoA			
2010-11	Nil	722.39	Nil	722.39	Nil	722.39
2011-12	722.39	1,444.78	Nil	2,167.17	2,166.96	0.21
2012-13	0.21	1,847.22	1,940.00	3,787.43	3,736.39	51.04
2013-14	51.04	1,401.76	1,940.00	3,392.80	3,341.76 (upto December 2013)	51.04
<b>Total</b>	<b>773.64</b>	<b>5,416.15</b>	<b>3,880.00</b>	<b>10,069.79</b>	<b>9,245.11</b>	

Source: Quarterly Reports submitted by the DSW.

**Table-1.43**

**Position of fund received and utilized under Non-nutrition component**

(₹ in lakh)

Year	GoI's Sanction Order No. & date	O.B.	Amount released by GoI	Total available funds	Expenditure incurred	Closing balance
2010-11	NA	-	296.40	296.40	Nil	296.40
2011-12	F.No.6-25/2011-RGSEAG dt.13.05.2011	296.40	148.20	444.60	286.77	157.83
2012-13	F.No.6-44/2012-RGSEAG dt.26.06.2012	132.40	148.20	280.60	Nil	280.60
2013-14	F.No.6-13/2013-RESEAG dt.10.06.2013 (1 <sup>st</sup> instt.)	280.60	148.20	483.40	Nil	483.40
	F.No.6-13/2013-RESEAG dt.28.03.2013 (1 <sup>st</sup> instt.)		54.60			
<b>Total</b>			<b>795.60</b>		<b>286.77 (36%)</b>	

Source: Information on receipts furnished by the Department and expenditure as found in audit.

From the above, it could be seen that the utilisation of fund under Non-nutrition component was very poor. Only 36 per cent of the funds made available by GoI were utilized by the State that too in one year (2011-12) only.

**(b) Nutrition Component**

**(i) Short release of State share**

SABLA is a Centrally Sponsored Scheme with 100 per cent financial assistance from Central Government for all inputs except Nutrition component which is to be shared between the Centre and the State on 50:50 basis.

As mentioned above, GoI during 2010-11 and 2011-12 released ₹722.39 lakh and ₹1,444.78 lakh respectively under Nutrition component but the Directorate neither proposed for any fund from State matching share for utilisation to provide nutrition to the AGs nor GoA released any fund in this regard leading to short release of matching share of ₹2,167.17 lakh. However, during 2012-13 and 2013-14, ₹92.78 lakh (₹1,940 lakh minus ₹1,847.22 lakh) and ₹538.40 lakh (₹1,940 lakh minus ₹1,401.76 lakh) was recouped by way of excess release.

**(ii) Shortfall in feeding days**

Under the Scheme, the adolescent girls must be given nutrition for 300 days a year continuously without any disruption.



Audit of records of the DSW disclosed that the beneficiaries/adolescent girls of all the eight districts brought under SABLA were provided nutrition for 194 days during 2011-12. During 2012-13 and 2013-14, the feeding days ranged between 101 to 255; and 148 to 211 days, respectively. Thus, the target of providing nutrition for 300 days was not fully achieved during these three years. District wise position is given in Table-1.44.

**Table-1.44**  
**Position of nutrition provided to AGs during 2011-14**

Sl. No.	Name of the district	2011-12		2012-13		2013-14	
		Beneficiaries	Feeding days	Beneficiaries	Feeding days	Beneficiaries	Feeding days
1	Dibrugarh	50918	194	50918	255	48634	211
2	Darrang	32594	194	32594	202	39492	148
3	Dhubri	69298	194	69298	202	69395	148
4	Hailakandi	36353	194	36353	176	31643	211
5	Jorhat	37827	194	-	-	38899	211
6	Kamrup	78770	194	78770	189	93497	148
7	Karbi Anglong	49497	194	49497	101	41646	148
8	Kokrajhar	30019	194	30019	202	36749	148

Source: Departmental records.

**(iii) Non-lifting of allotted quota of rice**

Examination of records revealed that GoA had not made any request to the Food Corporation of India (FCI) to make provision for foodstuff under SNP, but under SABLA, GoI had allocated rice for lifting from FCI for distribution as THR to AGs in 78 projects across eight districts. The year/quarter-wise allocation of Common Rice made by GoI and allocation made by the GoA to eight districts during 2012-14 were as given in Table-1.45.

**Table-1.45**  
**Position of allocation of rice under SABLA (figures in quintal)**

Year	Quarter	Quantity allocated by GoI	Quantity allocated by State to eight districts
2011-12	2 <sup>nd</sup>	37364.05	37364.05
	3 <sup>rd</sup>	37364.05	37364.05
	4 <sup>th</sup>	-	-
2012-13	1 <sup>st</sup>	37564.40	37559.87
	2 <sup>nd</sup>	37564.40	37559.87
	3 <sup>rd</sup>	37564.40	37559.87
	4 <sup>th</sup>	-	-
2013-14	1 <sup>st</sup>	39000.00	39000.00
	2 <sup>nd</sup>	39000.00	39000.00
	3 <sup>rd</sup>	39000.00	39000.00
	4 <sup>th</sup>	39000.00	-

Source: Departmental and Project level records.

Records relating to allocation made by GoI, if any, for the 4<sup>th</sup> quarter of 2011-12 and 2012-13 were not made available to Audit. But, the allocation of 39,000 quintal rice made by GoI for the 4<sup>th</sup> quarter of 2013-14 was not allocated to the

districts by the State. The position of lifting of rice by three test checked districts<sup>64</sup> against allocation made by the State were as below:

(a) In the test checked Karbi Anglong district, the CDPOs of all the 11 ICDS Projects did not lift 7,486.87 quintal Common Rice from FCI allotted by the GoI/State Government for the 1<sup>st</sup> quarter of 2012-13 (3,425.87 quintal) and 3<sup>rd</sup> quarter of 2013-14 (4,061.00 quintal).

Again, it was observed that GoA based on GoI's allocation, allocated 397.71 quintal rice per quarter to Diphu (Urban) ICDS Project for lifting from FCI for the 2<sup>nd</sup> and 3<sup>rd</sup> quarter of 2011-12 respectively. The said quantities were, however, re-allocated (February and March 2012) by the PO, ICDS Cell, Diphu to Howraghat (318.67 quintal and 318.67 quintal), Longsomepi (79.04 quintal) and Bokajan (79.04 quintal) ICDS Project due to non-functioning of the AWCs under Diphu (Urban) Project.

This indicated that the Directorate had allocated rice without having the information on the functioning of the AWCs under Diphu (Urban) ICDS Project and as a result 795.42 quintal rice had to be lifted in excess and distributed to three other ICDS Projects.

(b) All the 19 ICDS projects, under the test checked Kokrajhar (five) and Kamrup (14) district, had not lifted the entire allotted quantity of 3,022.91 quintal (for 1<sup>st</sup> quarter of 2012-13) and 12,807.37 quintal (for 1<sup>st</sup> quarter of 2012-13 and 3<sup>rd</sup> quarter of 2013-14) rice. Apart from this, Kamalpur-Rangia, Hajo and Sualkuchi CDPOs under Kamrup district had also failed to lift allotted quota of 934 quintal (2<sup>nd</sup> quarter of 2013-14), 816.47 quintal (3<sup>rd</sup> quarter of 2011-12) and 121.61 quintal (3<sup>rd</sup> quarter of 2011-12) of rice respectively.

Non-allotment by the Directorate and non-lifting of allotted quota of rice by the projects concerned, thus, resulted in denial of providing SN to 1,42,757<sup>65</sup> AGs under SABLE.

**(iv) Non-utilisation of fund**

In the test checked Kokrajhar district, apart from allocation made by GoI/DSW for lifting of rice from FCI, GoA sanctioned ₹480.88 lakh and released ₹453.47 lakh for the period 2011-14 to BTC, Kokrajhar for providing SN as THR to the AGs of

<sup>64</sup> Karbi Anglong, Kamrup & Kokrajhar.

<sup>65</sup>

Name of District	Name of project	Allotment of rice (qtr/year)	Number of adolescent girls	Quantity of rice allotted
Kokrajhar	All five projects	1 <sup>st</sup> quarter of 2012-13	30,019	3022.91
Kamrup	All 19 projects	3 <sup>rd</sup> quarter 2013-14	93,497	12807.37
Kamrup	Kamlpur-Rangia	2 <sup>nd</sup> quarter of 2013-14	9,568	934.00
Kamrup	Hajo	3 <sup>rd</sup> quarter of 2011-12	8,419	816.47
Kamrup	Sualkuchi	3 <sup>rd</sup> quarter of 2011-12	1,254	121.61
<b>Total</b>			<b>1,42,757</b>	

Source: Departmental records.

the district. Of this, as of July 2014, only ₹253.30 lakh was utilized leaving a balance of ₹200.17 lakh. Year-wise position in this regard is given in Table-1.46.

**Table-1.46**  
**Sanction, release and utilisation of fund under SABLA in Kokrajhar district**

Year	Government sanctions order No. and date	Amount sanctioned (₹)	Amount released (₹)	Amount utilized (₹)	Balance (₹)
2011-12	SWD.400/2012/4 dt.08.06.2012	15114567	15114567	15084549	30018
2012-13	SWD.758/2012/4 dt.04.01.13	15144586	15144586	10245104	4899482
2013-14	SWD.284/2013/Pt-VI/4 dt.19.05.13	17828777	15088241	NIL	15088241
<b>Total</b>		<b>4,80,87,930</b>	<b>4,53,47,394</b>	<b>2,53,29,653</b>	<b>2,00,17,741</b>

Source: Departmental records.

### 1.3.17.3 Non-nutrition component

#### (a) Blocking of funds

MoWCD made a provision for providing training kits, vocational training, life skill education and registers/health cards/utensils etc., under non-nutrition component of SABLA.

It was noticed that the Directorate during 2011-12 drew an amount of ₹397.80 lakh against Government sanction and utilized ₹286.77 lakh. The balance amount of ₹111.03 lakh was kept in the Civil Deposit (₹88.92 lakh) and DDO's bank A/c (₹22.11 lakh) as of March 2014. Item wise withdrawal of fund and expenditure incurred were as given in Table-1.47.

**Table-1.47**  
**Position of item-wise funds withdrawn and expenditure incurred** (₹ in lakh)

Sl. No.	Item	Government's sanction order No. and date	Amount withdrawn	Bill No. and date	Amount utilised	Amount kept in Civil deposit/ DDO's A/c
1	Training Kit	SWD.370/2011/4 dt.26.09.11	234.00	317 dt.08.12.11	170.56	63.44
2	Life skill education including IEC	SWD.371/2011/5 dt.21.10.11	78.00	401	35.88	42.12
3	Training for Sakhi and Saheli			dt.24.01.12		
4	Misc. expenditure (Kishori Divas)	SWD.375/2011/5 dt.21.10.11	28.53	400 dt.24.01.12	28.23	0.30
5	Others (Printing of health cards/registers/utensils)	SWD.446/2011/4 dt.27.12.11	10.47	402 dt.24.01.12	5.91	4.56
		SWD.376/2011/5 dt.21.10.11	46.80	399 dt.24.01.12	46.19	0.61
<b>Total</b>			<b>397.80</b>		<b>286.77</b>	<b>111.03</b>

Source: Departmental records.

Apart from the above, the Directorate drew another amount of ₹39.00 lakh at the fag end of 2013-14 against Government sanction accorded (February 2014) for implementation of Life Skill Education including IEC. The amount was withdrawn (March 2014) and kept in the form of Bankers cheque without utilisation.

**(b) Vocational Training**

The Scheme envisages providing of Vocational Training to the AGs so that they can develop their skill in local trades and seek appropriate livelihood option. For this, MoWCD advised (March 2011) the State Government to take up the matter with the State Training Directorates or the nearest Vocational Training Providers (VTPs) which are registered under Modular Employable Skills (MES) and released ₹93.60 lakh (@ ₹23.40 lakh per year) during 2010-14.

GoA, Social Welfare Department sanctioned (October 2011) ₹46.80 lakh for release to 78 ICDS Projects under eight districts (@ ₹30,000 per project) for 2010-11 and 2011-12. The amount was neither withdrawn nor released to the projects for the purpose. The Directorate, however, completed the mapping of the VTPs during 2012-13 and identified 44 VTPs for providing Vocational Training to 16,827 AGs. The matter of providing Vocational Training was found to have been taken up with Director of Employment and Craftsman, Assam in June 2012 but no response was received as of May 2014. Further action initiated, if any, was not found on records.

The effort made by the Directorate was therefore ineffective and the funds of ₹93.60 lakh released by GoI remained unutilized with the State exchequer thus, depriving the AGs of the opportunity to become self sufficient.

**(c) Training on Life skill education/NHE**

Audit of records revealed that out of the total expenditure of ₹170.56 lakh incurred on supply of Training Kits (comprising of 15 items) to 71 projects under eight districts during 2011-12, an amount of ₹51.47 lakh was spent towards providing kits to 5,152 AWCs under 23 ICDS Projects of five<sup>66</sup> districts but no training mainly related to weaving was provided to the beneficiaries as of May 2014. The details of the ICDS project-wise distribution of kits are shown in *Appendix-1.19*.

Again, training to the beneficiaries of 2,224 AWCs under 7 projects in two districts (Jorhat and Kokrajhar) were shown to have been provided during 2011-12 but no supply of training kits was made. District-wise position is given in Table-1.48.

**Table-1.48  
Position of AWCs where training programme organized without training kit**

Sl. No.	Name of the district	Name of the ICDS Projects	No. of AWCs
1	Jorhat	Jorhat	333
2		Ujan Majuli	277
3	Kokrajhar	Kokrajhar	448
4		Dotma	499
5		Kachugaon	305
6		Gossaigaon	224
7		Hatidhura	138
<b>Total</b>			<b>2,224</b>

Source: Departmental records.

<sup>66</sup> Kamrup (10), Darrang (4), Jorhat (1), Dibrugarh (3) and Karbi Anglong (5).

The above position indicated that the kits were provided without foreseeing/assessing the feasibility of providing training which not only led to idle investment of GoI's fund of ₹51.47 lakh but also defeated the objective of the Scheme. Again, providing of training without the training kits was beyond the scope of the norm and hence imparting proper training to the beneficiaries was doubtful.

#### (d) Distribution of Iron and Folic Acid (IFA) tablets

GoA, Social Welfare Department sanctioned (March 2012) ₹31.20 lakh for procurement of 99,58,635 Iron and Folic Acid (IFA) tablets for supply to 4,39,255 beneficiaries in 78 Projects under eight test checked districts. It was however found that the amount was not drawn by the DSW. It was also not on record as to whether the matter was taken up by the department with NRHM for the supply of the tablets.

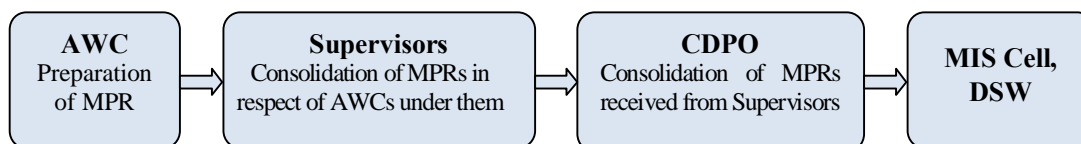
### 1.3.18 Monitoring and Evaluation

#### 1.3.18.1 Monitoring

The ICDS Scheme envisages a system of monitoring through regular reports and returns flowing upwards from AWC level to the State level.

#### (a) State level

The monitoring of the implementation of the Scheme was found to have been done basically through Monthly Progress Report (MPR) prepared by AWW/Supervisors, consolidated at the Project levels for onward transmission to the DSW.



The State Level Management Information System (MIS) Cell, stationed at the Directorate of Social Welfare, Assam had been functioning as a major Monitoring & Supervision unit in the State. The MIS Cell has been reviewing and updating the data of the CDPOs from the MPR received from all the 230 ICDS projects of the State. The personnel of the Cell also visit the Projects/AWCs for supervision and monitoring purposes. Though monitoring is one of the core activities of the Cell, State Government had not prescribed any mandatory provision of number of visits to be made by them in a month or a year.

Again, with the introduction of revised MIS in ICDS, the MIS Cell is also involved in the roll out process with the supply of revised registers and MPRs. The roll out process however, could not be completed as of July 2014 in all the districts causing

problem of getting uniform information and preparing correct database at State level. Thus, monitoring from State level had not attained its desired level.

**(b) District level**

As mentioned above, there were only seven Divisional Programme Officers (DPOs) and one Deputy Director in the State and it was not feasible on their part to monitor the implementation of ICDS Scheme in all the 27 districts keeping in view the distance from the place of posting of DPOs to the district headquarters in their jurisdiction as per details in the Table-1.49.

**Table-1.49  
Distance between district headquarters and place of posting of DPOs**

Sl. No.	Place of posting of the DPO	Name of districts under their jurisdiction	Distance from DPO to District Headquarters
1	Guwahati	Kamrup Metro	0 km
		Kamrup Rural	23 km
		Nalbari	70 km
		Baksa	92 km
		Barpeta	98 km
		Goalpara	151 km
2	Nagaon	Nagaon	0 km
		Morigaon	58 km
3	Tezpur	Sonitpur	0 km
		Udalguri	58 km
		Darrang	97 km
		Lakhimpur	214 km
		Dhemaji	273 km
4	Kokrajhar	Kokrajhar	0 km
		Bongaigaon	39 km
		Chirang	65 km
		Dhubri	66 km
5	Diphu	Karbi Anglong	0 km
6	Silchar	Cachar	0 km
		Hailakandi	28 km
		Karimganj	51 km
7	Jorhat	Jorhat	0 km
		Sivasagar	56 km
		Golaghat	103 km
		Dibrugarh	136 km
		Tinsukia	207 km
8	Dy. Director, Halflong	Dima Hasao	0 km

Source: Information obtained from internet.

Looking at the constraints, the State Government vide its Notification dated 6 July 2010 made all the DSWOs as in-charge DPOs but had not prescribed number of visits to be made by them to the Projects/AWCs for effective monitoring of the scheme.

**(c) Block level**

At the block level, the CDPOs and the Supervisors are responsible for supervision and monitoring of ICDS Scheme in the AWCs under their control. The CDPOs are

required to make 15 numbers of visit to the AWCs in a month whereas supervisors are also required to undertake field visit of all the AWCs at least once in a month.

Test check of records of 10 Project<sup>67</sup> under eight selected districts disclosed that the concerned CDPOs as against the required 8,640 visits, made only 3,976 visits (46 *per cent*) during 2009-14. Again, the Supervisors of 10 Projects<sup>68</sup> of seven selected districts (except Nalbari) made 68,346 visits (42 *per cent*) against the required 1,63,632 visits. GoA while analyzing short fall in the visits of supervisors mentioned in the APIPs-2013-15 that the supervisors neither stays in block headquarters nor prioritises their visits to AWCs.

#### **(d) AWC level**

AWCMC consisting of local PRI members, social workers, local school headmasters etc; are required to monitor the functioning of the AWCs, utilisation of funds, selection of AGs and checking and countersigning of the MPRs prepared by the supervisors.

In the test checked 210 AWCs under 21 Projects of eight selected districts, audit noted that the members of the Committee met only at the time of utilisation of funds. The MPRs prepared, were neither submitted to them nor were countersigned by them leaving the scope of manipulation in the reports.

#### **1.3.18.2 Meetings of different committees**

GoA formed different committees for smooth implementation of ICDS Scheme in the State. The position of meetings of the committees held in the selected blocks, projects and districts during 2009-14 is discussed below.

#### **(a) District and Block level Monitoring, Vigilance & Review Committee**

GoA with a view to ensure better vigilance, monitoring and review of functioning of the Scheme vide Notifications dated 08 March 2007 and 10 June 2007 respectively constituted a District Level Monitoring, Vigilance and Review Committee under the Chairmanship of Deputy Commissioner (DC) for all the districts (including Council area) and Block level Monitoring and Vigilance Committee under the Chairmanship of Local MLA. As per norm, the Committees were to meet once in every quarter and review the position of implementation of the programmes with intimation to the Government.

Audit of records revealed that in all the eight selected districts, no meeting at district level was held during 2009-14. During 2009-14, as against the norm of 420

<sup>67</sup> (i) Chandrapur-Karara, (ii) Madhupur, (iii) Salchapra, (iv) Tapang, (v) Biswanath, (vi) Kachugaon, (vii) Dhakuakhana, (viii) Binnakandi, (ix) Diphu (U) and (x) Lumbajong.

<sup>68</sup> (i) Chandrapur-Karara (ii) Chaiduar (iii) Salchapra (iv) Tapang (v) Biswanath (vi) Kachugaon (vii) Dhakuakhana (viii) Kaliabor (ix) Barhampur and (x) Diphu (U).

meetings to be held in 21 selected blocks/projects, only 29 meetings were held in seven projects<sup>69</sup>.

**(b) District level SNP Committee**

For streamlining the implementation of the SNP and to ensure proper distribution of the food items to the beneficiary, GoA vide Notification dated 6 September 2006 constituted a District Level Committee for SNP under the Chairmanship of DC. The Committee was required to meet as frequently as necessary but at least once every month to take stock of the implementation of SNP.

During 2009-14, in the eight selected districts, no meeting was held against 480 targeted meetings.

The above position indicated the lack of proper monitoring and vigilance at all important level of authorities and functionaries.

**1.3.18.3 Evaluation**

GoA had neither framed any guidelines for the evaluation system of the scheme nor conducted any evaluation studies by engaging any third party. As a result, GoA was neither aware of the shortfalls/bottlenecks in the implementation nor was in a position to assess the impact of the implementation of the Scheme.

**(a) Grievance Redressal**

***(i) Non-redressal of grievances/complaints***

**(A)** In pursuance to GoI's instruction (February 2009), GoA in the Social Welfare Department sanctioned (July 2009) engagement of 195 AWWs and 195 AWHs for 195 Additional AWCs in Barkhetri ICDS Project under Nalbari district. The CDPO accordingly selected 195 AWWs and 195 AWHs during November 2009 for their engagement. GoA on receipt of complaints from the Members of the Selection Committee regarding irregularities committed by CDPO, Barkhetri ICDS Project, placed the CDPO under suspension (November 2009) and directed (April 2010) the DSW, Assam to cause a detailed enquiry on the matter. As per the Enquiry Report submitted (December 2009) by PO, Divisional ICDS Cell and DSWO, Nalbari, the CDPO had committed various irregularities in finalization of the list of selected candidates. On the basis of the same, DSW forwarded (October 2010) the Draft Charge Sheet to GoA for further action. The Government instituted a DP and issued a show cause notice (January 2011) to the CDPO, the reply to which was submitted in January 2011. Further action initiated, if any, in this regard was not found on record.

It appears from the Note (May 2011) of Minister (Revenue & DM) that the Hon'ble Gauhati High Court cancelled appointment of all the selected AWWs and AWHs and asked for fresh interview and selection of candidates. Scrutiny of

<sup>69</sup> (i) Madhupur-1, (ii) Salchakra-2, (iii) Lakhimpur-16, (iv) Tapang-1, (v) Chaiduar-5, (vi) Biswanath-3 and (vii) Dhakuakhana-1.



records of DSWO, Nalbari showed that the engagement of AWWs and AWHs had not been made as of August 2014.

(B) DSWO, Kokrajhar intimated (April 2012) DSW that CDPO, Dotma ICDS Project, as per allotment order (February 2012), lifted 775.06 quintal rice from FCI under SABLA on 1 April 2012 and kept the same outside the premises of the ICDS Project and of this, 563.75 quintal was brought to the office campus on 9 April 2012 leaving the balance quantity of 211.31 quintal unaccounted for. DSWO while forwarding the complaint mentioned that the enquiry into the matter had been made and urged DSW to take immediate necessary action. But no action against the CDPO was initiated as of March 2014.

#### **(b) Irregular Redressal of Grievances**

It was noticed that on 27 February 2013 local media reported short supply and supply of low quality foodstuff (Biscuit, Milk Powder, Horlicks and Cerelac) by a Kokrajhar district based NGO to the beneficiaries under flood hit seven ICDS Projects of Lakhimpur district in connivance with the DSWO. On the basis of the media report, the PO, Tezpur asked (1 April 2013) the DSWO to conduct an enquiry into the matter and submit a detailed report. The DSWO submitted (4 May 2013) the report to the PO stating that the allegation published in the newspaper was totally false. No person can be appointed as Enquiry Officer in the case where he himself is the alleged party. In the instant case, audit noted that the PO appointed the concerned DSWO as Enquiry Officer who himself was the alleged party and disposed off the case without taking any further action.

Thus, the enquiry held in the case was irregular and unauthorised.

#### **1.3.19 Welfare measures for grass root level workers**

##### **1.3.19.1 State's additional contribution for honoraria to AWWs/AWHs**

GoA, SWD vide notification dated 27 November 2008 and 8 November 2010 respectively granted additional amount of honorarium @ ₹300 to AWWs and @ ₹200 to AWH per month from the State exchequer with effect from the financial year 2008-09. The matter of payment of this additional honoraria was brought out in all the AIPs from 2011-15 as an achievement.

This was definitely a good move from the State Government to encourage the low paid AWWs and AWHs to carry out the assigned work sincerely. In the Karbi Anglong district such honorarium was, however, paid to the AWWs and AWHs only for a total period of nine months in 2012-13 (April to June) and 2013-14 (April to September) against dues of 72 months. In Cachar and Nagaon district, honoraria to AWWs and AWHs was paid for 33 months and 45 months against dues of 72 months from 2008-09 to 2013-14. This indicated that regularity in

payment of Honorarium to AWWs/AWHs was not watched/ monitored at State level.

Non-payment of the honoraria in regular manner would have definitely discouraged the AWWs/AWHs, the grass root level workers.

GoA during exit conference assured that the matter would be looked into and result thereof intimated to audit.

#### **1.3.19.2 Distribution of Bi-cycles**

GoA also provided Lady's Bicycle to the AWWs under all the plain districts of the State as a welfare measure under ICDS Scheme during 2011-12.

In the test checked Lakhimpur district, M/s Avon cycles Ltd., Guwahati as per order issued (28 February 2011) by the DSW, Assam, supplied (May 2012) 1,325 numbers of bi-cycles to the DSWO, Lakhimpur for delivery to the CDPOs of the district for onward distribution to the AWWs. Of this, the DSWO delivered 160 bi-cycles to the test checked Karunabari ICDS Project. The CDPO of the project distributed only 139 bi-cycles to the AWWs leading to short distribution of 21 bi-cycles. The whereabouts of the bi-cycles not available in the store could not be known. Thus, the possibilities of misappropriation/utilisation of the said 21 cycles worth ₹0.54 lakh (@ ₹2,550 each) could not be ruled out.

Similarly, the firm supplied (May 2012) 981 bicycles to DSWO, Cachar of which 901 were shown to have been issued in two phases in May 2012 (745) and April 2014 (156) leaving a balance of 80 bi-cycles dumped in store as of July 2014. The physical condition of the bi-cycles was deteriorated due to prolonged storage and the expenditure of ₹2.04 lakh (80 x ₹2,550 each) incurred against the same could be proved as wasteful. Further, the DSWO did not maintain AWW wise distribution register but produced APRs collected from 311 AWWs. However, actual distribution of the remaining 590 bicycles could not be ascertained in Audit.

#### **1.3.19.3 Uniforms and badges**

In pursuance of the provision of the guidelines, the State Government proposed for providing sarees/chadar with colour code to AWWs and AWHs as uniform only in the budget for the year 2013-14. But the same was not provided till the end of March 2014 though an amount of ₹592.72 lakh shown to have been utilized in the UC and SOE for the 3<sup>rd</sup> quarter of 2013-14 submitted to GoI. The UC and SOE also reflected utilisation of fund of ₹29.72 lakh for providing badges but scrutiny revealed that badges were not at all supplied and as such no fund was utilised for the purpose and the UC was false.

### 1.3.19.4 Awards

Pursuant to the provision of the guidelines, GoA decided to present annual awards to selected Anganwadi Workers on the basis of their exemplary performance to appreciate the good work done by them.

Examination of records and information furnished by the department revealed that no such awards were presented to any of the Anganwadi workers during 2009-14. Only two workers, one from Hepsapara AWC under Dudhnoi ICDS Project of Goalpara district and another from Lukhurarakhon AWC under Sapekhati Project of Sivasagar district were given such State level Award during 2007-08 and 2008-09 respectively.

This indicated lack of initiatives at the Government/Department level for the selection of the workers.

### 1.3.20 Beneficiary Survey

During the course of Performance Audit of ICDS Scheme, the audit team along with the Supervisors and the AWWs of 21 ICDS Projects under eight selected districts interacted with 2100 (1,752 in the age group of 3-6 years and 348 in the age group of six months to three years) beneficiaries/guardians selected randomly to know about the various services rendered to them/their wards by the AWCs under ICDS Scheme and recorded their responses. It needs to be mentioned that in most of the cases, the mothers/guardians made the statements on behalf of the beneficiaries. The idea of interviewing the adolescent girls, PW and LM had to be dropped as they did not agree (except in few cases) to come out of their houses. Beneficiary survey revealed that the total number of beneficiaries covered under the scheme in 20 AWCs of the eight Projects of five selected districts were too meagre/less and ranged between three and 20 beneficiaries per AWC.

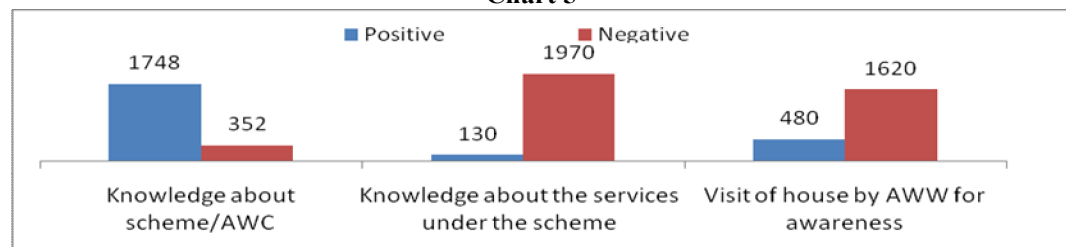
#### 1.3.20.1 Awareness level about the scheme/AWC

The awareness of the beneficiaries about the scheme/AWC was very poor as would be evident from Table-1.50 and Chart 5.

**Table-1.50**  
**Awareness of the surveyed beneficiaries about the scheme/AWCs**

Parameters	Positive	Negative	Awareness level (in %)
Knowledge about scheme/AWC	1748	352	83
Knowledge about the services under the scheme	130	1970	6
Visit of house by AWW for awareness	480	1620	23

**Chart 5**



Source: Information collected through beneficiary survey.

**1.3.20.2 Satisfaction level of the beneficiaries**

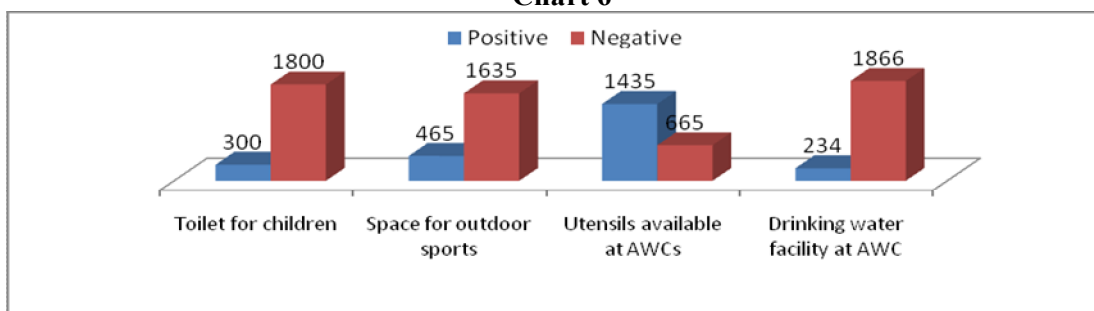
**(a) Basic amenities in AWCs**

68 per cent of the beneficiaries surveyed were satisfied with the availability of the utensils while a large section dissatisfied with other amenities under the scheme as shown in Table-1.51 and Chart 6.

**Table-1.51**  
**Satisfaction level of surveyed beneficiaries on availability of amenities in AWCs**

Parameters	Positive	Negative	Satisfaction level (in %)
Toilet for children	300	1800	14
Space for outdoor sports	465	1635	22
Utensils available at AWCs	1435	665	68
Drinking water facility at AWC	234	1866	11

**Chart 6**



Source: Information collected through beneficiary survey.

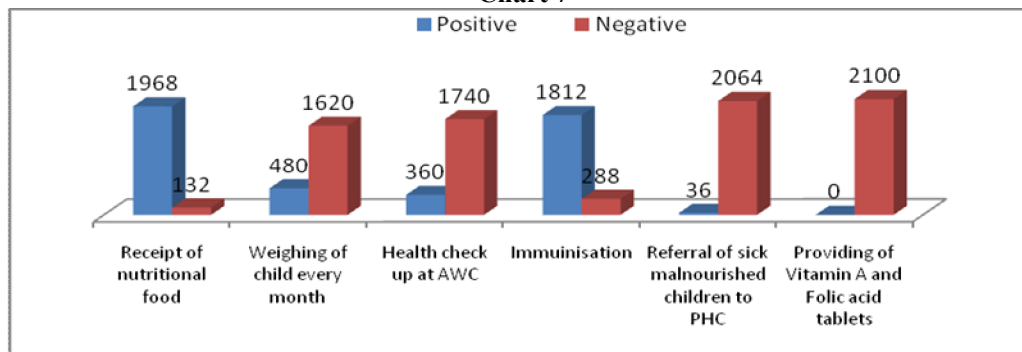
**(b) Services under the scheme**

While positive response on SNP was received from 94 per cent of the beneficiaries surveyed, a large section expressed negative response about other services as would be evident from Table-1.52 and Chart 7.

**Table-1.52**  
**Satisfaction level of surveyed beneficiaries on services by AWCs**

Parameters	Positive	Negative	Satisfaction level (in %)
Receipt of nutritional food	1968	132	94
Weighing of child every month	480	1620	23
Health check up at AWC	360	1740	17
Immunisation	1812	288	86
Referral of sick malnourished children to PHC	36	2064	2
Providing of Vitamin A and Folic acid tablets	0	2100	0

**Chart 7**



Source: Information collected through beneficiary survey.

The responses of the surveyed beneficiaries indicated awareness about the Scheme/AWC but poor satisfaction level about the availability of the amenities in the AWCs and services rendered under the Scheme.

### **1.3.21 Conclusion**

The ICDS Scheme is India's flagship scheme for the nutritional and developmental needs of children below six years and pregnant and lactating mothers. The implementation of the scheme in the State was marked by various shortcomings and lapses. GoA had neither framed any guidelines for evaluation system nor conducted any evaluation studies on implementation of the scheme by engaging any third party. As a result, GoA was neither aware of the shortfalls/bottlenecks in the implementation nor was in a position to assess the impact of the implementation of the scheme in the State.

The Performance Audit of the Scheme revealed that there was failure to plan for providing of services under the scheme which were to cover all the habitations including the population of SC/ST, Minority background and Tea garden areas. The construction of AWC buildings was very slow. As against, sanction and release of funds of ₹271.22 crore by GoI during 2011-14 for the construction of 15,000 AWC buildings, only 1,770 buildings were constructed after incurring an expenditure of ₹29.91 crore. Basic amenities like safe drinking water facilities and child friendly toilet were absent in 1,584 and 1,303 AWCs respectively and not a single AWC had a Kitchen. The AWWs arranged cooking of food in the store room causing health hazards to the child beneficiaries due to lack of ventilation, poor evacuations of kitchen generated heat and gases. Providing of Medicine Kits and PSE Kits regularly under the scheme was not ensured. Proper implementation of immunization programme and health check up and referral services was also not ensured. The shortage in all key posts like DPOs, CDPOs, AWWs and AWHs remained unfilled leading to deficient implementation of the Scheme.

Operational deficiencies at Directorate and District level not only led to delay in release and non utilisation of SNP funds optimally but also led to non-achievement of targeted feeding days. Non-adherence of the provision of the guidelines and financial norms led to incurring of excess expenditure of ₹3.48 crore on PSE kits and non-recoupment of SNP funds amounting to ₹13.48 crore.

Examination revealed that non-compliance with the provisions of the financial rules not only resulted in blocking of funds of ₹39.77 crore in Civil Deposit/Bank accounts/Bankers Cheque and avoidable expenditure of ₹8.43 crore on procurement of ICDS materials but also resulted in excess payment of ₹ 2.19 crore due to non-exercising proper check. Poor monitoring at all levels only helped in suspected misappropriation of funds and misutilisation of SNP foodstuffs to the tune of ₹0.67 crore at project level as well as funds meant for purchase of bicycles, uniforms and badges.

Though State Government started a good practice of awarding AWWs/AWHs, the grass root level workers as a token of appreciation of their participation in implementation of the scheme, but not continuing the scheme by making payment of award/honorarium on a regular basis on such activities, definitely would have discouraged them. Further, observance of 'Health Day' at least a day every month in the AWCs was noted as a positive move to bring awareness about the scheme among the beneficiaries in the State.

In sum, there was lack of concerted planning and operational deficiencies in implementation of the ICDS Scheme in the State.

### **1.3.22 Recommendations**

- *The Government should conduct a survey to have an assurance of more inclusive coverage of the population/habitation especially relating to SC/ST/OBC/Minority community under the Scheme.*
- *The Government should closely monitor the progress of construction of AWC buildings so as to ensure availability of good quality buildings for the AWCs, fulfilling the prescribed standards for infrastructure.*
- *The Government should ensure availability of essential workforce duly trained for the efficient administration and supervision of AWCs.*
- *The Government should assess the requirement of funds accurately so as to ensure minimum unspent balance and that submission of utilisation certificates are based on actual expenditure.*
- *Distribution of materials under the various schemes have to be properly documented and carried out in transparent fashion so as to avoid cases of misappropriation.*

**Appendix – 1.6**

{Reference to paragraph – 1.3.4.1(i)}

**Position of completion of constructions of AWC Buildings out of fund for 2010-11**

Sl. No.	Sanction order no. against which FOC issued	Date of issue of FOC	Amount of FOC (₹)	Bill no. & date	Name of contractor	Amount paid (₹)	Cheque no. & date
1	SWD.13/2011/Pt.IV/8 dt.08.04.11 SWD.341/2011/pt/5 dt. 28.06.11 SWD.384/2011/5 dt. 29.08.11	12.12.2011	61600000 (352)	333 &335 dt.19.12.11 332 dt.19.12.11 334 dt.19.12.11	Nabajyoti (72)  Sanjib Bhatt(241) P.K.Das=39	12600000  42175000 6825000	Transferred to a/c.
2	SWD.384/2011/5 dt. 29.08.11	23.02.2012	10675000 (61)	476 dt.02.03.12	Nabajyoti (61)	10675000	0944478 dt.19.03.12
3	SWD.385/2011/pt/14 dt.29.08.2011 SWD.387/2011/23 dt 29.08.11	27.11.2013	37800000 (216)	438 dt.13.12.13 439 dt.13.12.13 440 dt.13.12.13	Imperial (38) S Khetwat (114) DR DAS (64)	6650000 19950000 11200000	602701 602706 493198 dt.19.12.13
4	SWD.387/2011/5 dt 29.08.11 SWD.388/2011/5 dt 29.08.11	14.03.2012	20650000 (118)	535 dt.16.03.12 534 dt.16.03.12	Imperial (91) Imperial (27)	15925000 4725000	094586 094590 dt.11.04.12
5	SWD.387/2011/5 dt 29.08.11 SWD.388/2011/5 dt 29.08.11	14.03.2012	10675000 (61)	554 dt.11.03.13	Imperial (61) Drawn ₹8925000 against 51 AWCs	0	Not paid
6	SWD.388/2011/5 dt 29.08.11	20.03.2012	4375000 (25)	584 dt.26.03.12	Imperial (25)	4375000	094588 dt.11.04.12
7	SWD.389/2011 (A)/18 dt 08.06.12 SWD.388/2011/7 dt 08.06.12 SWD.389/2011/pt/13 dt 08.06.12	18.07.2012	30100000 (172)	172 dt.10.09.12 178 dt.10.09.12 174 dt.10.09.12	DRDas (94) Imperial (51) Imperial (27)	16450000 8925000 4725000	425620 425621 425622 dt.20.09.12
8	SWD.388/2011/pt/11 dt.18.10.12 SWD.388/2011/pt.1/12 dt.18.10.12	20.12.2012	16625000 (95)	374 dt.03.01.13 373 dt.03.01.13	Imperial (41) Imperial (54)	7175000 9450000	Transferred to a/c
9	SWD.385/2011/26 dt.28.02.13 SWD.384/2011/pt/8 dt.28.02.13	19.03.2013	41125000 (235)	638 dt.22.03.13 639 dt.22.03.13 637 dt.21.03.13	S Khetwat (114) S Khetwat (66) S Khetwat (55)	19950000 11550000 9625000	425699 425700 425698 dt.08.04.13
10	SWD.388/2011/pt/5 dt. 20.10.12	11.12.2012	2625000 (15)	350 dt.26.12.12	Imperial (15)	2625000	Transferred to a/c
11	SWD.385/2011/8 dt 13.08.12 SWD.385/2011/12 dt 13.08.12 SWD.385/2011/13 dt 13.08.12	12.09.2012	43925000 (251)	202 dt.27.09.12 204 dt.27.09.12 203 dt.27.09.12	S Khetwat (32) S Khetwat (74) S Khetwat (145)	43925000	Transferred to a/c
12	SWD.388/2011/pt/8 dt.08.03.13	16.03.2013	29575000 (169)	635 dt.22.03.13 636 dt.22.03.13  690 dt.26.03.13	Imperial (102) Imperial (43)  Debojyoti Bhuyan (24)	17850000 7525000  4200000	425696 425697 Dt.08.04.13 674604 dt.09.04.13
<b>Total</b>			<b>30,97,50,000</b>		<b>(1770)</b>	<b>29,90,75,000</b>	

Source: Departmental records.

**Appendix – 1.7**  
*{Reference to paragraph – 1.3.6.2 (a)(i)}*  
**Details of shortfall in providing Job Training**

Year	Category	No. of persons trained as on 1 <sup>st</sup> April	No. of persons in position but untrained	No. of persons targeted in State Training Action Plan (STRAP)	No. of courses	No. of persons trained	Shortfall w.r.t. targets in STRAP
2009-10	CDPO/ACDPO	195	8	-	1	1	--
	Supervisor	828	267	266	7	152	114
	AWW	26596	3150	7245	126	4410	2835
	AWH	24313	3700	992	12	592	400
2010-11	CDPO/ACDPO	196	7	-	1	6	--
	Supervisor	880	414	256	6	95	161
	AWW	31006	25722	8190	209	7048	1142
	AWH	24925	31803	3900	66	3185	715
2011-12	CDPO/ACDPO	202	17	--	1	21	--
	Supervisor	975	319	225	6	144	81
	AWW	38054	15904	7875	179	5858	2017
	AWH	28110	25848	3750	64	2908	842
2012-13	CDPO/ACDPO	223	--	--	--	--	--
	Supervisor	119	251	225	4	73	152
	AWW	43912	10578	7875	178	5538	2357
	AWH	31018	23496	3750	84	3777	--
2013-14	CDPO/ACDPO	223	--	--	-	-	-
	Supervisor	1192	627	250	8	195	55
	AWW	49450	7397	6370	113	3431	2939
	AWH	34795	19719	6500	168	7387	--

Source: Departmental records.



**Appendix – 1.8**

{Reference to paragraph – 1.3.6.2 (a)(ii)}

**Details of Refresher Training**

Year	Category	No. of persons trained as on 1 <sup>st</sup> April	No. of persons in position but not trained in last 2 years	No. of persons targeted in STRAP	No. of courses	No. of persons trained	Shortfall w.r.t. targets in STRAP
2009-10	CDPO/ACDPO	53	43	--	1	12	--
	Supervisor	--	710	--	--	--	710
	AWW	2260	15576	4400	87	3615	785
	AWH	--	--	--	--	--	--
2010-11	CDPO/ACDPO	64	31	--	2	18	--
	Supervisor	--	710	--	2	26	685
	AWW	5875	12961	3210	65	2520	690
	AWH	--	--	--	--	--	--
2011-12	CDPO/ACDPO	82	35	--	3	40	--
	Supervisor	370	605	--	1	17	--
	AWW	8395	26550	3000	65	2400	600
	AWH	--	--	--	--	--	--
2012-13	CDPO/ACDPO	122	81	--	3	35	--
	Supervisor	287	588	--	--	--	--
	AWW	10795	24150	3000	35	3366	--
	AWH	--	--	--	--	--	--
2013-14	CDPO/ACDPO	157	44	--	5	32	--
	Supervisor	--	--	--	--	--	--
	AWW	33710	20784	5200	156	5870	--

Source: Departmental records.

## Appendix – 1.9

(Reference to paragraph – 1.3.6.3)

## Infructuous expenditure on account of recurring expenses paid to AWTCs (run by NGOs) against less no. of days of training than mandated by MWCD, GoI

Name of AWTC	Total No. of days of training held at AWTC in each year						No. of days when training not held per year						Recurring expenses (Staff salary and rent of building)						Infructuous expenditure (In ₹)	
	As per Norms	2009-10	2010-11	2011-12	2012-13	2013-14	2009-10	2010-11	2011-12	2012-13	2013-14	Total	2009-10	2010-11	2011-12	2012-13	2013-14	Total		
AWTC, Gram Vikash Parishad, Kathiatoli, Nagaon	348	227	315	287	300	285	121	33	61	48	63	326	8,06,500	8,14,500	8,26,500	8,26,000	10,52,125	43,25,625	7,72,687	
Nivedita Nari sangha, Cachar	348	240	312	268	309	252	108	36	80	39	96	359	8,01,000	8,01,000	8,01,000	8,01,000	8,01,000	40,05,000	7,87,833	
AWTC, Gotlong, Sonitpur	348	210	331	326	309	244	138	17	22	39	104	320	8,06,000	8,14,500	8,25,500	8,25,000	9,84,625	42,55,625	7,46,192	
ICCW AWTC No.1, Tezpur	348	159	250	282	213	264	189	98	66	135	84	572	9,12,623	5,82,702	7,38,500	26,01,000	11,84,000	60,18,825	18,86,448	
AWTC No.II Tezpur	348	99	167	196	232	163	249	181	152	116	185	883	11,81,061	6,01,358	15,09,306	19,34,226	13,37,000	65,62,951	31,75,389	
AWTC No. III Tezpur	348	100	202	174	269	204	248	146	174	79	144	791	7,62,291	4,89,816	6,31,721	21,13,586	11,01,196	50,98,610	22,09,863	
Sreemanta Sankar Mission, Nagaon	348	185	291	176	290	241	163	57	172	58	107	557	8,10,000	8,10,000	8,10,000	8,10,000	9,56,125	41,96,125	12,80,680	
ICCW, AWTC No.I Guwahati	348	93	185	245	294	282	255	163	103	54	66	641	5,06,800	5,18,000	7,02,600	22,10,400	11,90,167	51,27,967	18,01,111	
ICCW, AWTC No.II Guwahati	348	120	211	248	234	208	228	137	100	114	140	719	7,81,114	5,72,550	7,52,500	22,78,500	13,18,500	57,03,164	22,46,890	
ICCW, AWTC No.III Guwahati	348	93	183	275	245	---	255	165	73	103	--	596	9,35,903	5,86,950	7,56,050	24,11,383	14,16,833	61,07,119	19,94,434	
<b>Total</b>																			<b>5,14,01,011</b>	<b>1,69,01,528</b>

Source: Departmental records.

**Appendix – 1.10**  
*{(Reference to paragraph – 1.3.8.3 (c))}*  
**Details of expenditure against Administrative charge**

<b>Date of entry in Cheque issue register</b>	<b>To whom paid</b>	<b>Purpose of Payment</b>	<b>Amount</b>	<b>Cheque No. and Date</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
20-03-2010	Sri R. Talukdar	Dispur meeting expenses	30000	489885 dt.20-03-10
08-04-2010	M/s Jeevan Deep, Guwahati	Supply of materials to the office of Commissioner & Secretary, SWD	837090	772438-40 dt.08-04-10
17-05-2010	Self (Director, Social Welfare, Assam)	Expenses of Govt. function for celebration of 4 <sup>th</sup> year of the present Govt. on 23-05-10	50000	920592 dt.17-05-10
20-07-2010	Regional Director, NIPCCD, Khanapara, Guwahati	Urgent expenditure in connection with Survey of Shelter less in the urban/municipal areas of the state	50000	052758 dt.20-07-10
23-07-2010	M/s Rajdhani Offset	Supply of 20,000 copies of multi coloured calendar for the year 2010	1340000	052776-78 dt.23-07-10
02-08-2010	Sri H. N. Lahon	To meet the expenses of ceremonial programme of distribution of bicycle held on 07-08-10 at Saraighat Sports Complex	75000	052804 dt.02-08-10
06-08-2010	1. M/s Klasse Marketing Services 2. DG, Sports Authority of Assam, Sarusajai Sports Complex, 3. Self	To meet the expenses of ceremonial distribution of bicycle & vehicles	188100 30000 81900	052816 dt.06-08-10 052777 dt.23-07-10 052818 dt.06-08-10
31-08-2010	M/s Klasse Marketing Services	Regarding conduct of ceremonial distribution of bicycle & vehicles	439065	052885-86 dt.31-08-10
18-09-2010	M/s. S. S. Associates	For supply of multicolour Rongali Bihu Greetings to the office of MSW	98800	221075-76 dt.18-09-10
29-09-2010	Sri S. E. Alam	For celebration of International day of older person on 1 <sup>st</sup> Oct010	102250	221110 dt.30-09-10
30-10-2010	M/s Klasse Marketing Services	Additional requirement for celebration of 4 <sup>th</sup> year completion of present Govt.	103501 9651	221207 dt.30-10-10 184082 dt.30-10-10
10-11-2010	Principal, Sate Balbhawan, Guwahati	Celebration of Childrens Day on 14 <sup>th</sup> Nov02010	60000	532852 dt.10-11-10
15-11-2010	M/s. Jeevan Deep, Beltola	Supply of Curtain cloths and P.O.J. room furnishing etc.	1648080	532873-74 dt.15-11-10
16-11-2010	DSWO, Lakhimpur	For distribution of bicycle under ICDS Scheme	21990	184118 dt.16-11-10
25-11-2010	Self	Meeting expenses in connection with High Court cases and other misc matters	10000	184121 dt.26-11-10
26-11-2010	Sri Sanjib Bhattacharjee	Construction of Conference Hall at the Directorate	1338422	532909-11 dt.26-11-10
	Sri Gautam Rajbongshi	Construction of Conference Hall at the Directorate	695000	532912-14 dt.26-11-10
05-01-2011	Saraighat Traders	Supply of packet lunch in cycle distribution programme held on 07.08.10	39730	641155 dt.11-01-11
06-01-2011	M/s Saraighat Traders, Guwahati	Construction of motor garage at Beltola	151956	184174-75, 79 dt.11-01-11
25-01-2011	M/s PIBCO India (P) Ltd.	Purchase of vehicle	629198	641204 dt.25-01-11

(Appendix – 1.10 continued.....)

1	2	3	4	5
08-02-2011	Sri Sanjib Bhattacharjee	Construction and renovation of Conference Hall of the Directorate	489000	641254-56 dt.08-02-11
16-02-2011	M/s. S. S. Associates	For supply of D.O. letter pad to the office of MSW	17955	184187-88 dt.16-02-11
01-03-2011	Self	Purchase of accessories for new vehicle allotted to office of Secy, SWD	10800	723108 dt.01-03-11
	Self	Servicing charge of vehicle No.AS-01-AP-2626 & No.AS-01-AH-0008	6480	923221 dt.07-03-11
06-04-2011	M/s. S. S. Associates	Supply of office stationeries to the office of MSW	13106	940226-27 dt.07-04-11
12-04-2011	M/s. S. S. Associates	Supply of multicolour New year Greetings Card to office of MSW	79800	940332-33 dt.12-04-11
11-05-2011	Industrial and Farm Equipment	Repairing of car No.AS-01-AH-0008 allotted to office of DSW	26289	025811 dt.11-05-11
23-05-2011	Self	Maintenance of Generator	29200	154311 dt.25-05-2011
30-06-2011	Pibco India Pvt. Ltd.	Servicing of vehicle No.AS-01-0005 used by the office of Secy. SWD	4969	218889 dt.30-06-11
08-07-2011	M/s. Jeevan Deep, Guwahati	Supply of photocopier, computer, lesser printers with accessories, toner, cartridge, spare parts, curtain etc. in the office of the Commissioner & Secretary, Social Welfare Deptt. Dispur, Ghy.	1417215 74590	270749 dt.08-07-11 270750 dt.08-07-11
03-08-2011	Sri S. E. Alam	Expenses in connection with holding of Review meeting on 05-08-11 at NEDFI House, G. S. Road, Ghy	60900	270771 dt.03-08-11
12-09-2011	M/s. S. S. Associates	Supply of VIP, HP Leser etc. to the office of MSW	10475	270817-18 dt.12-09-11
12-12-2011	M/s. S. S. Associates	Supply of D.O. letter pad etc. to office of MSW	35910	014269-70 dt.16-12-11
14-12-2011	Rajdhani Rangali Bihu Udjapan Samiti	For publication of the advertisement of the departmental scheme in souvenir of oRangali 2011ö	10000	014289 dt.16-12-11
17-12-2011	Srimanta Sankardeva Janmotsav Udjapan Samity.	For advertisement in the souvenir oBarnamgharö of Mahapurush Srimanta Sankardeva Janmotsav Udjapan Samity.	5000	014297 dt.17-12-11
05-01-2012	M/s. S. S. Associates	Supply of various items for official use by the office of MSW	10748	014320-21 dt.05-01-12
24-01-2012	Sri Gobinda Roy	Repairing of Govt. vehicle No.AS-01-AK-0003 office of MSW	60495	323028 dt.01-02-12
	M/s. Jeevan Deep,Guwahati	Conference hall repairing and supply of stationery	618307 32543	323020 dt.01-02-12 323030 dt.01-02-12 (VAT)
25-01-2012	Gargya Autocity Pvt. Ltd.	Purchase of Toyota Innova VX(175) vehicle	1258864	323035 dt.01-02-12
21-03-2012	M/s. S. S. Associates	Supply of various items for official use in the office of MSW	11797	094493-94 dt.21-03-12
30-03-2012	Self	Repair of vehicle No.AS-01-AM-3005 allotted to the office of Comm & Secy, SWD	7063	094517 dt.30-03-12
09-05-2012	Self	Purchase of accessories for the vehicle of the office of MSW	30200	290570 dt.10-05-12
04-06-2012	M/s. S. S. Associates	Supply of greetings card to the office of MSW	79800	321637-38 dt.07-06-12
14-06-2012	Bidyut Kr. Gupta	Preparation of Gradation List of Supervisors	30000	321650 dt.14-06-12
	Sri Chidananda Nath	Arrangement of VIP dais in connection with foundation laying ceremony of the DSW Office Complex at Beltola on 18-06-12	5000	321651 dt.14-06-12
08-08-2012	M/s. S. S. Associates	Supply of Multi coloured Rongali Bihu Greeting Card to office of MSW	79800	521893-94 dt.10-08-12

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2014**

(Appendix – 1.10 continued.....)

1	2	3	4	5
07-09-2012	1. Self 2. M/s. S. S. Associates	Washing charges of curtains of Directorate and supply of some materials to the office of MSW	20889	521948-50 dt.10-09-12
07-12-2012	Industrial and Farm Equipment	Repair of vehicle No.AS-01-AH-0008 allotted to the office of DSW	33300	601878 dt.07-12-12
13-12-2012	Self	Advertisement and News Paper bills of office of MSW	71250	601884 dt.14-12-12
	Self	Repairing of vehicle No.AS-01-AD-003 allotted to the office of MSW	20569	601887 dt.18-12-12
04-01-2013	Luit Tours & Travels	Visit of Sri Harsh Madu, Spl. Commissioner, Supreme Court of India to Kokrajhar by hired vehicle	11017	601906 dt.07-01-13
30-01-2013	Registrar, Gauhati High Court	Expenses on High court case No.WP(C) 2842/2010 Achiram Begum vs State of Assam	50000	601929 dt.30-01-13
07-02-2013	Freelance Journalists Association, Assam	Advertisement bill in the Mukta Kantha, weekly published by Freelance Journalists Association, Assam	25000	601940 dt.07-02-13
16-02-2013	Self	For accommodation of VIP in the Hotel Brahmaputra Ashok	91126	601955-56 dt.16-02-13
04-03-2013	M/s. S. S. Associates	Supply of Multi colour New Year Greetings to office of MSW	79800	601960-61 dt.04-03-13
13-03-2013	Tea Auction Committee	Ceremonial distribution of appointment letter to Supervisors on 16-03-13 at Tea Auction Centre, Dispur, Ghy-6	18900	601985 dt.13-03-13
20-03-2013	Brihattar Panjabari Botaghuli Sri Sri Krishnar Ras Udjapan Somitee.	Advertisement in the souvenir oBenu Madhuryo of Brihattar Batahghuli Prajabari Sri Sri Krishna Rash Mohotsav 2012	25000	602023 dt.21-03-13
	M/s. S. S. Associates	Supply of Greetings Card to the office of MSW	79800	094466-67 dt.23-05-13
24-05-2013	M/s Dispur Book Stall	Supply of News Paper to the office of MSW.	15618	094513 dt.27-05-13
08-07-2013	N. K. Chowdhury & Associates	Profession fee for filing of TDS Returns from 2007-08 to 2012-13	104000	217223 dt.08-07-13
16-07-2013	Self	Repairing of Govt. Vehicle No.AS-01-AM-3005, & AS-01-AK-0002 allotted to the Commissioner & Secy, and Minister ,S.W	103974	217239 dt.17-07-13
05-09-2013	S.S. Associates	Supply of cup-plate, cartridge, toner etc. to the office of MSW	14947	217425-26 dt. 05-09-13
25-09-2013	The KNC Bordoloi Puthibharat Padh	Publication in a Souvenir	10000	274317, 25/09/13
26-09-2013	M/s. S.S. Associates	Supply of D.O. letter pad etc. to office of MSW	59850	652928-29 dt. 27/09/13
30-09-2013	Pankajyoti Kakati, Computer Operator	Wages @ Rs.300 per day from 16/01/13 to 10/09/13	57300	699337, 30/09/13
30-09-2013	1.M/sJeevan Deep 2.Saraighat Traders	Supply of Tonner, Note book, Cartridge etc. to the DSW	377699	699344-46 dt.30/09/13
05-03-2014	Registrar, Gauhati High Court	Contempt case(C) 398/2013 against WP(C) o.2863- 2010 of Pashida Begum Vs State of Assam & Ors.	50000	699461, 06/03/14
<b>Total</b>			<b>1,38,66,178</b>	

Source: Departmental records.

Appendix – 1.11

{(Reference to paragraph – 1.3.9.2(i) (a))}

Statement showing the amount of extra expenditure incurred on procurement and supply of Notebooks to AWCs

Proposal No. and date	Sanction order No. and date	Amount sanctioned	Item sanction for procurement	Qty. allotted per AWC	Supply order No. and date	Name of supplier	Note Book supplied		Total amount required as per Market rate (MRP-₹7 each)	Avoidable extra expenditure	Cheque No. and date of payment
							Qty	Total amount (₹45 + 5% VAT)			
1	2	3	4	5	6	7	8	9	10	12	13
DSW(ICDS) G/1/2012/Pt./22 dt. 9-1-12	SWD.144/2011/Pt.I/6 dt.11-1-12	29999970 (31746 AWCs × 945 per AWC	Note Book (Brand Anand, size: 19cm × 15cm	20 nos.	DSW(ICDS)G /1/2012 /Pt./31 dt.11-1-12	Genius Paper Convertor	22900	1082025	160300	921725	761316 dt.13.12.12
					do	do	36640	1731240	256480	1474760	761287 dt.26.09.12
					DSW(ICDS)G /1/2012 /Pt.- I/9 dt.12-1-12	Genius Paper Convertor	21700	1025325	151900	873425	601846 dt.14.11.12
					do	do	33620	1588545	235340	1353205	761286 dt.26.09.12
					DSW(ICDS)/ G/1/2012/P.I/3 1 dt.11.01.12	do	82080	3878280	574560	3303720	761279 dt.29.08.12
					DSW(ICDS)G /1/2012 /Pt.- I/9 dt.12-1-12	do	94080	4445280	658560	3786720	7612778 dt.29.08.12
<b>Total</b>							<b>2,91,020</b>	<b>1,37,50,695</b>	<b>20,37,140</b>	<b>1,17,13,555</b>	

Source: Departmental records.

Appendix – 1.12

{(Reference to paragraph – 1.3.9.2(i) (d))}

Statement showing procurement of Medicated Hand Washing Soap during 2012-13 and 2013-14 under ICDS

Sl. No.	Sanction order No. and date	Amount sanction	Qty. allotted per AWC	Supply order No. and date	No. of AWCs	No. of Medicated soap to be supplied as per order	Medicated hand soap actually supplied	Amount including VAT(₹18 and ₹21) paid	Amount including VAT comes as per MRP (₹15)	Excess expenditure (₹)
1	2	3	4	5	6	7	8	9	10	11
1	SWD.799/2012/5 dt.21.12.2012	42233100	25	DSW(ICDS)G/156/2012 /Pt.-I/18 dt.21.12.12	14,700	367500	367500	6615000	5512500	1102,500
2	SWD.803/2012/5 dt.21.12.12	49702900	25	DSW(ICDS)G/156/2012 /Pt./18 dt.21.12.12	17,300	432500	432500	7785000	6487500	1297,500
3	SWD.175/2013/5 dt.13.03.13	49707185 2	25	DSW(ICDS)G/5/2013/P t.VII/18 dt.13.03.13	17,324	433100	433100	7795800	6496500	1299,300
	2012-13			Sub Total	49,324		1233100	22195800	18496500	3,699,300
4	SWD.886/2013/Pt.I/4 dt.24.12.2013	4,81,40,86 5	15	DSW(ICDS)G/156/2013 /Pt.V/15 dt.24.12.13	8,293	124395	87825	1844325	1317375	526,950
5	-do-	-do-	15	DSW(ICDS)G/156/2013 /Pt.III/15 dt.24.12.13	6141	92115	92115	1934415	1381725	552690
6	-do-	-do-	15	DSW(ICDS)G/156/2013 /Pt.IV/15 dt.24.12.13	3950	59250	59250	1244250	888750	355500
7	-do-	-do-	15	DSW(ICDS)G/156/2013 /Pt.VII/15 dt.24.12.13	1233	18495	18495	388395	277425	110970
8	-do-	-do-	15	DSW(ICDS)G/156/2013 /Pt.VIII/15 dt.24.12.13	354	5310	5310	111510	79650	31860
	2013-14			Sub total	19,971		262995	5522895	3944925	1,577,970
				<b>Grand Total</b>	<b>69,295</b>		<b>1496095</b>	<b>27718695</b>	<b>22441425</b>	<b>52,77,270</b>

Source: Departmental records.

(NB: Supplies as shown in Sl. No. 1-3 was made @₹18 and Sl. No.4-8 @ ₹21)

## Appendix – 1.13

{(Reference to paragraph – 1.3.9.2 (ii) (b)}

## Statement showing excess payment made by the department on procurement of colour pencil box

Name of supplier	Item/Brand to be supplied as per order @ ₹89.00 per box	Item/Brand actually supplied, the MRP of which was ₹10.00 per box	Name of project to which supplied	No. of colour pencils boxes supplied	Amount claimed and paid @ ₹89 per box	Amount due for payment on actual supply at ₹10 per box	Amount of extra expenditure/ excess payment (₹)
M.D. Associates	Drawing Pencil Box (Color) 12 pcs in per packet, 85 mm Brand:Natraj/Millenium/Kkleeo/Manglam and Drawing book	Rabbit brand of Colour Pencil Box (containing 12 Colour Pencils-Half size)	Chamaria	2980	2,65,220	29,800	2,35,420
			Boko Bongaon	3420	3,04,380	34,200	2,70,180
			Chaygaon	2960	2,63,440	29,600	2,33,840
			Rampur	2490	2,21,610	24,900	1,96,710
			Chayani Barduar	2320	2,06,480	23,200	1,83,280
			Rani	2270	2,02,030	22,700	1,79,330
			Hajo	3820	3,39,980	38,200	3,01,780
			Kamalpur Rangia	5320	4,73,480	53,200	4,20,280
			Sualkuchi	980	87,220	9,800	77,420
			Goroimari	1120	99,680	11,200	88,480
			Bezera	780	69,420	7,800	61,620
			Bihdia Jajikona	1880	1,67,320	18,800	1,48,520
			Bongaon	690	61,410	6,900	54,510
			Pachim Nalbari	2770	2,46,530	27,700	2,18,830
			Barkhetri	4660	4,14,740	46,600	3,68,140
			Nalbari	3340	2,97,260	33,400	2,63,860
			Madhupur	730	64,970	7,300	57,670
			Tihu	1110	98,790	11,100	87,690
Borigog Banbhag	1430	1,27,270	14,300	1,12,970			
Barbhag	1130	1,00,570	11,300	89,270			
<b>Total</b>				<b>46,200</b>	<b>41,11,800</b>	<b>4,62,000</b>	<b>36,49,800</b>

Source: Departmental records.



**Appendix – 1.14**

{Reference to paragraph – 1.3.9.2(iii)}

**Statement showing excess expenditure incurred on PSE Kits**

(Amount in ₹)

Sl. No.	Proposal no	Sanction order no.	Supply order No.	No. of AWCs	Name of District	Name of Supplier	Bill No. of supplier	Amount of bill	Amount per AWC	Excess expenditure than the norms	Ch. No. and date
1	DSW(ICDS)G/154/2012/Pt.41 dt.27.02.13	SWD.127/2013/Pt./2 dt.01.03.13	DSW(ICDS)G/154/2012/Pt./71 dated 02.03.2013	18135 under 78 Projects	Cachar, Hailakandi, Sonitpur, Udalguri, Darrang, Lakhimpur, Sivasagar, Jorhat and Dibrugarh	MD Associates	3060 dt.15.03.13	36151216	1993.45	18016216	Billno.612 dt.18.03.13 Bank transfer
2	DSW(ICDS)G/154/2012/Pt.41 dt.27.02.13	SWD.127/2013/Pt./2 dt.01.03.13	DSW(ICDS)G/154/2012/Pt./68 dated 02.03.2013	2388 under 7 nos. Projects	Lakhimpur and Dhemaji	MD Associates	3058 dt.15.03.13	4760359	1993.45	2372359	do
3	DSW(ICDS)G/154/2012/Pt.43 dt.27.02.13	SWD.127/2013/Pt./2 dt.01.03.13	DSW(ICDS)G/154/2012/Pt./64 dated 02.03.2013	11679 under 53 nos. Projects	Tinsukia, Nalbari Baksa, Kamrup (M), Bongaigaon, Dhubri, Goalpara, Kokrajhar and Morigaon	SB Enterprise	2604 dt.15.03.13	23269552	1992.43	11590590	6740214 ch.no.217100 217101 dt.13.09.13; 8353092 ch.no.217250217251 dt.22.07.13 & 8182580 ch.no.217221217222 dt.03.07.13
4	DSW(ICDS)G/154/2012/Pt.43 dt.27.02.13	SWD.127/2013/8 dt.01.03.13	DSW(ICDS)G/154/2012/Pt./75 dt.02.03.2013	2798 under 16 nos. Projects	Karbi Anglong and Dima Hasao	SB Enterprise	2547 dt.15.03.13	5587673	1997.02	2789662	217098 & 99 dt.13.09.13
<b>Total</b>				<b>35000 under 154 projects</b>	<b>21 districts</b>			<b>6,97,68,800</b>		<b>3,47,68,827</b>	

Source: Departmental records.

Appendix – 1.15

{Reference to paragraph – 1.3.9.4(i)}

Non-accountal of ICDS material received during 2009-10 to 2013-14 in Stock and Issue Register by the CDPO

Sl. No.	Work order no and date	Name of supplier	Challan No. & date	Name of material	Nos.	Rate/No. (₹)	Amount (₹)	Stock entry as per Challan	Date of receipt by CDPO as per Challan
1	DSW(ICDS)G/66/2013/Pt.I/17 dated 22.04.13	M/s. MD Associates	26.04.13	Plastic mat	540	810	4,37,400	2/39	19.08.13
2	DSW(ICDS)G/63/2012/Pt.VII/16 dt.21.12.12	-do-	1572 dt. 24.12.12	Plastic mat	540	810	4,37,400		02.03.13
3	DSW(ICDS)G/5/2013/Pt.IX/12 dt.11.03.13	-do-	2507 dt.14.03.13	Plastic mat	405	810	3,28,050	2/38	04.06.13
4	DSW(ICDS)G/5/2013/Pt.IX/14 dt.11.03.13	Genius Paper Convertor	2657 dt.14.03.13	Water flask	1350	180	2,43,000	2/38	04.06.13
<b>Total</b>							<b>14,45,850</b>		

Source: Departmental records.

**Appendix – 1.16**

{Reference to paragraph – 1.3.10.2 (a)}

**Non-accountal and non-release of fund being the cost of transportation, fuel and condiment received from NGOs/Suppliers at Barhampur ICDS Project during 2009-14**

Sl. No.	Name of the NGOs from whom amount received with SN Foodstuff	Supply order no. & date	Delivery Challan no. & date	Item supplied and amount handed over						Cash paid on account of cost of Transportation, fuel, banana and condiment (₹)
				Rice (gm)	Skimmed Milk Powder (gm)	Matar/Masoor dal (gm)	Sugar (gm)	Red lentil (gm)	Oil (gm)	
1	Navalok, Guwahati	DSW(ICDS)G/23/2009/175 dt.24.02.10	1927 dt.25.02.10	3816662.85	783332.55	0	766665.90	-	-	59999.94
2	Navalok, Guwahati	DSW(ICDS)G/23/2009/187 dt.24.02.10	1069 dt.25.02.10	10749989.25	-	0	-	2816663.85	744999.26	73333.26
3	Navalok, Guwahati	DSW(ICDS)G/23/2009/187 dt.24.02.10	2008 dt.25.02.10	10749989.25	-	0	-	2816663.85	744999.26	73333.26
4	Navalok, Guwahati	DSW(ICDS)G/38/2010/38 dt.08.12.10	1177 dt.11.12.10	19278000.00	-	7290000	-	-	-	69077.00
5	Omm Foundation	DSW(ICDS)G/50/2010/Pt-1/5 dt.22.12.10	653 dt. NA	12209400.00	-	4617000	-	-	-	43749.00
6	Omm Foundation	DSW(ICDS)G/50/2010/Pt-1II/8 dt.02.05.12.	1058 dt.05.05.12	15308160.00	-	3216000 1929600 (M/Dal)	-	-	-	54852.00
7	Nava Pratishruti	DSW(ICDS)G/52/2011/Pt-1V/6 dt.02.05.12.	404 dt.05.05.12	11481120.00	-	2412000 1447200 (M/dal)	-	-	-	41139.00
8	Citadel Mission, Nagaon	DSW(ICDS)G/110/2012/Pt-1V/8 dt.10.08.12.	04 dt. NA	3189200.00	-	1206000	-	-	-	11427.52
9	Nava Vikash Foundation	DSW(ICDS)G/110/2012/Pt-1V/8 dt.10.08.12.	721 dt.10.08.12	3189200.00	-	1206000	-	-	-	11427.52
10	Nava Pratishruti	DSW(ICDS)G/110/2012/Pt-1II/7 dt.08.08.12.	388 dt.10.08.12	3189200.00	-	1206000	-	-	-	11427.52
11	Omm Foundation	DSW(ICDS)G/110/2012/Pt-1/7 dt.08.08.12.	581 dt.10.08.12	3189200.00	-	1206000	-	-	-	11427.52
12	Navalok, Guwahati	DSW(ICDS)G/110/2012/Pt-1/7 dt.08.08.12.	771 dt.10.08.12	3189200.00	-	1206000	-	-	-	11427.52
13	Omm Foundation	DSW(ICDS)G/110/2012/Pt-1/26 dt.12.10.12.	1712 dt.15.10.12	17221680.00	-	6512400	-	-	-	61708.00
14	Omm Foundation	DSW(ICDS)G/110/2012/Pt-28 dt.18.03.13.	957 dt.22.03.13	9639000.00	-	2835000	-	-	568867.46	34538.40
<b>Total</b>				<b>126400001.35</b>	<b>783332.55</b>	<b>32912400</b>	<b>766665.90</b>	<b>5633327.70</b>	<b>1489998.52</b>	<b>568867.46</b>

Source: Departmental records.

## Appendix – 1.17

(Reference to paragraph – 1.3.10.3)

## Position of district-wise feeding days under SNP

Sl. No.	Name of the districts	No. of feeding days		
		2011-12	2012-13	2013-14
1	Sonitpur	172	164	286
2	Lakhimpur	280	186	151
3	Darrang	215	121	226
4	Dhemaji	224	166	146
5	Barpeta	218	232	290
6	Nalbari	166	206	230
7	Kamrup (Rural & Metro)	257	288	286
8	Goalpara	192	257	253
9	Dhubri	268	244	290
10	Bongaigaon	75.5	100	87
11	Cachar	197.2	235	157
12	Hailakandi	172	222	172
13	Karimganj	132	173	160
14	Golaghat	264	234	256
15	Jorhat	289	246	268
16	Sivasagar	244	268	274
17	Dibrugarh	256	283	294
18	Tinsukia	255	203	290
19	Morigaon	184	275	150
20	Nagaon	210	211	205
<b>BTAD Areas</b>				
21	Kokrajhar	119.6	172	262
22	Udalguri	189	124	94
23	Chirang	136	192	81
24	Baksa	111	221	186
<b>Hill Districts</b>				
25	Karbi Anglong	0	0	70
26	Dima Hasao	0	0	0

Source: Departmental records.

**Appendix – 1.18**

*(Reference to paragraph – 1.3.10.7)*

**Statement showing excess payment and supply of less quantity of foodstuff than norms**

Sl. No.	Name of projects	No. of AWCs	No. of beneficiaries	Rice (gms)	Masoor Dal (gms)	Transportation, oil etc	Rice (Qty. x ₹22.50 approved rate)	Masoor dal (Qty. x ₹51 approved rate)	Total amount of supply as per approved rate (₹) (Col.7+8+9)	Bill amount @ ₹4, ₹5 and ₹6 (including transportation, oil, etc.)	Excess payment (₹)
1	2	3	4	5	6	7	8	9	10	11	12
1	Tapang	71	7100	15151.116	3814.740	1,11,992.56	3,40,900.11	1,94,551.74	6,47,444.41	12,03,920.00	5,56,475.59
2	Kalain	149	14900	31796.004	8004.876	2,35,026.64	7,15,410.09	4,08,248.68	13,58,685.41	25,26,536.00	11,67,850.59
3	Katigorah	292	29200	62311.632	15687.408	4,60,589.12	14,02,011.72	8,00,057.81	26,62,658.65	49,51,333.00	22,88,674.35
4	Narsingpur	257	25700	54842.772	13807.068	4,05,381.52	12,33,962.37	7,04,160.47	23,43,504.36	43,57,851.00	20,14,346.64
5	Sonai	220	22000	46947.120	11819.280	3,47,019.20	10,56,310.20	6,02,783.28	20,06,112.68	37,30,456.00	17,24,343.32
6	Borjalenga	112	11200	23900.352	6017.088	1,76,664.32	5,37,757.92	3,06,871.49	10,21,293.73	18,99,141.00	8,77,847.27
7	Palonghat	98	9800	20912.808	5264.952	1,54,581.28	4,70,538.18	2,68,512.55	8,93,632.01	16,61,749.00	7,68,116.99
8	Udharbond	225	22500	48014.100	12087.900	3,54,906.00	10,80,317.25	6,16,482.90	20,51,706.15	38,15,240.00	17,63,533.85
9	Salchapra	242	24200	51641.832	13001.208	3,81,721.12	11,61,941.22	6,63,061.61	22,06,723.95	41,03,502.00	18,96,778.05
<b>Total</b>				<b>355522.736</b>	<b>89510.52</b>	<b>2627881.76</b>			<b>1,51,91,761.34</b>	<b>2,82,49,728.00</b>	<b>1,30,57,966.66</b>

Source: Departmental records.

## Appendix – 1.19

{Reference to paragraph – 1.3.17.3 (c)}

## Project-wise distribution of training kits under SABLA

Sl. No.	Name of the ICDS Project	No. of AWCs	Qty of Kits supplied	Rate/kit (₹)	Amount involved (₹)
<b>Kamrup</b>					
1	Rani	227	227	999	226773
2	Dispur	149	149	999	148851
3	Noonmati	176	176	999	175824
4	Guwahati Central	149	149	999	148851
5	Dimoria	330	330	999	329618
6	Kamalpur-Rangia	532	532	999	531468
7	Sualkuchi	83	83	999	82917
8	Bezera	78	77	999	76923
9	Bihdia-Jajikona	188	188	999	187812
10	Bongaon	69	69	999	68931
<b>Darrang</b>					
11	Sipajhar	440	440	999	439560
12	Pub Mangaldoi	331	331	999	330669
13	Bechimari	88	88	999	87912
14	Paschim Mangaldoi	129	129	999	128871
<b>Jorhat</b>					
15	Majuli	289	289	999	288711
<b>Dibrugarh</b>					
16	Borbarua	276	276	999	275724
17	Joypur	263	263	999	262737
18	Dibrugarh	133	133	999	132867
<b>Karbi Anglong</b>					
19	Lumbajong	177	177	999	176823
20	Rongkhong	319	319	999	318681
21	Bokajan	415	415	999	414585
22	Chinthong	168	168	999	167832
23	Amri	144	144	999	143856
<b>Total</b>		<b>5,153</b>	<b>5,152</b>		<b>51,46,796</b>

Source: Departmental records.