

CHAPTER-II

SOCIAL SECTOR

2.1 Introduction

This Chapter of the Audit report for the year ended 31 March 2013 deals with the findings on audit of the State Government under Social Sector.

The names of the State Government Departments and the total budget allocation *vis-a-vis* expenditure incurred under Social Sector during the year 2012-13 are given in the following Table:

Table-2.1.1

(₹ in crore)

Sl. No.	Name of the Departments	Total Budget Allocation	Expenditure
1.	School Education	630.52	610.81
2.	Higher and Technical Education	176.98	176.34
3.	Sports and Youth Services	39.44	38.70
4.	Art and Culture	9.16	8.59
5.	Medical and Public Health Services	223.41	221.27
6.	Water Supply and Sanitation	220.49	211.93
7.	Information and Public Relations	8.33	7.63
8.	Labour and Employment	8.05	7.31
9.	Social Welfare	123.65	110.03
10.	Disaster Management and Rehabilitation	25.94	16.99
11.	Local Administration Department	47.70	29.87
12.	Personnel & Administrative Reforms	2.14	1.97
13.	Urban Development and Poverty Alleviation	182.34	103.45
	Total	1698.15	1544.89

Source: Appropriation Accounts, Government of Mizoram, 2012-13

Besides the above, the Central Government has been transferring a sizeable amount of funds directly to the implementing agencies under the Social Sector to different Departments of the State Government. The major transfers for implementation of flagship programmes of the Central Government are detailed below:

Table-2.1.2

(₹ in crore)

Name of the Departments	Name of the Schemes/ Programmes	Implementing Agency(s)	Amount of funds transferred during the year
1	2	3	4
Social Welfare	NSAP-National Social Assistance Programme	Social Welfare Department	8.68
Social Welfare	Integrated Child Development Services Scheme	Mizoram Government	54.80
Social Welfare	Integrated Child Protection Schemes	Mizoram Government	5.05

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1	2	3	4
Medical and Public Health Services	National Rural Health Mission (NRHM)	Health Services	91.47
School Education	Sarva Shiksha Abhiyan	State Project Office	153.21
School Education	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Mizoram Education Mission Society	63.92
Water Supply and Sanitation	National Rural Drinking Water Programme	State Water & Sanitary Mission	47.92
Disaster Management & Rehabilitation	Scheme of NDMA	Disaster Management & Rehabilitation Department, Mizoram	1.52
Higher and Technical Education	Enhancing Skill Development Infrastructure in NE	Mizoram Council for Vocational Training	3.68
Science and Technology	Technology Development Programme	Mizoram Council of Science, Technology and Environment	1.09
School Education	Setting up of 6000 Model Schools at Block	Mizoram Education Mission Society	1.73
Social Welfare	Multi Sectoral Development Programme for Minorities in Selected Minority Concentration Districts	Mizoram Government	7.22
Higher and Technical Education	Post Matric Scholarship Schemes Minorities	Mizoram Government	4.32
School Education	Pre Matric Scholarship Schemes Minorities	Mizoram Government	9.76
School Education	Appointment of Language Teachers School Education	Mizoram Government	4.30
Science and Technology	Information and Communication Technology in Schools	Mizoram Government	2.48
School Education	National Programme Nutritional Support to Primary Education (Mid Day meal Scheme)	Mizoram Government	19.48
School Education	Strengthening of Teachers Training Institutions	Mizoram Government	21.97
Social Welfare	The Scheme for Infrastructure Development in Minority Institutions (IDMI)	Mizoram Government	4.44
School Education	Scheme of PMS, Book Banks and Upgradation of Merit of ST Students	Mizoram Government	35.47
Sports and Youth Services	North Eastern Areas	Mizoram State Sports Council	1.48
Sports and Youth Services	Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	Mizoram State Sports Council	3.36
Sports and Youth Services	Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	Mizoram State Sports Council	3.36
Social Welfare	Scheme of Hostels for ST Girls and Boys	Mizoram University	4.37
Higher and Technical Education	Setting up of New National Institute	National Institute Of Technology Mizoram	13.38

1	2	3	4
Social Welfare	National AIDS Control Programme III	State AIDS Control Programme III	14.22
Water Supply and Sanitation	Central Rural Sanitation Programme	SWSM Mizoram, Aizawl	4.97
Urban Development and Poverty Alleviation	JNNURM-BSUP Jawaharlal Nehru Urban Renewal Mission	Urban Development and Poverty Alleviation	50.34
Urban Development and Poverty Alleviation	Swarnajyanti Shahri Swarojgar Yojana (SJSRY)	State Urban Development Agency	6.53
Total			641.16

Source: Finance Accounts, Government of Mizoram, 2012-13

2.2 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various Departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls *etc.*

After completion of audit of each unit, Inspection Reports containing audit findings are issued to the heads of the Departments. The Departments are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports, which are submitted to the Governor of State under Article 151 of the Constitution of India.

The audits were conducted during 2012-13 involving expenditure of ₹ 172.84 crore out of the total expenditure of ₹ 1,544.89 crore of the State Government under the Social Sector. This chapter contains one Performance Audit *viz.* Integrated Child Development Services (ICDS) Scheme and two Compliance Audit paragraphs.

The major observations made in audit during 2012-13 are discussed in the succeeding paragraphs.

PERFORMANCE AUDIT

SOCIAL WELFARE DEPARTMENT

2.3 Integrated Child Development Services (ICDS) Scheme

Highlights

The Integrated Child Development Services (ICDS) scheme was launched as a Centrally Sponsored Scheme on 2 October 1975, in pursuance of the National Policy for Children, 1974. The policy laid down that the State should provide adequate services to children

before and after birth and during the period of growth to ensure their full physical, mental and social development. Thus, the scheme aimed at holistic development of children in the age group of zero to six years and pregnant and lactating mothers through a package of six services. The performance audit brought out the following significant findings:

Against the Central assistance of ₹ 199.98 crore released during 2008-13, the State Government could utilise only an amount of ₹ 183.17 crore.

(Paragraph 2.3.5.2.2)

To avoid the lapse of budget grant, the Department drew ₹ 37.21 crore during 2008-13 and parked the same in Civil Deposits, out of which an amount of ₹ 21.71 crore was withdrawn after retaining the same for periods ranging between two and eleven months.

(Paragraph 2.3.5.2.4)

Due to non-acceptance of the lowest tendered rates of valid tenderers, the Department incurred an excess expenditure of ₹ 1.90 crore towards procurement of three food items during 2010-13.

(Paragraph 2.3.5.2.5)

Despite Department's claim that they constructed all the 1980 AWC's buildings in the State with the Central assistance, 54 test checked Anganwadi Centres were functioning either in NGO's buildings or in private buildings on lease/rental basis.

(Paragraph 2.3.6.2)

There was moderate disruption in feeding days in the range between 15 days and 192 days during 2011-13 in test checked AWCs, while State Government claimed that there was no disruption in feeding days. Further, Department failed to distribute most of the food items purchased for the implementation year 2012-13, which resulted in severe disruption in feeding days.

(Paragraph 2.3.7.2)

Mandatory tests of the food materials procured under Supplementary Nutrition Programme to ensure that food materials contain the required nutrition component were not carried out.

(Paragraph 2.3.7.7)

2.3.1 Introduction

The National Policy for Children (1974) laid down that the State should provide adequate services to children before and after birth and during the period of growth to ensure their full physical, mental and social development. In pursuance of this policy, Integrated Child Development Services (ICDS) Scheme was launched on 2 October 1975 by the Government of India as a Centrally Sponsored Scheme of the Ministry of Women & Child Development, Government of India.

The Scheme aims at holistic development of children in the age group of zero to six years and pregnant and lactating mothers. At present ICDS represents one of the world's largest and most unique programmes for early childhood development.

The objectives of the Scheme are:

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

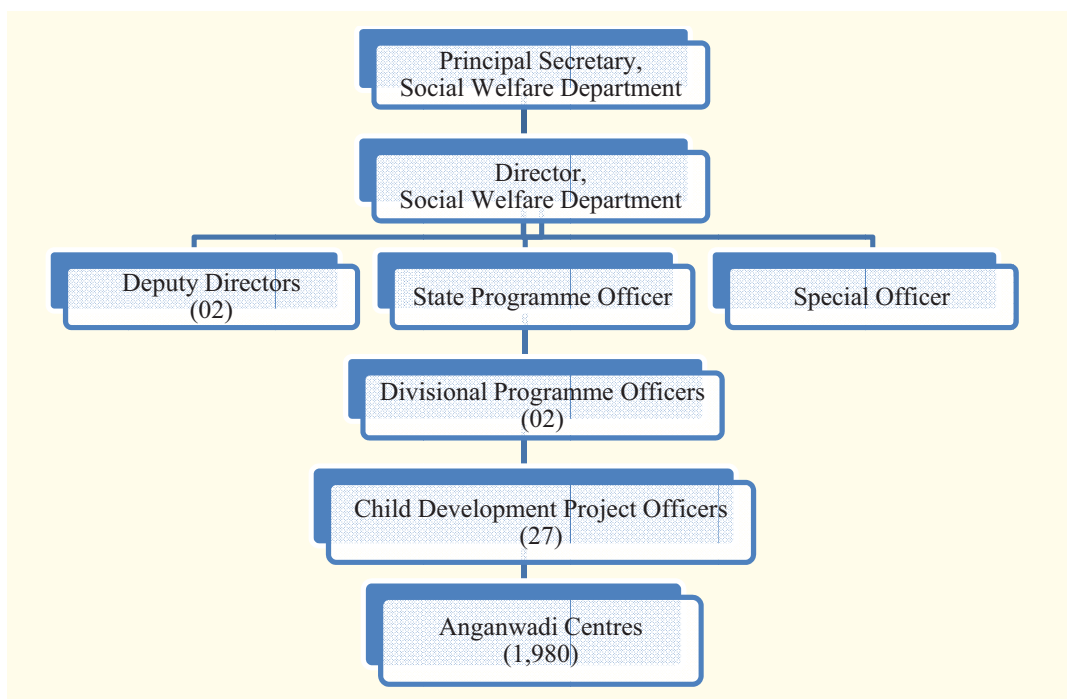
These objectives are to be achieved through a package of services comprising Supplementary Nutrition, Immunisation, Health Check-up, Referral Services, Nutrition and Health Education and Non-formal Pre-school Education of children between three and six years.

2.3.2 Organisational Set up

The Principal Secretary, Social Welfare Department is the administrative head for overall implementation of the programme in the State. The Director, Social Welfare is the implementing and co-ordinating officer who is assisted by two Deputy Directors, State Programme Officer and Special Officer. The programme is implemented in the eight districts by two Divisional Programme Officers (DPOs) (Aizawl and Lunglei), who are assisted by 27 Child Development Project Officers (CDPOs) and Supervisors. The ICDS services are delivered through 1,980 Anganwadi Centres (AWCs) by engaging trained female workers designated as Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) on honorarium basis.

A chart showing organisational structure responsible for implementation of the scheme in the State is depicted below:

Chart-2.3.1



2.3.3 Audit Approach

2.3.3.1 Scope of Audit

The performance audit was conducted during May-August 2013 to assess the efficiency, economy and effectiveness in implementation of the various components of ICDS. Audit involved the examination of the records of the Administrative Head of Social Welfare Department, the Directorate of Social Welfare and State Programme Officer at State level. Besides, records of two Divisional Programme Offices (Aizawl and Lunglei), 10 Child Development Project Officers out of 27 CDPOs and 108 Anganwadi Centres out of 1,980 AWCs at district level were selected for audit covering three¹ Districts out of eight Districts in the State. Selection of Districts, projects and AWCs was done through Simple Random Sampling basis.

2.3.3.2 Audit Objectives

The objectives of the performance audit were to assess and evaluate whether:

- Proper planning was done to meet the principal aim of universal accessibility of services provided under it;
- Funds allocated and released were used economically and efficiently;

¹ 1) Aizawl, 2) Mamit and 3) Lunglei

- Infrastructure facilities were adequately provided in Anganwadi Centres for effective delivery of services;
- The Scheme of supplementary nutrition was being implemented effectively so as to achieve the objective of improving the nutritional and health status of beneficiaries;
- The services of pre-school, non-formal education were being provided effectively so as to reduce the incidence of school dropout;
- Deployment and training of manpower under the scheme were adequate for effective delivery of the services;
- Health care related services were provided to the beneficiaries under the scheme;
- Information, Education and Communication (IEC) was effective and resulted in community mobilisation in the services of ICDS; and
- The system of monitoring and evaluation was in place and effective;

2.3.3.3 Audit Criteria

The criteria for the Performance Audit were derived from the following sources:

- Scheme guidelines and instructions issued by the Ministry on ICDS; and
- Rules and Regulations of the Central and the State Government as applicable.

2.3.3.4 Audit Methodology

Before taking up the performance audit on Integrated Child Development Services (ICDS) Scheme covering the period from 2008-09 to 2012-13, an entry conference was held on 08 May 2013 with the Principal Secretary, Social Welfare Department and the Director of the Social Welfare Department, wherein the audit objectives, scope and criteria were discussed. The Department shared their perception and areas of concerns in the functioning of the ICDS Scheme. The audit methodology also covered field visit by the audit team along with departmental officials for physical verification of assets created. Audit findings were discussed with the Assistant Secretary, Social Welfare Department and other departmental officers in an exit conference held on 24 October 2013 and the replies received from the Government have also been incorporated at appropriate places in the Report.

2.3.3.5 Acknowledgement

The Indian Audit and Accounts Department acknowledges and appreciates the co-operation rendered by the Principal Secretary, the Director, the State Programme Officer and other State level functionaries of the Social Welfare Department during this Performance Audit.

AUDIT FINDINGS

Significant audit findings noticed in course of Performance Audit are discussed in the succeeding paragraphs.

Audit Objective: Whether proper planning was done to meet the principal aim of universal accessibility of services provided under it?

2.3.4 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 created for efficient and smooth delivery of quality services.

A long term Perspective Plan was essential to provide the envisaged facilities within a specific timeframe. It was, however, noticed that though the scheme was being implemented in the State since 1978-79, the department had neither prepared any Perspective Plan nor Annual Plan for providing these facilities in the centres. In the absence of these two plans, the department was not in a position to assess the requirements of new AWCs, enhancement of the facilities in AWCs, shifting of AWCs from other buildings to own building, enhance the delivery of services and coverage of population.

While overlooking the audit comments on preparation of perspective and annual audit plans, the State Government clarified (November 2013) that the Annual Programme Implementation Plan is prepared for the year 2013-14, which is the first to be approved by GoI among the North Eastern States.

Audit Objective: Whether funds allocated and released were used economically and efficiently?

2.3.5 Financial Management

2.3.5.1 Funding Pattern

The ICDS is a Centrally-Sponsored Scheme implemented through the State Governments/ UT Administrations. The flow of funds is from the Ministry to the State/UT departments. The State/UT departments subsequently release funds to the Districts/Projects. The funds are provided to the States/UTs under two categories, viz.

- (i) ICDS-General for meeting operational expenditure and
- (ii) Supplementary Nutrition (SN).

The funding pattern under the scheme during the period from 2008-09 to 2012-13 is as under:

Period	General	Supplementary Nutrition
2008-09	100 per cent financial assistance by the Central Government	50 per cent of financial norms or GoI is to support 50 per cent of expenditure incurred by the State, whichever is less
2009-10 onwards	90 per cent Central assistance to the States/UTs, the remaining cost was to be borne by the State/UT Governments	90 per cent Central assistance to Northeast States, the remaining cost was to be borne by the State Governments

Source: Departmental records

Besides, 100 per cent Central assistance was provided to the North-East States for construction of Anganwadi Centre (AWC) buildings since 2001-02.

2.3.5.2 Funds Flow in the State

The year-wise financial assistance provided by the GoI and State Government and expenditure incurred thereagainst in the State during 2008-13 is given in the following Table:

Table-2.3.1

(A) ICDS-General

(₹ in crore)

Year	RE	Funds released by:			Expenditure out of funds released by			Expenditure reported through UC	
		GoI	State	Total	GoI	State	Total	GoI	State
2008-09	17.76	16.04	Nil	16.04	13.88	Nil	13.88	16.04	Nil
2009-10	18.50	15.70	1.87	17.57	14.24	1.87	16.11	15.07	1.87
2010-11	26.78	17.83	1.87	19.70	15.92	1.87	17.79	17.83	1.87
2011-12	25.36	27.00	1.81	28.81	23.12	1.81	24.93	27.00	1.81
2012-13	31.97	29.61	2.50	32.11	27.13	2.50	29.63	29.61	2.50
Total	120.37	106.18	8.05	114.23	94.29	8.05	102.34	105.55	8.05

Source: Reconciled Expenditure & Departmental records

(B) Supplementary Nutrition

(₹ in crore)

Year	RE	Funds released by:			Expenditure out of funds released by			Expenditure reported through UC	
		GoI	State	Total	GoI	State	Total	GoI	State
2008-09	14.95	7.67	7.28	14.95	7.67	7.28	14.95	7.67	7.28
2009-10	19.66	20.21	4.76	24.97	14.90	4.76	19.66	20.21	4.76
2010-11	30.18	22.42	4.85	27.27	25.33	4.85	30.18	22.42	4.85
2011-12	19.95	18.67	6.35	25.02	13.60	6.35	19.95	18.67	6.35
2012-13	35.00	24.83	7.62	32.45	27.38	7.62	35.00	24.83	3.15
Total	119.74	93.80	30.86	124.66	88.88	30.86	119.74	93.80	26.39

Source: Reconciled Expenditure & Departmental records

2.3.5.2.1 Short release of State Share

As can be seen from Table-2.3.1(A) above, against the GoI release of ₹ 90.14 crore under ICDS (General) during 2009-13 the State Government was required to contribute a

10 *per cent* assistance of ₹ 10.01 crore, but the State Government released only an amount of ₹ 8.05 crore during 2009-13 which resulted in short-release of State share of ₹ 1.96 crore.

Similarly, as can be seen from Table-2.3.1(B) above, against the GoI release of ₹ 7.67 crore (being 50 *per cent* of expenditure incurred by the State) under Supplementary Nutrition (SN) during 2008-09 the State Government was required to incur an expenditure of ₹ 7.67 crore, but the State Government released only an amount of ₹ 7.28 crore during 2008-09 which resulted in short-release of State share of ₹ 0.39 crore.

While accepting the facts, the State Government stated (November 2013) that the Department will make more efforts to improve allotment of State share in future.

2.3.5.2.2 Less utilisation of Central assistance

As can be seen from Table-2.3.1(A) above that under ICDS (General) against the Central release of ₹ 106.18 crore during 2008-13 the State Government could utilise only an amount of ₹ 94.29 crore during 2008-13, which resulted in short utilisation of Central assistance of ₹ 11.89 crore.

Similarly, as can be seen from Table-2.3.1(B) above, against the Central release of ₹ 93.80 crore under Supplementary Nutrition (SN) during 2008-13, the State Government could utilise only an amount of ₹ 88.88 crore, which resulted in less utilisation of Central assistance of ₹ 4.92 crore.

Thus, less utilisation of Central assistance of ₹ 16.81 crore (ICDS General: ₹ 11.89 crore + SN: ₹ 4.92 crore) meant that the department was unable to wholly absorb the funds available which has a potential of depriving the targeted beneficiaries in the State.

While accepting the facts the State Government stated (November 2013) that due to late receipt of Central share no proper budgetary provisions could be made during the concerned financial years, which resulted in less utilisation of Central assistance.

2.3.5.2.3 Submission of incorrect Utilisation Certificates

Scrutiny of the annual Statement of Expenditure (SOEs) and Utilisation Certificates (UCs) furnished by the State Government to the Ministry of Women and Child Welfare during 2008-13 revealed that there was mismatch between the amount actually spent by the State and the amount actually reported in the Utilisation Certificates.

As can be seen from the Table-2.3.1(A) above, under ICDS General the GoI released a Central Assistance of ₹ 106.18 crore during 2008-13 against which the State Government incurred an expenditure of ₹ 94.29 crore during 2008-13. But, in their Utilisation Certificates the State Government reported the actual utilisation of ₹ 106.18 crore during 2008-13, which indicated an excess reporting of utilisation to the tune of ₹ 11.18 crore.

Similarly, as can be seen from the Table-2.3.1(B) above, that under Supplementary Nutrition (SN) the GoI released a Central assistance of ₹ 93.80 crore during 2008-13 against which the State Government incurred an expenditure of ₹ 88.88 crore during 2008-13. However, in their Utilisation Certificates the State Government reported the actual utilisation of ₹ 93.80 crore during 2008-13, which resulted in reporting of excess utilisation of ₹ 4.92 crore.

The incorrect Utilisation Certificates were purportedly submitted to the Ministry to avoid re-validation of the unspent balance during subsequent years or to avoid adjustment of unspent balance by the Ministry which was irregular. The State Government also did not take any effort to utilise unspent balance during the subsequent years through budgetary provisions.

The State Government stated (November 2013) that the department submitted the utilisation certificates as it had been spent but unable to spend because of its being kept in Government accounts temporarily. The reply of the Government was not convincing as it overlooked the fact that the incorrect utilisation certificates were intentionally submitted to the Ministry to avoid adjustment of unspent balance.

2.3.5.2.4 Parking of funds

Central Government Account (Receipt and Payment Rules), 1983 which is followed by the State Government, provide that no money should be drawn from the Government Treasury unless it is required for immediate disbursement. Contrary to the codal provisions, the Directorate of Social Welfare Department drew the following funds during the month of March of every financial year 2008-13 and parked the amount in Civil Deposits as shown in the **Appendix-2.3.1**.

A compiled position of year-wise parking of fund during 2008-13 is depicted in the following Table.

Table-2.3.2

(₹ in lakh)

Year	Amount deposited in Civil Deposit	Amount withdrawn from Civil Deposit	Balance in Civil Deposit (September 2013)	Period of retention (in months)
2008-09	107.01	107.01	Nil	05-06
2009-10	185.37	185.37	Nil	03
2010-11	747.38	747.38	Nil	03-11
2011-12	576.89	576.89	Nil	02-11
2012-13	2104.26	553.65	1550.61	02-05
Total	3720.91	2170.50	1550.61	02-11

Source: Departmental records

It can be seen from the above Table, that an amount of ₹ 3,720.91 lakh was drawn during 2008-13 to avoid the lapse of budget grant and was parked in the Civil Deposits. Out of ₹ 3,720.91 lakh, an amount of ₹ 2,170.50 lakh was withdrawn from the Civil Deposits after retaining the same for periods ranging from two to eleven months. It was further noticed that during 2012-13, the Department reported that an amount of ₹ 27.38 crore was spent out of Central Assistance under Supplementary Nutrition of which an amount of ₹ 21.04 crore, (constituting 77 per cent of Central assistance) was parked in the Civil Deposits.

The parking of funds under Civil Deposits not only added to delay in implementation of the Scheme and flow of funds for the purpose for which it was provided, but also entailed the risk of diversion of funds.

While accepting the facts, the State Government stated (November 2013) that the fund was parked in Civil-deposits as per its instructions.

2.3.5.2.5 Excess expenditure of ₹ 1.90 crore due to non-acceptance of lowest tendered rates

The Government of Mizoram, Social Welfare Department floated (July 2010) Notice Inviting Tenders (NIT) for purchase of food items, viz. Masur dal (small), Matarchana and Groundnut under Supplementary Nutrition (SN) scheme.

Scrutiny of records of the Director, Social Welfare Department revealed that on receipt of rates of offers from different Aizawl based suppliers/firms, the department approached the State Level Purchase Advisory Board (SPAB) for finalisation of the rates for procurement of the food items. The SPAB in its meeting held on 09 December 2010, however, irregularly accepted the higher rates in respect of procurement of Masur dal (small), Matarchana and Groundnut without recording any reason for rejection of lowest rates offered by the valid tenderers. The accepted rates were valid upto 31 January 2012, which was further extended upto 31 July 2012.

The details of lowest rates offered by the valid firms and actual acceptance of higher rates offered by other firms are shown in the following Table-2.3.3:

Table-2.3.3

Name of item	Name of firm	Rate for Aizawl (₹ per kg)	Rate for Lunglei (₹ per kg)
1	2	3	4
(A) Lowest rates offered by the firms			
Masur dal (small)	M/s North East Group, Aizawl	56.90	57.90
Matarchana	M/s North East Group, Aizawl	34.99	35.99
Groundnut	MIZOFED, Aizawl	65.00	68.00
(B) Accepted higher rates offered by the firms			
Masur dal (small)	M/s LDP Enterprises, Aizawl	58.80	68.40
Matarchana	M/s LDP Enterprises, Aizawl	36.00	38.00
Groundnut	M/s JD Store and RRB&D Enterprise, Aizawl	78.00	79.50

1	2	3	4
(C) Difference of rates due to acceptance of higher rates			
Masur dal (small)		1.90	10.50
Matarchana		1.01	2.01
Groundnut		13.00	11.50

Source: Departmental records

It was noticed that the recommendations of the SPAB, which did not contain the reason for rejection of lowest rates offered by the valid tenderers were irregularly accepted (January 2011) by the State Government. Accordingly, the Social Welfare Department incurred an expenditure of ₹ 19.49 crore during 2010-13 for procurement of three items (Masur dal (small), Matarchana and Groundnut) as per approved rates of the Government under Supplementary Nutrition scheme as against the lowest rates offered by the valid tenderers which comes to ₹ 17.59 crore, resulting in excess expenditure to the tune of ₹ 1.90 crore.

Details of item-wise actual expenditure in procurement of food items and financial implication involved in procurement of the same, as per lowest offered rates during 2010-13, are shown in **Appendix-2.3.2**.

While regretting the non-incorporation of all the reasons in the SPAB minutes the State Government clarified (November 2013) that the lowest rates offered by the three firms in respect of the procurement of Masur dal (small), Matarchana and Groundnut were rejected in view of the facts that the firms quoted their rates in terms of per kg only against the requirement of quoting the rates as per NIT in terms of per kg as well as per quintal. The contention of the Government for rejection of the lowest offered rates is not acceptable since the *per kg* rate was available, the Department could have easily worked out the financial implications required for *per quintal*. Thus, due to rejection of the lowest offered rates on such a flimsy ground the Department failed to save the interest of the Government in procurement of food articles entailing excess expenditure of ₹ 1.90 crore.

Audit Objective: Whether infrastructure facilities were adequately provided in Anganwadi Centres for effective delivery of services?

2.3.6 Infrastructure Development

2.3.6.1 Physical Infrastructure at Anganwadi Centres (AWCs)

An Anganwadi Centre (AWC) is the focal point for delivery of ICDS services accommodating upto 40 children during day-time. In order to discharge the functions effectively, the AWCs require basic infrastructure. As per the norms for construction of AWC building prescribed by the Ministry (2011), an AWC must have a separate sitting room for children/women, separate kitchen, store for storing food items, child friendly toilets, separate space for children to play (indoor and outdoor activities) and safe drinking water facilities.

2.3.6.2 AWCs not functioning under ICDS building

In response to an audit query, information furnished by the Programme Officer, State ICDS Cell the Department had constructed 1,980 AWCs in the State during 2002-12 with the financial assistance received from the Ministry.

Details of construction of AWCs during 2002-12 are given in the following Table-2.3.4:

Table-2.3.4

Year	No. of AWC buildings constructed	Expenditure incurred:	
		Cost per unit (₹ in lakh)	Amount (₹ in lakh)
2002-03	200	1.25	250.00
2005-06	220	1.25	275.00
2007-08	220	1.25	275.00
2008-10	525	1.75	918.75
2010-11	231	1.75	404.25
2011-12	584	1.75	1022.00
Total	1980		3145.00

Source: Departmental records

Though the State Government claimed that they constructed 1,980 AWCs in the State by the end of 2011-12 it was noticed that out of 108 test-checked AWCs, 54 AWCs were functioning from NGO's building as detailed in **Appendix-2.3.3**.

While accepting the facts the State Government clarified (November 2013) that in some areas where locations for construction of AWCs were difficult to find, the best thing the Department could do was to make an arrangement with the community leaders to accommodate the AWCs in the existing community buildings such as Village Council House, Community Hall, MHIP/YMA buildings by contributing fund for construction of additional rooms in the building for AWCs. The reply of the Government was not acceptable as the fund was allotted for the construction of AWCs only.

2.3.6.3 Basic infrastructure

Basic facilities at AWCs are paramount in view of the fact that beneficiaries were required to stay at AWCs for considerable time during the day. Audit, however, noted that a large number of AWCs lacked essential infrastructure as discussed below:

- Separate space for indoor activities of children was not available in all 108 test- checked AWCs.
- Space for outdoor activities was not available at 108 test- checked AWCs.

- In 100 test-checked AWCs, playing materials were not available or insufficient.
- No electricity connection was available in all 1,980 AWCs.
- No water connection was available in all the test-checked 108 AWCs.

The significant deficit in basic infrastructure at AWCs poses a serious challenge to the effectiveness and quality of the services delivered under the Scheme.

While accepting the deficiencies in the basic infrastructures, the State Government stated (November 2013) that the Department will try its level best to improve the condition in future.

2.3.6.4 Non-availability of utensils for providing Supplementary Nutrition (SN)

As per the scheme guidelines, children in the age group of 3-6 years were to be served hot cooked meals at AWCs. State Governments were required to make arrangements for the same as a part of the Supplementary Nutrition component under the scheme. As per the Ministry's instructions (October 2009), the State Government was allowed to incur expenditure of ₹ 5,000 for each AWC for basic and necessary equipment and furniture.

Test-check of selected 108 AWCs revealed that:

- In 65 test-checked AWCs serving utensils *viz.* bowls/plates required to serve hot cooked meals to children were not sufficient.
- In 11 test-checked AWCs utensils required for feeding were not available at all. It was seen that hot cooked meal was being served on banana leaves as there was no feeding utensil in the Tuirum-II AWC (West Phaileng ICDS).

Non-availability of basic utensils at test-checked AWCs indicated that the quality of supplementary nutrition provided to the beneficiaries was not commensurate with the requirement of the scheme.

In its reply (November 2013), the State Government failed to clarify the reasons for not having sufficient utensils in the test checked AWCs.

2.3.6.5 Flexi fund for Anganwadi Centres

The Ministry issued instructions (May 2009) for providing ₹ 1,000 *per annum per* AWC as flexi fund effective from the year 2009-10. The aim was to widen the scope of the Scheme by providing flexibility for operational exigencies and meeting expenses arising out of unforeseen circumstances. The State Government was to formulate State specific modalities for use of this fund so as to ensure accountability. The fund was to be operated by the Anganwadi Worker at her own discretion.

It was however, noticed that in all the test-checked 108 AWCs under 10 ICDS Projects no flexi fund was released during 2009-13.

Thus, the Social Welfare Department's failure to provide flexi fund to the AWCs was not only in violation of the Scheme guidelines but also exposed those AWCs to the risks attached to unforeseen circumstances envisaged by the Ministry.

The State Government in its reply (November 2013) clarified that the Department will provide flexi fund in cash from the year 2013-14.

Audit Objective: Whether the scheme of supplementary nutrition was being implemented effectively so as to achieve its objective of improving the nutritional and health status of beneficiaries?

2.3.7 Supplementary Nutrition

ICDS Scheme is the Government of India's policy response to child malnutrition. By providing supplementary feeding, the scheme attempts 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 Supplementary Nutrition (SN) is to be provided supplementary nutrition for 300 days a year.

2.3.7.1 Physical performance

All the Monthly Progress Reports (MPRs) received from the Projects level are required to be consolidated at the State level and a consolidated MPR (based on Projects level MPRs) is to be submitted to the Ministry.

Scrutiny of records of the Directorate of Social Welfare Department and Administrative Head of the Social Welfare Department, Government of Mizoram disclosed that without collecting the monthly MPRs from all the 27 ICDS Projects in the State, the Directorate of Social Welfare Department irregularly reported the year-wise physical achievement calculating the coverage of number of beneficiaries on the basis of expenditure figure reported to the Ministry under Supplementary Nutrition (SN) in a particular year. Accordingly, based on reports of the Directorate of Social Welfare Department, the State Government submitted year-wise Statement of Expenditure (SoE) containing physical achievement of beneficiaries under the SN.

The year-wise position of physical achievement of beneficiaries claimed under the SN scheme during 2008-13 is given in the following Table-2.3.5:

Table-2.3.5

Sl. No.	Category of beneficiaries	Reported physical achievement during: (figures in number)					Total
		2008-09	2009-10	2010-11	2011-12	2012-13	
1.	Children (6-72 months)	143648	147883	161769	155642	159601	768543
2.	Severely malnourished children	1121	733	1019	941	1261	5075
3.	Pregnant and Lactating Mothers	30892	31931	35410	35846	47768	181847
Total		175661	180547	198198	192429	208630	955465

Source: Departmental records

There was some inconsistency in the claim of the State Government in respect of coverage of physical achievement of beneficiaries under the SN scheme due to the following reasons:

- (i) Out of Central release of SN fund of ₹ 93.80 crore during 2008-13 the Department could utilise only an amount of ₹ 88.80 crore leaving an unspent balance of ₹ 4.90 crore. The physical achievement of the beneficiaries was however, worked out taking into the consideration of actual expenditure of ₹ 93.80 crore as contained in the Utilisation Certificates.
- (ii) As already mentioned in the Paragraph-2.3.5.2.4, during 2012-13 the Department drew an amount of ₹ 27.38 crore (Central assistance) of which an amount of ₹ 21.04 crore was parked in the Civil Deposits on March 2013 without utilising the same during the year 2012-13. The above, notwithstanding the physical achievement of the beneficiaries was worked out taking into consideration the expenditure of ₹ 27.38 crore (Central assistance) as contained in the Utilisation Certificates.
- (iii) The annual physical achievement reports were not based on actual MPRs from the Projects level units.

The State Government in its reply (November 2013) failed to explain the reasons for discrepancies as pointed out in audit.

2.3.7.2 Disruption in delivery of service

The scheme guidelines envisaged provision of Supplementary Nutrition (SN) for 300 days in a year (25 days in a month) at AWCs.

The State Government reported to the Ministry that there was no disruption in feeding days in the State during 2008-13.

Scrutiny of the records revealed that during 2012-13 the food items procured for the year 2012-13 could not be distributed to the concerned ICDS Projects in the State within the year 2012-13 for which the food items were purchased.

The details of SN food items purchased and distributed by the Director, Social Welfare Department during the year 2012-13 are shown in the following Table:

Table-2.3.6

Item	Total quantity received (in kg)	Stock received upto	Total quantity issued (in kg)	Stock issued upto	Balance as on 31 March 2013 (in kg)
Infant Milk Substitute	121465	17.12.12	103388	29.01.13	18077
Soya Cereal Powder	191640	29.10.12	172190	29.11.12	19450
Ground nut	301458	31.01.13	227303	30.01.13	74155
Masur dal	294646	15.02.13	216711	25.03.13	77935

Source: Departmental records

The findings of the audit of the test-checked AWCs also did not wholly corroborate with the claim of the State Government. While in 96 AWCs there were no disruption in SN food items, audit noticed disruption in feeding days ranging between 15 days and 192 days during 2011-13 in the following 12 test-checked Centres:

Table-2.3.7

Sl. No.	Name of AWC	Year	Provision of SN was disrupted for (in days)
1.	Tanhrii-III	2011-12	44
		2012-13	34
2.	Tlangnuam-I	2011-12	15
		2012-13	24
3.	Hriphaw	2011-12	94
		2012-13	95
4.	Rengdil-III	2012-13	191
5.	Rengdil-IV	2011-12	189
		2012-13	191
6.	Hriphaw	2011-12	131
		2012-13	168
7.	Sairang	2011-12	49
8.	Sailutar-I	2011-12	113
		2012-13	36
9.	Sailutar-II	2011-12	34
		2012-13	18
10.	Ratu-IV	2011-12	192
		2012-13	62
11.	Tuirum	2011-12	41
		2012-13	32
12.	Kawnmawi-II	2011-12	25
		2012-13	49

Source: Departmental records

Thus, contrary to the disruption in the feeding days during 2011-13 in the AWCs, the State Government's claim that there was no disruption in feeding days during 2008-13, indicated weak oversight over the scheme implementation and eroded the credibility of the data provided to the Ministry.

While accepting the facts, the State Government stated (November 2013) that the Department will take steps to ensure that no disruptions occur in future. It was also stated that the disruption

in feeding occurred in some centres as they could not be given continuous supplies due to bad road conditions during rainy seasons and in most of the cases Anganwadi Workers received and distributed foods to the beneficiaries, but proper records were not maintained. Therefore, in reality, there might not have been much disruption in feeding in these Centres, it was further stated that the Department would examine the matter and take appropriate action to ensure timely and continuous feeding without any disruption in the future.

2.3.7.3 Shortfall in implementation of revised feeding norms

Revised feeding norms effective from February 2009 *inter alia*, included serving of more than one meal to the children of the age group 3-6 years at the AWCs that included morning snacks and hot cooked food, since children of this age group might not be able to consume 500 calories in one sitting.

Test-check of records of 108 AWCs revealed that in all the AWCs the revised feeding norms of serving more than one meal to the children under the age group of 3-6 years was not implemented till the end of 2012-13. It was also noticed that out of 108 test-checked AWCs, 90 AWCs had no provision for morning snacks.

Further, ready-to-eat micronutrient fortified food was mainly provided to the beneficiaries in place of hot cooked food. Children in the age group of six months to three years only were to be provided SN in the form of Take Home Ration.

In 20 test-checked AWCs out of 108 AWCs there were instances of providing SN food at the Centres itself, instead of complying with the form of Take Home Ration.

Thus, the revised nutrition norms were not implemented even two years after their introduction.

While accepting the facts, the State Government stated (November 2013) that the steps will be taken for strict implementation of the revised feeding norms.

2.3.7.4 Shortfall in providing Recommended Dietary Allowance (RDA) for micronutrients

The norms for the SN had been prescribed only for energy (calories) and protein intake. In view of the impact of deficiency of micronutrients (calcium, iron, iodine, zinc, vitamin A, riboflavin, ascorbic acid, folic acid and vitamin B-12) on development, immunity and growth of children, the Ministry decided (January 2006) to provide 50 *per cent* of Recommended Dietary Allowance (RDA) through 80 grams of Ready-to-Eat (RTE) energy food/raw food. The guidelines required RTE energy food/instant foods to be fortified with micronutrients with the help of vitamins and minerals premix in required composition as per the norms prescribed. It also mandated the incorporation of green leafy vegetables, seasonal fruits, milk and egg in the feeding and the use of iodised salt or double fortified salt (with iron and iodine).

- (i) It was found that green leafy vegetables, other vegetables, seasonal fruits and eggs were not incorporated in the supplementary feeding of the target group during 2008-13 in the AWCs under 20 ICDS Projects out of 27 ICDS Projects in the State.

- (ii) As per above decision of the Ministry to provide 50 *per cent* of RDA through 80 gm of Ready-to-Eat (RTE) energy food/raw food, it was expected that at least 160 gm energy food/raw food would be distributed to every beneficiary each day. It was, however, noticed that in case of six test-checked ICDS Projects which covered 568 AWCs, the Department distributed SN energy food items in the range between 8.63 gm and 31.56 gm *per* beneficiary every day during 2009-13, as per details given below in the following Table:

Table-2.3.8

Sl. No.	Name of ICDS Project	No. of AWCs	No. of beneficiaries covered during 2009-13	Quantity of SN food items distributed in 4 years (300 days per year)	Quantity of food items distributed to each beneficiary per day
1.	Aizawl Urban	146	87562	9065.00 qtl	8.63 gm
2.	Reiek	74	22533	4282.76 qtl	15.84 gm
3.	W. Phaileng	96	36384	4758.52 qtl	10.85 gm
4.	Zawlnuam	85	15189	2350.78 qtl	12.90 gm
5.	Hnathial	88	22884	8667.50 qtl	31.56 gm
6.	Lungsen	79	28397	5331.87 qtl	15.65 gm
Total		568	212949	34456.43 qtl	--

Source: Departmental records

Thus, the objective of supply of 80 gm RTE food/food to be fortified with micronutrients and also green leafy vegetable *etc.* was not effectively implemented in the State to overcome the deficiencies of micronutrients.

While accepting the facts, the State Government stated (November 2013) that green leafy vegetables, other vegetables, seasonal fruits and eggs will be incorporated in the supplementary feeding of the target group in phased manner in the remaining ICDS Projects. It was also stated that every step would be taken to provide the required quantity of food per beneficiary per day as per the guidelines.

2.3.7.5 Shortfall in Growth monitoring

The scheme prescribes maintenance of growth chart/card for every child at AWCs for assessing their growth using weight-for-age as an indicator. Children below the age of three years of age are weighed once a month and children 3-6 years of age are weighed quarterly. Growth charts are maintained for all children below six years. The growth-charts are required to be checked and analysed by the CDPOs/Health personnel to identify malnourished children for taking remedial measures.

The position of year-wise population of children (6-72 months), including severely malnourished children and number of children actually weighed in the State during 2008-13 is depicted in following Table:

Table-2.3.9

Status as on 31 March	No. of children as per Progress Report (6-72 months)	No. of children actually weighed	Shortfall	Percentage shortfall
2009	144769	53186	91583	63
2010	148616	129278	19338	13
2011	162788	125826	36962	23
2012	156583	130862	25721	16
2013	160862	139472	21390	13

Source: Departmental records

As can be seen from the Table above that there was a significant shortfall in growth monitoring under the scheme as 13 to 63 per cent were not weighed.

The following shortcomings at test-checked AWCs could be the reasons for the above shortfall:

- In 40 AWCs out of 108 test-checked AWCs Growth-charts were not maintained.
- In 68 test-checked AWCs, though the Growth-charts were available they were not maintained properly under attestation of the Supervisors/Child Development Project Officers.
- Adequate training for maintenance of growth chart was not imparted to most of the Anganwadi Workers (AWWs) in all the 108 test-checked AWCs which affected the growth monitoring during 2008-13.

As per data furnished by the Programme Officer, State ICDS Cell, out of existing 1,980 AWCs in the State only 750 AWCs and 200 AWCs were having functional baby scales and functional adult scales respectively as of 31 March 2013.

The shortfall in growth monitoring of children indicated that the system of identification of beneficiaries required to be targeted for interventions to mitigate the incidence of malnourishment among many children was not adequate.

While accepting the facts, the State Government stated (November 2013) that the Department will make all efforts to improve in this area.

2.3.7.6 Nutritional status of children

Under the scheme, children in accordance with their age, weight, status are divided into five categories viz. normal, grade- I, grade-II, grade-III and grade-IV. The children falling under grade-I and grade-II are treated as moderately malnourished whereas children under grade-III and grade-IV are treated as severely malnourished and are required to be provided additional SN, regular health check-up and referral to the health centres.

The year-wise nutritional status of children who were ICDS beneficiaries in the State during 2008-13 is shown in the following Table-2.3.10:

Table-2.3.10

Status as on 31 March	Total No. of children weighed	Normal		Grade-I & II (moderately malnourished)		Grade-III & IV (severely malnourished)	
		Number	Per cent	Number	Per cent	Number	Per cent
2009	53186	25321	47.60	27704	52.10	161	0.30
2010	129278	94124	72.81	34975	27.05	179	0.14
2011	125826	96558	76.74	29021	23.06	247	0.20
2012	130862	100441	76.75	30230	23.10	191	0.15
2013	139472	107057	76.76	32247	23.12	168	0.12

Source: Departmental records

The analysis of the data on nutritional status indicated that the State fared better in respect of the nutritional status of the children, where the percentage of normal children was satisfactory constituting 76.76 per cent of the total weighed children as on 31 March 2013 and the percentage of moderately malnourished children came down to 23.12 per cent as on 31 March 2013 from 52.10 per cent as on March 2009.

However, the fact remains that possibility of any severely malnourished child among the children not weighed as stipulated in the programme, not being targeted so that they could be provided additional SN, health check up and referral to the health centres could not be ruled out.

The State Government in its reply (November 2013) did not offer any comments.

2.3.7.7 Testing the quality of Supplementary food

The scheme prescribed mandatory laboratory check of the food material being used for providing Supplementary Nutrition (SN) in order to ensure that the food material contains the required nutrition components. Test-check of the quality of the Supplementary food was to be done by the Food and Nutrition Board (FNB) through its network of Quality Control Laboratories (QCLs) and Community Food Nutrition Extension Units (CFNEUs) located in the State. Samples for the purpose were to be collected by the field units of FNB during the course of regular inspections of AWCs. The ICDS functionaries were also required to send samples to QCLs.

It was, however, noticed that during 2008-13, the Department did not conduct any mandatory test in the food materials being used for providing Supplementary Nutrition (SN). In the absence of prescribed checks, it could not be verified whether the food items supplied to the beneficiaries conformed to the prescribed standards.

The State Government in its reply (November 2013) stated that the food samples were sent for testing for analysis of their nutrient contents to recognised laboratories viz. Jadavpur University, Kolkata and Shriram Institute for Industrial Research, Delhi, but no supporting documents could be made available to audit in support of their claims.

Audit Objective: Whether the services of pre-school non-formal education were being provided effectively so as to reduce the incidences of school dropout?

2.3.8 Pre-School Education

Pre-School Education (PSE) is one of the crucial components of the ICDS scheme. This aims at development of school readiness and a positive attitude towards school education among children of the age group of 3-6 years through non-formal and joyful play way activities at AWCs. The objective of the PSE is also to strengthen the goal of universalisation of primary education.

2.3.8.1 Coverage of beneficiaries for PSE

The State Government is responsible for providing various services, including PSE envisaged under the scheme. Audit noted that there was persistent shortfall in the coverage of beneficiaries for PSE in the State during 2008-13.

Details of year-wise beneficiaries for PSE in the State during 2008-13 are shown in the following Table:

Table-2.3.11

Year	Total no. of eligible beneficiaries	Actual no. of beneficiaries registered	Shortfall	Percentage shortfall
2008-09	69919	65796	4123	05.90
2009-10	54146	50941	3205	05.92
2010-11	58804	52205	6599	11.22
2011-12	57523	52813	4710	08.19
2012-13	60839	55428	5411	08.90

Source: Departmental records

An analysis of the above Table indicates that the objective of the PSE which is universalisation of primary education by developing readiness and a positive attitude towards school education among children of the age group of 3-6 years through non-formal and joyful play way activities at AWCs, was not completely achieved in the State.

In its reply (November 2013), the State Government stated that the Department will take all out efforts to improve the coverage of beneficiaries for PSE.

2.3.8.2 Non-supply of Pre-school kits

ICDS guidelines (July 2000) stipulated State level procurement of Pre-School Education (PSE) kits and distribution thereof to AWCs on yearly basis. The procurement was decentralised in order to streamline the process and make kits available in time to the AWCs.

The Ministry provided funds at the rate of ₹ 500 *per* operational AWC (enhanced to ₹ 1000 *per* kit from 2009-10) to the State.

Scrutiny of the records of the Director, Social Welfare Department revealed that during the period covered in audit, only in the years 2009-10, 2010-11 and 2012-13, the PSE kits were supplied to all the existing AWCs. During 2008-09 and 2011-12 no PSE kit was supplied to any of the AWCs in the State despite availability of fund.

Thus, during 2008-09 and 2011-12, despite availability of fund for procurement of PSE kits, the Department failed to monitor progress on timely utilisation of funds to ensure adequate supply of these kits to AWCs.

In its reply (November 2013), the State Government stated that the Department will take efforts for the regular distribution of PSE kits in future.

2.3.8.3 Mainstreaming of beneficiaries for formal education

The key objective of imparting PSE to the beneficiaries under ICDS scheme was mainstreaming of the children after completion of non-formal PSE. The Anganwadi Workers (AWWs) were required to ensure that all the children from the AWC joined the formal education after completion of PSE. The Anganwadi Centres (AWCs) were also required to co-ordinate with the local primary school so that the transition of the Anganwadi pre-school children to the primary school was a natural process. The Anganwadi Workers were also required to maintain data/records pertaining to school ready children joining formal school.

Audit noticed that all the 108 test-checked AWCs did not maintain proper data/records of eligible children in AWCs joining formal education during 2008-13, except casual maintenance of some data for the year 2012-13 by some test-checked AWCs. In the absence of these records, mainstreaming of children after completion of non- formal PSE could not be ascertained in audit.

While accepting the facts, the State Government stated (November 2013) that the Department will take efforts to improve maintenance of proper data/records of eligible children in AWCs, joining formal education, by an AWW.

2.3.8.4 Non-maintenance of records

Anganwadi Workers (AWWs) were required to maintain attendance register and other necessary records of all children attending AWCs for PSE.

It was, however, noted that no records relating to PSE beneficiaries were maintained in 60 test-checked AWCs. In all such cases AWWs replied to audit that all old records were destroyed after new registers were provided in April 2013.

In the absence of attendance register and other related records, audit could not ascertain the extent of services provided to the beneficiaries under PSE in those AWCs.

While accepting the facts, the State Government stated (November 2013) that the Department will be more careful in future in maintenance of records.

Audit Objective: Whether deployment and training of manpower under the scheme were adequate for effective delivery of the services?

2.3.9 Manpower and Training

An ICDS project area, coterminous with the community development block in the rural areas and ward/slum with a population of one lakh in urban areas, is the lowest administrative unit for implementation of the scheme. As per the Scheme guidelines, AWCs were to function under ICDS Projects headed by CDPOs. Each CDPO was to supervise, co-ordinate and guide the work of AWCs under the Project. Supervisors, working under CDPO, were responsible for providing continuous on-job guidance to and supervision of AWWs by visiting each AWC at least once a month and organising monthly meeting of AWWs with village level health functionaries.

The delivery of services to the beneficiaries is provided through Anganwadi Centres (AWCs) comprising an Anganwadi Worker (AWW) and Anganwadi Helper (AWH).

2.3.9.1 Training

Training is a very crucial element in the ICDS Scheme, as achievement of the programme's goals largely depends upon the efficiency of frontline functionaries in improving service delivery. Training under ICDS is implemented by National Institute of Public Co-operation and Child Development (NIPCCD) and Middle Level Training Centres (MLTCs) and Anganwadi Training Centres (AWTCs) run by the Non-Government Organisation (NGO)/ State Government spread across States with financial support from the Ministry. The pattern of training of ICDS functionaries is given in the Table below:

Table-2.3.12

Type of training	Trainee	Training provider	Duration (days)
Induction training (on initial engagement/appointment)	CDPO	NIPCCD	7
	Supervisor	MLTC	7
	AWW	AWTC	8
	AWH	AWTC	5
Job/orientation training (once during service period)	CDPO	NIPCCD	32
	Supervisor	MLTC	32
	AWW	AWTC	32
	AWH	AWTC	8
Refresher training (in-service, once in every two years)	CDPO	NIPCCD	7
	Supervisor	MLTC	7
	AWW	AWTC	7
	AWH	AWTC	5

Source: Departmental records

2.3.9.2 Status of Training imparted to functionaries

Under the scheme, State is required to fix its annual training targets for ICDS functionaries.

It was noticed in audit that there was persistent shortfall in achievement against the targets fixed for the training of AWWs and AWHs during 2008-13. The Department, however, did not fix any target for training of Supervisors during 2008-13. The position of targets fixed for training and achievement there against during 2008-13 is depicted in the following Table (year-wise status given in **Appendix-2.3.4**):

Table-2.3.13

Type of training	Functionary	Target	Achieved	Shortfall	Percentage of shortfall
Job/Orientation	Supervisor	Nil	Nil	-	-
	AWW	37	35	2	5
	AWH	22	7	15	68
Refresher	Supervisor	Nil	1	-	-
	AWW	13	7	6	46
	AWH	Nil	Nil	Nil	Nil

Source: Departmental records

In its reply (November 2013) the State Government clarified that there is no Middle Level Training Centre in Mizoram except one AWW Training Centre, hence, for training of Supervisors and above the State is dependent solely on NIPCCD for which it is difficult to meet the training target. Further, as the lone AWWs training centre could not cater to the training needs of the Department. The State Government is planning to open another training centre in Lunglei District to enhance the training capacity.

2.3.9.3 Fixation of Training Targets

Refresher training was to be provided to each ICDS functionary once in two years. Hence, every year at least half of the workforce in position was required to receive refresher training.

It was noted that year-wise targets fixed for refresher training were very low *vis-à-vis* requirements during 2008-13 as given below (year-wise details given in **Appendix-2.3.5**):

Table-2.3.14

Functionary	Requirement for refresher training	Targets	Actual training provided	Targets as percentage of requirement	Actual training as percentage of requirements
CDPO	68	Nil	9	-	13.23
Supervisor	201	Nil	Nil	-	-
AWW	4801	37	35	0.77	0.72
AWH	4801	22	7	0.46	0.15

Source: Departmental records

Thus, under refresher training, targets were disproportionately low with respect to the requirement of such training. Consequently, the shortfall against the requirement of such training was very high.

Non-imparting of training to the ICDS functionaries is bound to have effect on efficiency of routine functionaries in improving service delivery.

While accepting the facts, the Government stated (November 2013) that they will try to improve in this area.

2.3.9.4 Facilities/Benefits extended to AWWs & AWHs

The Government of India extended a number of facilities/benefits to Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) so as to improve their working conditions.

Audit, however, noticed that these benefits were not fully extended to the AWWs and AWHs of 108 test-checked AWCs as spelt out below:

- The disbursement of monthly honorarium to the Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) was not regular. It was disbursed on quarterly and half-yearly basis.
- The Ministry introduced (December 2008) a scheme to provide two sarees/sets of uniform *per annum* at the rate of ₹ 200 *per saree/set* of uniform to all AWWs/AWHs. It was noticed that only in 2011-12 the AWWs/AWHs received a piece of cloth at the rate of two metres each for one set of uniform.
- With a view to appreciate commendable services rendered by AWWs, the ICDS guidelines provide State level annual cash awards along with citation from the year 2000 onwards. Audit noted that no award was distributed during 2012-13, which defeated the very purpose of motivating AWWs.

Thus, the Department did not extend the facilities/benefits to AWWs/AWHs in a timely manner to improve their working conditions as well as motivate them.

The State Government clarified (November 2013) that the Department will improve the disbursement of honorarium on regular basis and in respect of disbursement of annual cash award, it was stated that the cash award for the year 2012-13 was under process.

Audit Objective: Whether health care related services were provided to the beneficiaries under the scheme?

2.3.10 Health care

Immunisation, health check-ups, referral services and treatment of common ailments were the health related services provided under the ICDS scheme. ICDS guidelines stipulate that during health check-ups and growth monitoring, sick or malnourished children in

need of prompt medical attention be referred to Primary Health Centres (PHCs) or their Sub-Centres (SCs). Health check-ups service includes health care of children less than six years of age, ante-natal care of expectant mothers and postnatal care of nursing mothers. The health check-up and medical care are to be rendered by the Auxiliary Nurse Midwives (ANMs) under the guidance of the Medical Officers of the PHCs. In this regard, following observations are made:

- Medical Officer (MO) was required to visit each sub-centre under his supervision at least once a week including the AWCs located at Sub-Centres/village area. Audit noted that no visit was conducted by MO in all 108 test-checked AWCs during 2008-13.
- No record was maintained in all 108 test-checked AWCs in respect of identified malnourished children referred to PHCs/SCs for further check-ups.
- The Government of India provided funds at the rate of ₹ 600 *per* operational AWC per annum to the State for procuring the medicine kits. It was, however, noticed that during 2011-12 no medicine kits were supplied by the Department to any of its 1980 AWCs though sufficient provision of fund was available.

Thus, the health related services to be provided under the Scheme in the State was deficient. Despite availability of fund, the failure of the State Government to procure and supply medicine kits to AWCs exposes the beneficiaries of the scheme to the vulnerabilities of common ailments.

While accepting the deficiencies, the State Government stated (November 2013) that it will take care for improvement of health care system.

Audit Objective: Whether Information, Education and Communication (IEC) was effective and resulted in community mobilisation in the services of ICDS?
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2.3.11 Information, Education and Communication (IEC)

Information, Education and Communication (IEC) is a component of ICDS aimed at sustained behaviour and attitudinal change of society for holistic development of child. The main objective of IEC is to create awareness and build up the image of ICDS, stimulate demand for its services, effect and sustain behavioural and attitudinal changes in child caring, nutrition and health care practices and elicit sustained community participation. The State Government was to prepare annual implementation plan after assessing communication needs for a particular community/region and accordingly formulate IEC strategy.

2.3.11.1 Expenditure on IEC

As per scheme guidelines, an amount of ₹ 25,000 *per* project per annum was provided up to the year 2008-09 for conducting IEC activities, which was revised to ₹ 1,000 *per* AWC per annum from the year 2009-10 onwards.

It was observed in audit that none of the 108 test-checked AWCs under 10 Projects received any fund for conducting IEC activities during 2008-13. The Department also did not prepare any IEC action plan in accordance with financial norms during the period covered under review.

In its reply (November 2013), the State Government did not offer any comments in respect of non-receipt of funds for conducting IEC activities by the test checked AWCs.

Audit Objective: Whether the system of monitoring and evaluation was in place and effective?

2.3.12 Monitoring

The ICDS Scheme envisages an inbuilt system of monitoring through regular reports and returns flowing upwards from AWC to Project Headquarter, District Headquarter, State Headquarter and finally to the Ministry.

Audit noted that the State Headquarter compiled the year-wise data on physical achievement of beneficiaries under Supplementary Nutrition (SN) scheme on the basis of reported year-wise utilisation of fund under the scheme and forwarded the same to the Ministry during 2008-13 which was not in conformity to the procedure prescribed for monitoring the scheme.

2.3.12.1 Role of the Child Development and Project Officer (CDPO)/Supervisor

- (i) As per the scheme guidelines, the CDPOs were required to undertake field visits at the AWCs for at least 18 days in a month with 10 night halts outside the headquarters.

In four test-checked Projects the CDPOs had visited AWCs only 2,072 days against the requirement of visits of 4,320 days during 2008-13. This resulted in a shortfall of 52 *per cent* of field visit by the CDPOs. Further, CDPOs undertook only 75 night halt at AWCs (which was merely three *per cent* of the required stay) against the requirement of 2,400 during 2008-13.

- (ii) The Supervisor in an ICDS project plays a crucial role in monitoring and evaluation of the working of AWCs at grass root level. He/she is required to visit each AWC at least once a month and make at least one night halt every week in a village located at a distance of more than five km from headquarter.

Audit found that 79 Supervisors under four² ICDS Projects visited only 15,703 AWCs against the required visit of 23,496 AWCs during 2008-13, which resulted in a shortfall of 33 per cent.

It was also noticed that visits/night halts conducted by the Supervisors of others six test-checked Projects were highly deficient.

The shortfall in supervision of the AWCs by the CDPOs/Supervisors is bound to deprive the Anganwadi Workers of the guidance required to improve the functioning of AWCs and the quality of service delivered by the AWCs.

In its reply (November 2013), the Government viewed that due to communication problem in the State it was not so easy to achieve the targets as observed in audit, however, the Government stated that they will make their efforts to improve in this area.

2.3.12.2 Role of Anganwadi Workers (AWWs)

As per the scheme guidelines, a household survey of all families was to be conducted by the AWWs especially mothers and children in the age group of zero to six years. All AWWs were required to maintain a survey register which was to be updated monthly.

In 70 test-checked AWCs Survey Register was not found. In absence of Survey Register, whether all the eligible beneficiaries have been covered under the programme could not be ascertained in audit.

While accepting the facts, the State Government stated (November 2013) that the Department will take action to keep all the registers properly from now onwards.

2.3.12.3 Grievance Redressal Committee

As per the Ministry's instruction, a grievance redressal committee was to be set up at district and state levels with representation of the AWWs/AWHs. The committee was to regularly and expeditiously redress grievances and day to day problems faced by the AWWs/AWHs.

Audit, however, noticed that grievance redressal committee was set up neither at district level nor at State level during period from 2008-09 to 2012-13.

While accepting the facts, the State Government stated (November 2013) that the audit comments was noted for future guidance.

² (i) Aizawl Urban, (ii) West Phaileng, (iii) Zawlnuam and (iv) Reiek

2.3.13 Conclusion

While there were some positive areas in the implementation of the ICDS in the State, there were several omissions and serious shortcomings and lapses on the part of the program managers. The State Government did not comply with the need to draw up an Annual as well as Perspective Plan. This deprived the scheme of a well formulated and need based planned roadmap towards enhancement of the infrastructural facility from the AWC level and upwards. Persistent shortfalls in utilisation of funds and parking of funds were a common feature each year. Short-release of State share and non-utilisation of entire central assistance during 2008-13 adversely impacted the coverage of eligible child beneficiaries, pregnant and lactating mothers as well as that of the provision of supplementary nutrition.

The SN programme as a vital component of the child development scheme deserves utmost attention and any shortfall and lacunae in terms of quality and content must be plugged by the State Government. Some serious areas of concern relates to the manner of procurement which flouted the established Government purchase norms resulting in an excess expenditure of ₹ 1.90 crore due to non-acceptance of lowest bids. Besides, the fact that the mandatory food testing to ensure quality content of the procured material were not carried out raises serious concern on whether the required nutritional components delivered to the target beneficiaries from the procured SN items.

There were also instances of disruption of supply of supplementary nutrition to the AWCs. 54 out of 108 test-checked AWCs were functioning in NGO's or private buildings, despite the fact that the GoI released funds for construction of all the existing AWCs in the State. There was absence of basic amenities in some of the centres visited including drinking water facility.

Inconsistencies in reporting physical achievement of beneficiaries and actual expenditure incurred in implementation of the scheme were noticed in the course of this audit.

There was shortfall in coverage, non-availability of Pre-School Education (PSE) kits in the AWCs in the State. Further, mainstreaming of children to formal education after completion of PSE could not be ascertained due to non/improper maintenance of data at the field level.

Lastly, inadequate monitoring of the Scheme by the State Government was a major drawback in scheme implementation. The Department did not possess reliable data on actual physical achievement under the Scheme. Poor supervision of the AWCs by the CDPOs/Supervisors deprived the Anganwadi workers of the guidance required to improve the functioning of AWCs.

2.3.14 Recommendations

- The State Government should prepare Perspective Plan and Annual Plan specifying the planned roadmap for enhancement of infrastructural facilities required for delivery of the services under the scheme.
- Financial management should be strengthened effectively to ensure optimal utilisation of Central assistance and required State Share. Parking of funds in Civil Deposits should be avoided to prevent risks of possible diversion/misappropriation.
- The State Government should ascertain the reasons as to why AWCs have been functioning in NGO's/rented buildings, when the GoI provided cost of construction of all the 1,980 AWCs. The State Government should draw an action plan to ensure that all AWCs are provided with basic amenities, fulfilling the prescribed standards.
- The Department should ensure the correctness of data on physical performance by collecting monthly MPRs from all of its 27 ICDS projects before reporting the same to the Ministry.
- The State Government should take measures to ensure that there are no disruptions in the supplementary feeding support for 300 days in a year. State Government should consider mandatory testing of food items to ensure quality of food served to the beneficiaries.
- All the AWCs should maintain proper data to monitor the actual position of mainstreaming the Pre-School Education beneficiaries in the formal education.
- Targets fixed under State Training Action plan should be analysed with reference to the requirements of training under various categories.
- The State Government should develop a mechanism to monitor the regular field visits of CDPOs and Supervisors.
- The State Government should ensure immunization of pregnant women and infants, to reduce maternal and neonatal mortality among pregnant women as well as to protect children against major preventable causes of child mortality, disability and morbidity.
- The State Government should ensure availability of required equipment and adequate training to AWWs to facilitate monitoring growth standards of beneficiaries. The maintenance of necessary database must be prescribed and ensured by adequate monitoring.

COMPLIANCE AUDIT PARAGRAPHS

SCHOOL EDUCATION DEPARTMENT

2.4 Unauthorised expenditure against pulled back teachers

The District Project Coordinator, SSA, Aizawl incurred an unauthorised expenditure of ₹ 127.32 lakh out of the teacher's salary head against the ten pulled back teachers from the Primary/Upper Primary Schools.

As per Sarva Shiksha Abhiyan (SSA) Manual on Financial Management and Procurement issued (2010) by the Ministry of Human Resource Development, Government of India, Department of Elementary Education and Literacy, there is no provision in the SSA Manual for deployment of teachers in the District Level Project Offices.

Scrutiny (June 2013) of records of the District Project Coordinator (DPC), SSA, Aizawl revealed that the DPC, Aizawl, in an unauthorised manner utilised the services of 11 Primary/Upper Primary school teachers in the office of the DPC, Aizawl in addition to the sanctioned posts for carrying out routine work of ministerial nature. The salaries of these 11 teachers, attached to DPC Office were, however, borne out of teacher's salaries head under SSA.

The details showing the name of teachers, period of attachment in the DPC Office and salaries paid during 2010-13 are shown in the following Table-2.4.1:

Table-2.4.1

Sl. No.	Name of teachers	Date of attachment at DPC, Aizawl	Period of attachment as of March 2013 (in completed months)	Monthly salary (in ₹)	Salary paid during 2010-13 (₹ in lakh)
1.	Siamkima Hnamte	01.04.2003	120	20,000	24.00
2.	Ronald Lalrintluanga Sailo	09.08.2006	79	23,000	18.17
3.	Nancy Zothanmawii	16.07.2007	68	25,000	17.00
4.	T. C. Lalnunsanga	15.01.2008	62	25,000	15.50
5.	Vanlalhruii	06.10.2008	53	20,000	10.60
6.	C. Vanlalhriatrenga	14.01.2010	38	25,000	9.50
7.	Lalnunsangi	26.04.2010	35	25,000	8.75
8.	Laltlinpuia	03.05.2010	34	25,000	8.50
9.	Sylvia Zomuanpuui Colney	25.05.2010	34	25,000	8.50
10.	Lalawmpuia Miller	01.06.2010	34	20,000	6.80
Total					127.32

Source: Departmental records

Deployment of teachers at DPC Office has to be viewed in light of the fact the State has huge number of single teacher schools as evident from the minutes of meeting of the Project Approval Board. As a result, student of the respective Primary/Upper Primary Schools, wherein teachers

were deficit, were deprived of getting formal education due to unauthorised deputation of teachers at DPC Office.

Thus, the DPC, SSA, Aizawl, incurred an unauthorised expenditure of ₹ 127.32 lakh out of teacher's salary head under SSA programme during the period between May 2003 and March 2013.

The State Government admitted (November 2013) the fault and stated that the corrective measures could not be taken at present. It added that since Management Cost allotted under SSA was insufficient to appoint ministerial staff, the present practice was followed. To mitigate the problem, the State Government has assured that substitute teachers in place of all the pulled back staff will be engaged under management cost fund on a temporary basis in future to avoid deprivation of children in getting formal education.

2.5 Diversion of fund

The District Project Coordinator, SSA, Aizawl unauthorisedly diverted an amount of ₹ 52.02 lakh from four interventions for procurement of Free Text Books.

Sarva Shiksha Abhiyan (SSA) Manual on Financial Management and Procurement issued (2010) by the Ministry of Human Resource Development, Government of India, Department of Elementary Education and Literacy provides that fund shall not be diverted or appropriated to meet any expenditure on any item not provided for or contemplated in sanctioned budget estimates. The re-appropriation of fund from one intervention to another intervention is not permissible as per SSA Manual.

Scrutiny (June 2013) of records of the District Project Coordinator (DPC), SSA, Aizawl revealed that during 2011-12, the DPC, Aizawl purchased Free Text Books (FTBs) worth ₹ 123.11 lakh against the available provision of ₹ 71.09 lakh. Thus, out of available provision of ₹ 71.09 lakh, an amount of ₹ 71.09 lakh was disbursed to the suppliers during 2011-12, leaving an outstanding amount of ₹ 52.02 lakh due to the suppliers.

It was, however, noticed that during 2012-13, the DPC, Aizawl, cleared the entire outstanding dues of ₹ 52.02 lakh by unauthorisedly appropriating/diverting fund from the other interventions as shown below:

Table-2.5.1

Sl. No.	Name of intervention	Fund available	Fund utilised for FTBs
		(₹ in lakh)	
1.	Innovative Activity Girl Education	10.49	5.86
2.	Learning Enhancement Programme	19.77	18.91
3.	Special Training	77.00	22.00
4.	IE - CWSN	49.56	5.25
Total		156.82	52.02

Source: Departmental records

Thus, due to diversion of fund, the activities of four interventions were deprived to the extent of ₹ 52.02 lakh during 2012-13.

The State Government stated (November 2013) that in 2011-12 while calculating Upper Primary School students, Primary School students were also included and hence, the excess occurred on procurement of books, which compelled the State to adjust it in the next year so that children should not be deprived of text books. The fact, however, remained that the excess text books purchased on 2011-12 could not be used in subsequent year due to change in syllabus and the expenditure incurred on procurement of excess book has been declared wasteful.