

**CHAPTER-7**

**NUTRITION  
SECTOR**



*This chapter contains audit findings relating to the nutrition sector. These includes non-refund of interest amount accrued on OMBADC Funds; blockage of funds by the Department, without setting up a Project Monitoring Unit at the State level; delay/ non-completion of model Anganwadi Centers (AWCs); non-provision of toilets, kitchens, modular kitchens, electricity and approach roads for the AWCs; non-operation of crèches for children; failure of District Social Welfare Officers (DSWOs) to ensure the availability of the basic facilities in the Rajiv Gandhi Seva Kendras, before procurement of the equipment for Sector Resource Centers; and improper monitoring.*

### 7.1 Introduction

Towards strengthening of Anganwadi Centers (AWCs), services provided under the Integrated Child Development Services (ICDS) Scheme and nutrition interventions, the Board of Directors (BoD) of OMBADC, in its 14<sup>th</sup> meeting (April 2019), approved an amount of ₹1,450.80 crore, to be incurred during a period of three years (July 2019 to July 2022), for implementation of the project “Strengthening of ICDS”, in four<sup>102</sup> districts. Subsequently, the project cost was enhanced by ₹38.41 crore, under the nutrition component including Information, Education and Communication (IEC), in the 16<sup>th</sup> BoD meeting (December 2019). The Programme Implementing Agency (PIA), at the district level, was the District Social Welfare Officer (DSWO), while, at the block level, it was Child Development Project Officer (CDPO). Audit test-checked the records of two blocks under two districts<sup>103</sup>.

### 7.2 Planning

#### 7.2.1 Improper planning

Guidelines for the shelf of project proposals for project preparation, implementation and evaluation, 2018, stipulated that the line departments of the State Government, which were working in sectoral development projects, were to submit the shelf of project proposals to the OMBADC, prepared using the bottom-up approach, for its scrutiny. Further, while preparing Detailed Project Reports (DPRs), a micro plan was to be first prepared at the village level. It was, thereafter, to be converged into the district plan, which, in turn, had to be synchronised with the State level plan.

<sup>102</sup> Jajpur, Keonjhar, Mayurbhan and Sundargarh

<sup>103</sup> Banspal block under Keonjhar and Hemagiri block under Sundargarh

Scrutiny of records of the DSWO, Keonjhar, revealed that, as per the DPR (April 2019), 1,969 model AWCs were to be constructed at a cost of ₹15.00 lakh per unit, with the scope of work including construction of *mamata*<sup>104</sup> room, construction of a boundary wall, painting of AWC's exterior walls, a playground, drinking water facilities, an overhead water tank for toilets, outdoor playing equipment for children and painting of interiors of the AWCs and the kitchen garden.

However, Audit observed that, after approval of the project, the site-wise availability of land for construction, had been analysed and *post-facto* approval for changes in layout, had been taken for 1,969 AWCs. This indicated that, while OMBADC had approved the DPR for construction of the model AWCs, the DPR had not been based on the micro plan, which was required to have been prepared at the Gram Panchayat level. Thus, planning was not based on the bottom-up approach, as mandated in the guidelines of OMBADC.

While accepting the observation, the CEO, OMBADC, stated (June 2023) that the audit observation had been noted for future guidance.

### 7.3 Financial Management

#### 7.3.1 Receipt and Utilisation of funds

During 2019-22, against the total approved project cost of ₹1,489.21 crore, OMBADC had released ₹453.60 crore, to the DSWOs of the four districts, for implementation of activities under the scheme "Strengthening of Integrated Child Development Services", as shown in **Table 7.1**.

**Table No.7.1: Funds released and utilised by the districts during 2019-22 (as of 31 March 2022)**

(₹ in crore)

Sl. No.	District	Funds released	UCs submitted	Unspent balance (3-4)	Interest earned	Interest refunded	Balance interest not refunded (6-7)
1	2	3	4	5	6	7	8
1	Jajpur	21.77	7.12	14.65	0.36	0.0	0.36
2	Keonjhar	122.76	34.94	87.82	5.17	0.0	5.17
3	Mayurbhanj	169.65	103.91	65.74	5.86	2.88	2.98
4	Sundargarh	139.42	62.11	77.31	3.40	2.40	1.00
	<b>Total</b>	<b>453.60</b>	<b>208.08</b>	<b>245.52</b>	<b>14.79</b>	<b>5.28</b>	<b>9.51</b>

(Source: Records of OMBADC)

As can be seen from **Table 7.1**, the Women and Child Development (W&CD) Department, GoO, had submitted Utilisation Certificates (UCs) for ₹208.08 crore only, as of March 2022, which was 45.87 per cent of the total released amount of

<sup>104</sup> Room dedicated to pregnant and lactating women

₹453.60 crore. This indicated the slow pace of implementation of the scheme, as only 45.87 *per cent* of the released amount had been utilised, after a lapse of nearly three years from the approval of the project.

While accepting the observation, the CEO, OMBADC, stated (June 2023) that the slow pace of implementation of the scheme was due to the negative impact of COVID 19 pandemic. However, the fact remains that the slow progress was persisting even post the pandemic period.

### 7.3.2 Non-refund of the interest amount, accrued on OMBADC Funds

As per provision of para 2(b)(v) of the ‘Guidelines for OMBADC projects financing, implementation and monitoring, 2018’, any principal amounts remaining unspent, or interest earned on the funds parked in bank accounts, were to be duly returned to OMBADC, at the end of the financial year, or at the expiry of one year from the date of sanction, whichever was earlier.

As can be seen from **Table 7.1**, during 2019-22, an amount of ₹14.79 crore had been earned as interest from OMBADC funds, by the four DSWOs of Jajpur, Keonjhar, Mayurbhanj and Sundargarh. However, only two<sup>105</sup> DSWOs had refunded ₹5.28 crore to the OMBADC, out of the interest of ₹9.26 crore earned, as of 31 March 2022, resulting in short refund of ₹3.98 crore. The remaining two<sup>106</sup> DSWOs had not returned the interest amount of ₹5.53 crore, in contravention of the above guidelines. The remaining interest amount of ₹9.51 crore had neither been utilised, nor had it been refunded, by the four DSWOs.

Accepting the observation, the CEO, OMBADC, stated (June 2023) that the PIAs had been instructed to adhere to the strictest financial discipline.

### 7.3.3 Blockage of funds with the Department

As per the DPR of the project, a Project Monitoring Unit (PMU), at the State level, was to be established for monitoring the activities taken up under the nutrition sector by the districts and operating in tandem with the PMUs at the district level, to ensure timely completion of the works envisaged, as well as utilisation of the funds already released. For setting up the State PMU, the W&CD Department instructed (June 2020) the Collectors of the four districts to deposit one *per cent* of the funds received for project cost, from the OMBADC, towards administrative costs, in the DDO account of the Department.

Scrutiny of records of the Department revealed that the respective Collectors had deposited ₹2.76 crore in the DDO account, between June and August 2020. However, this amount had remained parked in the DDO current account of the Department, without a PMU being set up at the State level (as of December 2022).

<sup>105</sup> Mayurbhanj and Sundargarh

<sup>106</sup> Keonjhar and Jajpur

In reply, the CEO, OMBADC, stated (June 2023) that: (i) the amount had been deposited in the flexi account of a nationalized bank and (ii) the State PMU and District PMUs had been functional since March 2023. However, the Department failed to establish the SPMU during the planned period of the project implementation, *i.e.*, July 2019 to July 2022, and the project had been implemented without any monitoring at the State Level.

## 7.4 Implementation of the project

OMBADC was releasing the funds to the DSWOs of the four districts and the DSWOs were releasing the same funds to the concerned Child Development Project Officers (CDPOs) and District Rural Development Agency (DRDA)/ Block Development Officers (BDOs) under their jurisdiction, for implementation of the different components of the scheme. The component-wise implementation of the scheme, by the CDPOs, is discussed below.

### 7.4.1 Construction of Model AWCs

In the DPR, it had been proposed (April 2019) that 1,969 model AWCs<sup>107</sup> be constructed in the four districts, at a cost of ₹15.00 lakh per unit. Subsequently, in a review meeting (September 2020), headed by Director, ICDS, it was decided to complete and handover all the AWCs by April 2021. The status of district-wise Model AWCs, as of December 2022, is given in **Table 7.2**.

**Table 7.2: Status of model AWCs in the four districts**

District	Model AWCs targeted for construction	Completed	Work in progress	Not started
Jajpur	08	07	01	0
Keonjhar	681	185	102	394
Mayurbhanj	553	128	154	271
Sundargarh	727	300	114	313
<b>Total</b>	<b>1,969</b>	<b>620</b>	<b>371</b>	<b>978</b>

(Source: Information furnished by OMBADC)

As can be seen from **Table 7.2**, out of the 1,969 sanctioned AWCs, only 620 AWCs (31.48 *per cent*) had been completed, as of December 2022. Scrutiny of records, in the test-checked DSWOs, revealed the following:

- It was observed in DSWO, Keonjhar, that, due to non-availability of required Government land (10 decimals<sup>108</sup> for each AWC), execution of the 394 model AWCs had been delayed. Out of these, suitable sites for 343 AWCs had not been selected. Subsequently, the W&CD Department had directed (November 2022) the district authorities to assess the actual availability of land, make necessary changes in their plans and consider

<sup>107</sup> Mayurbhanj: 553, Keonjhar: 681, Sundargarh: 727 and Jajpur: 08

<sup>108</sup> 10 decimals = 405 square meters

construction in less than 10 decimals, wherever adequate land was not available. This indicated that availability of required Government land had not been assessed by the block level officials, during preparation of the DPR.

- Out of the 1,408 Model AWCs, proposed for construction in the Keonjhar and Sundargarh districts, only 485 AWCs (34 *per cent*) had been allocated to the mining affected blocks, and the remaining 923 AWCs had been allocated to the non-mining blocks of both the districts, violating the purpose and objectives behind usage of OMBADC funds.

CEO, OMBADC, did not respond to these audit points.

#### **7.4.2 Non-provision of toilets, kitchens, modular kitchens and electricity, at AWCs**

Components like construction of toilets, kitchens, additional toilets, modular kitchens and electricity, were provisioned for AWCs, having their own buildings, for a total amount of ₹227.83 crore, in the DPR.

Scrutiny of records of the CEO, OMBADC, revealed the following:

- Against the total target of construction of 3,900 toilets in the four districts, only 1,488 (38.15 *per cent*) had been completed. Further, DSWO, Keonjhar, had not completed the construction of even a single toilet in the AWCs, against the target of 1,211 toilets as of December 2022, with delay of 23 months, although the date of completion was 30 January 2021. The construction of 75 kitchens (18.33 *per cent*) had been completed in the Jajpur and Sundargarh districts, as against the target of 409 kitchens, as of June 2023. Similarly, against the target of 1,110 kitchens for Keonjhar district, not a single kitchen had been completed, as of June 2023.
- In Mayurbhanj District, against the approval of 720 kitchens for 720 AWCs, the DSWO had taken up construction of kitchens in 2,343 AWCs and already completed construction of 1,335 kitchens, as of December 2022. Thus, without prior approval of the OMBADC, 1,623 excess kitchens had been taken up in 1,623 AWCs, with a financial outlay of ₹16.23 crore.
- With regard to provision of 8,171 electricity connections and construction of 8,566 modular kitchens in the AWCs of the districts, only 1,192 and 3,687, respectively, had been completed. The district authorities had achieved only 14 *per cent* and 43 *per cent*, respectively, against the corresponding targets proposed in the DPR.

In reply, the CEO, OMBADC, stated (09 June 2023) that: (i) the W&CD Department had conveyed that, although 720 kitchens had been approved for being taken up under OMBADC, there was a need for more kitchens in the AWCs, in view of the need to protect the health of the children and (ii) steps were being taken to obtain approval for the excess kitchens, from OMBADC.

The reply of the W&CD Department indicates the planning flaws, which had led to unplanned and unapproved expansion of the project.

## 7.5 Joint Physical Inspection

In order to verify the provision of basic facilities, provided to pre-school children in the AWCs, as well as the activities undertaken by the Anganwadi workers (AWWs), Audit conducted Joint Physical Inspection (JPI) of four newly constructed model AWCs and four previously constructed AWCs, under CDPO, Banspal, Keonjhar, in the presence of the CDPO. The JPI showed the following position in this regard:

### Newly constructed model AWCs:

- All the four newly constructed model AWCs were running without basic facilities, such as electricity, drinking water facilities, overhead water tanks for toilets, child friendly furniture, playgrounds, outer play equipment for children, boundary wall, painted exterior walls *etc.*
- Although kitchens were available in all the four inspected AWCs, they were not in use, due to non-availability of LPG.
- There were no approach roads, for three of the newly constructed AWCs, as shown in **Pictures 22**.

### Photograph of one of the newly constructed Anganwadi Centres inspected on 11 January 2023



**Picture 22:** No approach road to the AWC at Mahulapada

### Previously constructed AWCs:

- There was provision for a kitchen, in all the four previously constructed AWCs. However, only three AWCs were using their kitchens for preparing food. The remaining AWC was preparing food outside, by using firewood, due to non-availability of Liquid Petroleum Gas (LPG).
- Only one AWC had been provided with a wash basin for the children, for washing their hands.
- Two AWCs did not have child-friendly furniture for the pre-school children. In the remaining two AWCs, the chairs were not being used by the children and they were being made to sit on the ground, although the chairs were stacked in rooms.
- All the four AWCs did not have basic facilities, such as electricity, toilets with water facilities, drinking water through water filters, playgrounds *etc.*



Accepting the audit observation, the CEO, OMBADC stated (June 2023) that the observations of Audit had been noted and it would be ensured that all the sanctioned activities, in all the AWCs, be completed at the earliest. However, the fact remains that due to absence of requisite amenities, the infrastructure created was not put to its proper use, rendering the expenditure unfruitful.

## 7.6 Creches for children

Crèches are decentralised community-based centres, which provide a safe and secure environment for the overall growth and development of children, support women's work and enable elder siblings to attend school. The DPR had proposed operationalization of 2,482 crèches (20 *per cent* of 12,412 AWCs, in four districts), at a cost of ₹4.75 lakh per crèche.

Scrutiny of records of the DSWO, Keonjhar, revealed that, as per the DPR, 651 crèches were to be operationalised, under OMBADC. Although implementation of the project had been decided upon in July 2019, a Request for Proposal (RFP), for selection of agencies to establish and manage crèches, had been issued (January 2022) with a delay of 30 months. However, the process was put on hold by the W&CD department (March 2022), as preparation of additional guidelines, for management of crèches at the department level, was in progress. Thus, the crèches had not been operationalised, even after a lapse of four years from the implementation (July 2019) of the project.

Accepting the audit observation, the CEO, OMBADC, stated (June 2023) that the implementation of the project component under crèches would be made operational at the earliest.

## 7.7 Sector Resource Centre

In the DPR for the project on Strengthening of Integrated Child Development Services, setting up of Sector Resource Centres (SRCs), endowed with information and educational material on health and nutrition, was envisaged. The objective was that they could assist in sharing of knowledge and skills and also provide requisite support to the front-line workers of AWCs, in the discharge of their duties and responsibilities. As per the proposal, 50 *per cent* of the Sectors<sup>109</sup> under the CDPOs, in four districts, were to be converted into SRCs, in Rajiv Gandhi Seva Kendras (RGSKs) existing at the Gram Panchayat level.

Scrutiny of records of DSWO, Keonjhar, revealed that 60 SRCs were proposed to be set up, for which furniture and equipment had been procured, at a cost of ₹51.01 lakh, and issued to the CDPOs of the district. The concerned BDOs had confirmed the availability of space for the SRCs. However, the BDOs had not handed over the space in the RGSKs to the ICDS Supervisors under the CDPOs, due to which the equipment procured for the purpose had remained idle in the offices of the CDPOs. The CDPOs had also not requested the concerned BDOs to hand over the possession of RGSKs.

<sup>109</sup> A Sector is a group of Anganwadi Centers, headed by a supervisor under the Child Development Project Officer

Accepting the audit observation, the CEO, OMBADC, stated (June 2023) that: (i) the observation of Audit had been noted and (ii) completion of the activities in the RGSs, at the earliest, would be ensured.

## 7.8 Beneficiary Survey

Audit surveyed 15 beneficiaries, in nine AWCs, under CDPO, Banspal, under the Keonjhar district, to assess the impact of steps taken under OMBADC funding, including provision of hygienic kits<sup>110</sup> for AWCs; promotion of complementary feeding<sup>111</sup>; extra protein supplementation<sup>112</sup>; Information, Education and Communication (IEC) activities<sup>113</sup>; and implementation of home visit programmes<sup>114</sup>, for the benefit of the pre-school children in the AWCs and pregnant and lactating mothers residing in the areas of the concerned AWCs.

- IEC activities play an important role in generating awareness in the community. This component, under the OMBADC, had been approved with the provision of wall paintings in the AWC service areas, observation of designated days for events relating to the breast-feeding week, nutrition week, children's day, grandparents' day, sanitation week *etc.*

Out of the 15 beneficiaries surveyed, 11 beneficiaries were not aware of the IEC activities undertaken by the AWCs under the CDPO, Banspal, despite the CDPO having incurred expenditure of ₹26.27 lakh for the component, during July 2019 to March 2022.

- The proposal for home visits by the frontline workers (Anganwadi Worker-AWW<sup>115</sup>, Accredited Social Health Activist-ASHA<sup>116</sup> and Auxiliary Nursing and Midwife-ANM<sup>117</sup>), to the beneficiaries, for counselling on health and nutrition related issues, had been approved under the OMBADC.

Out of the 15 beneficiaries surveyed, front line workers (AWW, ASHA and ANM) had visited only nine beneficiaries.

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<sup>110</sup> In order to ensure good hygiene practices the children attending Anganwadi centres, were to be provided Hygiene kits, with each kit consisting of a bucket, mug, soap, towel, nail cutter, footwear *etc.*

<sup>111</sup> In order to create awareness about complementary feeding (solid food) for children completing 6 months of age, it was planned, in the DPR, to observe Annaprashan Diwas, at the AWCs, every month

<sup>112</sup> In the Supplementary Nutrition Programme under ICDS, children (3-6 years) are provided eggs, 5 times in a week, in addition to Morning Snacks and Hot Cooked Meals

<sup>113</sup> The IEC activities were planned and conducted to create awareness by disseminating various Nutrition, Health and Child development messages to the mothers, care givers, adolescent girls and the community, to bring attitudinal and positive behavioral changes in nutrition and health practices

<sup>114</sup> The frontline workers were to make field visits and focus on issues related to nutrition, health, anemia, malnutrition and undertake nutrition counselling, for mothers and families

<sup>115</sup> The Anganwadi worker is the community based voluntary frontline worker of the ICDS programme

<sup>116</sup> A health activist in the community, who is to create awareness on health and social determinants, to mobilise the community

<sup>117</sup> A village level health worker who is known first contact person between the community and health services

Accepting the audit observation, the CEO, OMBADC, stated (June 2023) that the efficiency and efficacy of the various awareness generation and outreach activities, would be improved.

### **7.9 Monitoring**

As per provision under para 3(ix) of the guidelines for OMBADC project financing, implementation and monitoring, the implementing agency was required to furnish, to OMBADC: (i) a Utilization Certificate (ii) a Statement of Expenditure (SoE), in the prescribed format, duly signed by the Head of the Implementing Agency, pertaining to the funds provided for execution of the project, at the end of each financial year and (iii) the consolidated SoE, at the completion of the project. Further, as per the DPR, there was to be a State Project Monitoring Unit (SPMU) at the Department, for monitoring these activities, for which three professionals were to be engaged, *i.e.*, an Engineer to monitor construction, a Social Development Specialist and a M&E specialist, for three years.

Scrutiny of records at the Women & Child Development Department revealed (January 2023) that no PMU had been constituted at its level. Further, funds amounting to ₹2.76 crore, intended for the PMU, were parked in the current account of the DDO of the W&CD Department.

In the absence of the PMU, the physical and financial achievement of the projects, undertaken under OMBADC funding, could not be ensured at the department level. Further, though the DSWOs had submitted utilisation certificates, along with statements of expenditure, to the OMBADC, through the W&CD Department, component-wise physical and financial achievements had not been maintained at the DSWO level, due to which, the DSWOs had not submitted any Monthly Progress Reports, in the prescribed format.

#### **Recommendation:**

##### **Government may consider:**

- 19. Setting up a project monitoring unit at the State level, for monitoring and supervision of the projects under the nutrition sector.***

