

CHAPTER – IV
RESOURCE MANAGEMENT AND
GOVERNANCE

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Brief Snapshot

This Chapter examines the efficiency in the utilisation of allocated funds and the adequacy of trained personnel for the implementation of the ICDS Scheme. The Chapter also evaluates the effectiveness and operation of existing monitoring and control systems at the State, District and Block levels.

Audit observed that in seven of the 10 selected Districts Programme Offices and 12 of 22 selected blocks, as of March 2023, grants amounting to ₹242.39 crore remained unspent and were lying in the Personal Ledger Accounts of the District Development Officers and the Taluka Development Officers. The WCD Department prepared the budget for the Scheme without considering these unutilised funds.

The WCD Department provided inaccurate Utilisation Certificates (UCs) to the GoI, where all released funds were recorded as expenses, resulting in grants being released without adjusting for actual savings. The Department parked grants worth ₹5.05 crore during 2015-23, which were recorded as expenditure in the UCs provided to the GoI.

The shortage in human resources was also observed. Blocks were understaffed as 56.70 per cent of positions of Child Development Project Officers and 14.35 per cent of positions of Lady Supervisors were vacant. The Department is yet to switch over to the new insurance schemes offering enhanced benefits – Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) and Pradhan Mantri Suraksha Bima Yojana (PMSBY) to Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) of the State despite GoI notification in July 2018.

Shortage in providing Refresher trainings to Lady Supervisors (17.04 per cent), Anganwadi Workers (29.30 per cent) and Anganwadi Helpers (33.96 per cent) were also observed.

4.1 Utilisation of Grant

The GoI and the State Government have been sharing funds for ICDS (General) in the ratio of 60:40 and for the SNP in the ratio of 50:50. The Department could not provide the details of budget allocation, grant received and fund utilisation separately for the Central Government grant and State Government grant in respect of the ICDS (General) grant and ICDS (SNP) grant for the year 2015-16.

4.1.1 Budget allocation, receipt and utilisation

The details under the ICDS Scheme, budget allocations, grants received, and grants utilised during 2015-16 to 2022-23 are as under:

➤ ICDS (General) Grant

During 2015-16, as against the total allocations (GoI and GoG)⁴⁹ of ICDS (General) grant of ₹1,345.14 crore, funds of ₹1,097.18 crore were received and utilised. Details of ICDS (General) grant for the next selected years from 2016-17 to 2022-23 are given in the **Table 4.1** below:

Table: 4.1 Details of funds released and expenditure incurred under ICDS (General)

(₹ in crore)

Year	Budget allocations			Grants received			Funds utilised			(+) Excess/ (-) Savings
	GOI	GOG	Total	GOI	GOG	Total	GOI	GOG	Total	
2016-17	526.24	767.07	1,293.31	358.62	607.10	965.72	358.62	607.10	965.72	0.00
2017-18	680.73	812.92	1,493.65	389.00	670.80	1,059.80	389.00	670.72	1,059.72	-0.08
2018-19	514.89	1,225.42	1,740.31	335.15	920.50	1,255.65	295.41	896.56	1,191.97	-63.68
2019-20	699.71	1,049.26	1,748.97	546.19	828.64	1,374.83	541.82	826.83	1,368.65	-6.18
2020-21	543.75	992.13	1,535.88	451.64	982.61	1,434.25	420.26	968.28	1,388.54	-45.71
2021-22	844.32	927.93	1,772.25	755.71	880.57	1,636.28	743.90	877.34	1,621.24	-15.04
2022-23	327.28	289.92	617.20	290.19	247.81	538.00	290.19	247.81	538.00	0.00
Total	4,136.92	6,064.65	10,201.57	3,126.50	5,138.03	8,264.53	3,039.20	5,094.64	8,133.84	-130.69

(Source: As per the information provided by Director, ICDS)

During 2016-23, there was the short-receipt of Central and State shares by ₹1,010.42 crore⁵⁰ and ₹926.62 crore⁵¹ respectively against the total budget allocations. Further, it can also be seen from the table above that against the total receipt of funds of ₹8,264.53 crore, an expenditure of ₹8133.84 crore was incurred with an overall savings of ₹130.69 crore.

The State Government attributed (October 2024) the reasons for the short receipt of the grant against the allocations to the estimation made for enhanced honorarium to Anganwadi workers and Anganwadi Helpers and for vacant posts which were not approved. It was also stated that reasons for less expenditure against the receipt were discontinuation of SABLA and KSY schemes, among others.

➤ ICDS (SNP) Grant

During 2015-16, as against the total allocations (GoI and GoG) of ICDS (SNP) grant of ₹842.08 crore, funds of ₹796.38 crore were received and utilised.

⁴⁹ The Department could not provide the details of budget allocation, grant received and fund utilisation separately for the Central Government grant and the State Government grant in respect of the ICDS (General) grant and ICDS (SNP) grant for the year 2015-16.

⁵⁰ Allocated ₹4,136.92 crore – Received ₹3,126.50 crore.

⁵¹ Allocated ₹6,064.65 crore – Received ₹5,138.03 crore.

Details of ICDS (SNP) grant for the period from 2016-17 to 2022-23 are given in the **Table 4.2** below:

Table: 4.2 Details of funds released and expenditure incurred under ICDS (SNP)

Year	Budget allocations			Grants received			Funds utilised			(₹ in crore)
	GOI	GOG	Total	GOI	GOG	Total	GOI	GOG	Total	(+)Excess/ (-) Savings
2016-17	419.36	602.18	1,021.54	260.54	370.93	631.47	260.54	370.93	631.47	0.00
2017-18	376.88	592.85	969.73	331.15	419.52	750.67	331.15	419.52	750.67	0.00
2018-19	400.17	592.36	992.53	261.52	375.31	636.83	261.52	375.31	636.83	0.00
2019-20	297.65	430.29	727.94	405.48	565.96	971.44	405.42	565.94	971.36	-0.08
2020-21	392.73	558.24	950.97	610.59	673.33	1,283.92	610.59	672.96	1,283.55	-0.37
2021-22	26.33	26.33	52.66	26.33	26.33	52.66	26.33	26.33	52.66	0.00
2022-23	765.54	779.49	1,545.03	264.79	367.41	632.20	264.79	367.41	632.20	0.00
Total	2,678.66	3,581.74	6,260.40	2,160.40	2,798.79	4,959.19	2,160.34	2,798.40	4,958.74	-0.45

(Source: As per the information provided by Director, ICDS)

During 2016-23, there was the short receipt of Central and State shares by ₹518.26 crore⁵² and ₹782.95 crore⁵³ respectively against the total budget allocations.

The State Government while accepting the audit observation, stated (October 2024) that entire Central Government grant was not received every year.

4.1.2 Preparation of budgets without consideration of unspent funds

As per the Gujarat Budget Manual, provisional expenditure in the budget is to be included in respect of each item on the basis of what is expected to be actually paid or spent under proper sanctions during the year, including arrears of the previous year and should not merely be confined to the liabilities pertaining to the year.

Scrutiny of grants and expenditure details of the selected Districts and Blocks revealed that as of March 2023, grants amounting to ₹165.15 crore⁵⁴ (General Component) remained unspent and were lying in the Personal Ledger Accounts (PLA) of the District Development Officers (DDOs) of seven of the 10 selected District Programme Officers (DPOs) and ₹77.24 crore⁵⁵ remained unspent in the PLAs of the Taluka Development Officers (TDOs) of 12 of the 22 selected Blocks. It was also observed that every year (*i.e.*, from 2015-16 to 2022-23), at the time of preparation of the annual budget by the Director, ICDS, these unutilised funds belonging to previous years were not taken into consideration. Rather, the budget (APIP) for the Scheme was being prepared by the Director, ICDS on the basis of the prescribed financial norms of various Scheme components.

⁵² Allocated ₹2,678.66 crore – Received ₹2,160.40 crore.

⁵³ Allocated ₹3,581.74 crore – Received ₹2,798.79 crore.

⁵⁴ Morbi ₹4.05 crore; Panchmahal ₹9.27 crore; Rajkot (R) ₹1.00 crore; Rajkot (U) ₹7.75 crore; Sabarkantha ₹119.50 crore; Tapi ₹5.59 crore and Valsad ₹17.99 crore.

⁵⁵ Mandal ₹3.27 crore; Viramgam ₹4.01 crore; Ghoghamba-1 & Ghoghamba-2 ₹15.38 crore; Gandhinagar-1 ₹3.08 crore; Nizar ₹9.77 crore; Uchchhal ₹6.71 crore; Dharampur-2 ₹7.79 crore; Pardi-1 ₹6.27 crore; Valsad-3 ₹11.01 crore; Dhoraji ₹6.01 crore; Jasdan ₹3.21 crore and Tankara ₹0.73 crore.

The State Government stated (October 2024) that it had implemented the PFMS⁵⁶ system. It was further stated that saving lying with PLAs of DDOs and TDOs level would be adjusted at the earliest.

4.1.3 Submission of incorrect Utilisation Certificates (UCs) under the Scheme

Audit observed that at the State level, the Department booked all the released funds during a year as expenditure in its Utilisation Certificates (UCs), instead of ascertaining and reporting the actual expenditure incurred by the District and Block level offices.

Further, the Director, ICDS had parked grants amounting to ₹69.73 crore (of Kishori Shakti Yojana, SABLA Scheme, Pre School Education Kits and Construction of Anganwadi Buildings, etc.) during 2015-19 in the accounts of the State Child Development Society⁵⁷. After being pointed out in Audit, the Department refunded (October 2022) unspent grants amounting to ₹11.26 crore to the GoI. However, the Utilisation Certificates (2015-23) issued by the Secretary-cum-Commissioner, WCDD to the GoI booked all the funds released as actual expenditure and reported no unspent balances at the end of any year during the period 2015-23. As of March 2023, unspent grants of ₹5.05 crore remained parked with the Department.

State Government accepted the audit observation and replied (October 2024) that the system of submission of UCs would be streamlined to ensure that proper UCs are furnished to the GoI. However, in 2023-24, additional unspent grants amounting to ₹54.35 crore (related to the National Nutrition Mission and Uniforms) were parked again, raising the total parked funds to ₹59.40 crore.

Recommendation 7: The State Government may ensure submission of Utilisation Certificates in accordance with the terms and conditions of the grant release orders of the GoI, so as to safeguard financial integrity, accountability, and transparency in the allocation and use of public funds.

4.2 Human Resource Management

Efficiency and quality of delivery of services under the ICDS Scheme largely depend on adequate number of trained supervisory cadre, like Child Development Project Officers (CDPO) and Supervisors, as well as grass-root level functionaries, like Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs).

The framework for Convergence of Health and ICDS – Role Delineation for Frontline Workers, 2013 and the ICDS Manual for District level Functionaries, 2017 (MoWCD, GoI) provide for the deployment of a Child Development Project Officer (CDPO) at the Block level, a Lady Supervisor/Mukhya Sevika

⁵⁶ Public Financial Management System (PFMS) is an integrated solution, which provides consolidated and consistent information about the State Government expenditures and receipts across the state.

⁵⁷ The State Child Development Society was established at the State level to carry out the functions of the ICDS Mission (launched 2012). The Society had a separate bank account.

at a sector/cluster of AWCs and an Anganwadi Worker (AWW) and an Anganwadi Helper (AWH) at the AWC level and delineate the roles and responsibilities of these positions.

4.2.1 Shortage of manpower

Scrutiny of the Monthly Progress Reports (MPRs) of the State revealed that a significant number of positions of CDPOs, Lady Supervisors/ Mukhya Sevikas, AWWs and AWHs were vacant during the period 2015-23 as detailed in **Table 4.3** below:

Table 4.3: The status of sanctioned and filled-in positions at various levels in the State as of March 2023

Level	Name of the position	Sanctioned positions	Vacant positions	Shortfall (in percentage)
District	District Programme Officer	49	24	48.98
Block	Child Development Project Officer (CDPO)	448	254	56.70
Sector (Cluster of AWCs)	Lady Supervisor/ Mukhya Sevika	2,244	322	14.35
Anganwadi	Anganwadi Worker (AWW)	53,029	1,484	2.80
	Anganwadi Helper (AWH)	51,229	3,448	6.73

(Source: As per the data furnished by the WCD Department)

Similarly, the MPRs of the 10 selected DPOs and 22 selected blocks of the eight selected Districts revealed substantial shortage of manpower at various positions as shown in the **Table 4.4** below:

Table 4.4: Status of sanctioned and filled-in positions at various levels in the selected 10 DPOs and 22 blocks as of March 2023

Name of the position	In 10 selected DPOs of the eight selected districts			In 22 selected blocks of the eight selected Districts		
	Sanctioned positions	Vacant positions	Shortfall (in percentage)	Sanctioned positions	Vacant positions	Shortfall (in percentage)
Child Development Project Officer (CDPO)	113	50	44.25	27	11	40.74
Lady Supervisor/ Mukhya Sevika	592	91	15.37	132	18	13.64
Anganwadi Worker (AWW)	14,045	407	2.90	3,261	119	3.65
Anganwadi Helper (AWH)	13,514	950	7.03	3,159	227	7.19

(Source: As per the data furnished by the Department)

Shortfall in the deployment of CDPOs, as shown in **Table 4.3** above, was 57 per cent at the State level. In 10 selected DPOs (**Table 4.4**), 50 of 113 sanctioned positions of CDPOs were vacant while in 22 selected Blocks, 11 of the 27 sanctioned positions were vacant (March 2023). As CDPOs have been entrusted with overall performance of the ICDS Scheme at the Block level (as mentioned in ICDS Manual for District Level Functionaries, 2017), the shortfall in their deployment *vis-à-vis* the sanctioned positions affects the execution of these tasks and impedes the overall implementation of the ICDS Scheme.

Similarly, the shortfall in the deployment of Lady Supervisors/ Mukhya Sevikas – 322 vacant positions at the State level, 91 positions in the 10 selected DPOs and 18 positions in the 22 selected Blocks (March 2023) – signifies the absence of a sector (cluster of AWCs) level implementing and review authority, which is instrumental in guiding and facilitating the functioning of AWCs in its jurisdiction. Lady Supervisors have been entrusted with the task of ensuring the convergence between the ICDS and Health functionaries at cluster level and organising the fixed monthly Village Health and Nutrition Day (VHND) in AWCs.

Further, inadequate deployment of AWWs and AWHs, frontline workers delivering ICDS services at the AWC level, adversely impacts their functioning, as all activities to be carried out in an AWC fall under the ambit of their responsibilities. As of March 2023, 1,484 positions of AWWs were vacant at the State level, 407 positions in the selected DPOs and 119 positions in the 22 the selected Blocks. Vacant positions of AWHs were 3,448, 950 and 227 in the State, selected DPOs and selected Blocks respectively.

The State Government accepted the audit observation and stated (October 2024) that the shortage was due to non-fulfillment of eligibility criterion by promotee candidates and steps were being taken to fill the vacancies. Deployment of manpower should be expedited as the under-deployment of the critical manpower may adversely impact the implementation of the ICDS Scheme in the State.

Recommendation 8: The State Government may conduct a comprehensive assessment of the required manpower based on the workload, population and specific needs of each region. This assessment will help in identification of the critical areas where additional manpower is needed to enhance the overall delivery of the ICDS Services.

4.2.2 Implementation of Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) and Pradhan Mantri Suraksha Bima Yojana (PMSBY)

In order to provide life insurance protection to the AWWs/AWHs in the age group of (18y-59y), a group insurance scheme Anganwadi Karyakartri Bima Yojana (AKBY) was implemented by the MoWCD, GoI with effect from 1st April 2007. The AKBY Scheme benefits included claim eligibilities in case of natural death (₹30,000) and accidental death/permanent disability (₹75,000). A yearly premium of ₹280 was to be paid under the Scheme, the cost of which was to be borne by the GoI, Social Security Fund and scheme subscribers (waived by the Life Insurance Corporation (LIC) of India). The members (AWWs/AWHs) subscribed to the Scheme were not to pay any premium.

The MoWCD, GoI vide a notification (July 2018) notified that AWWs and AWHs under the ICDS Scheme would be covered under two new insurance schemes with enhanced benefits – the Pradhan Mantri Jeevan Jyoti Bima Yojana

(PMJJBY) for life cover and Pradhan Mantri Suraksha Bima Yojana (PMSBY) for accidental cover. The AWWs and AWHs (18y-50y) were to get enhanced life cover under the PMJJBY and enhanced accidental cover under the PMSBY, while AWWs and AWHs (51y-59y) were continued to be covered under the AKBY for life cover and would get enhanced accidental cover under the PMSBY.

Table 4.5 below exhibits the eligibility, premium and insurance cover for the three insurance schemes:

Table 4.5: Eligibility criterion, premium and insurance cover for the three insurance schemes envisaged for AWWs and AWHs

Name and type of the scheme	Launch of the Scheme	Introduction of the Scheme in the WCD	Premium to be paid (figures in ₹)	Eligible age groups of beneficiaries	(figures in ₹)	
					Insurance cover under the Scheme	
					Natural death	Accidental death
AKBY (Life and accidental cover)	April 2007	April 2011	280 per annum	51-59 years	30,000	75,000
PMJJBY (Life cover only)	May 2015	July 2018	330 per annum	18-50 years	2,00,000	
PMSBY (Accidental cover only)	May 2015	July 2018	12 per annum	18-59 years	-	2,00,000

(Source: Guidelines of the insurance schemes and the GoI notification)

The entire expenditure on the premium of the PMJJBY and the PMSBY was to be borne by the MoWCD, GoI and the LIC of India. The AWWs/AWHs were not required to make any payment towards the premium for the PMJJBY and the PMSBY.

Audit observed that the WCD Department did not switch over the AWWs and AWHs to the PMJJBY and PMSBY Schemes with enhanced benefits as of March 2023, and the AWWs and AWHs continued to be covered under the older AKBY Scheme with lesser benefits.

Consequently, the insurance claims filed for the 330⁵⁸ AAWs/AWHs, who passed away in the 2019-21 period, were processed according to the older AKBY Scheme, entailing compensation amounts of ₹30,000 for natural death and ₹75,000 for accidental death. These claims were not processed under the PMJJBY/PMSBY schemes, which offered upgraded benefits of ₹2,00,000 for both natural and accidental deaths. This oversight resulted in these individuals missing out on the opportunity to avail themselves of the increased benefits.

The State Government assured (October 2024) to implement the PMJJBY and PMSBY Schemes for enhanced insurance benefits for AWWs and AWHs.

4.2.3 Training of ICDS functionaries

Training is the most crucial element in the ICDS Scheme as the achievement of the programme goals largely depends upon the efficiency of the frontline functionaries in improving the service delivery. Training under the ICDS is

⁵⁸ 129 in 2019-20 and 201 in 2020-21.

implemented by the National Institute of Public Co-operation and Child Development (NIPCCD), Middle Level Training Centres (MLTCs) and Anganwadi Training Centres (AWTCs) run by Non-Governmental Organisations (NGOs)/State Government, spread across the State with financial support from the GoI.

4.2.3.1 Shortfall in providing training to targeted ICDS Functionaries

Scrutiny of the data of trainings availed by ICDS functionaries revealed that job or orientation training programmes for the CDPOs were targeted and carried out only during 2021-23, while no refresher trainings were targeted and planned for CDPOs during the entire period of audit 2015-2023. **Table 4.6** below details the shortfall in conducting the targeted number of training programmes during 2015-23.

Table 4.6: Target and achievement in training programmes for the ICDS functionaries

Year	Functionaries	Job Training ⁵⁹ /Orientation Training ⁶⁰				Refresher Training ⁶¹			
		Target	Achieved	Shortfall	Shortfall (In percentage)	Target	Achieved	Shortfall	Shortfall (In percentage)
2015-23	CDPOs	198	69	129	65.15	No trainings were targeted and carried out			
	Supervisors	600	463	137	22.83	1,925	1,597	328	17.04
	AWWs	13,480	10,229	3,251	24.12	54,315	38,398	15,917	29.30
	AWHs	21,250	17,973	3,277	15.42	47,151	31,138	16,013	33.96

(Source: Training data provided by the Department)

Further, in the 99 selected AWCs, there were 99 sanctioned positions of AWWs and AWHs each. Of these sanctioned positions, 99 AWWs and 97 AWHs were deployed. During the joint physical visits of these selected AWCs, Audit observed that as of March 2023⁶², 16 (16 *per cent*) of the 99 AWWs and 11 (11 *per cent*) of the 97 AWHs were not imparted Refresher trainings. No refresher training was organised for AWWs (2020-2022) and AWHs (2020-23). Similarly, Job/Orientation trainings were also not imparted to AWWs and AWHs between 2020-21 and 2022-23.

Inadequate trainings of grass-root level functionaries (Supervisor, AWWs and AWHs) affect the service delivery under the Scheme.

The State Government accepted the audit observation and assured (October 2024) to conduct various trainings by the Department, as prescribed in the scheme.

⁵⁹ A five-week training imparted once during service period to Supervisors and AWWs.

⁶⁰ A five-week training imparted once during service period to AWHs.

⁶¹ A seven-day training imparted every two years of service to Supervisors, AWWs and AWHs.

⁶² No training programmes were organised in the State in 2020-21 as the GoI did not accord approval for organising training programmes after March 2020.

4.3 Governance and Management

The guidelines issued (March 2011) by MoWCD, GoI for the constitution of Monitoring and Review Committees (MRC) at different levels to emphasise putting in place a multi-tier monitoring and review mechanism by way of establishing monitoring and review committees at the State (SLMRC), District (DLMRC), Block (BLMRC) and AWC (ALMRC) levels.

4.3.1 Non-formation of District and Block Level Monitoring and Review Committees at all the places and their inadequate functioning

As per the information furnished by the WCD Department, the SLMRC was constituted in the State and conducted its meetings at regular intervals till the COVID-19 pandemic struck in March 2020. However, the Department did not furnish the records relating to the formation of the SLMRC and the minutes of the meetings conducted to Audit.

Further, scrutiny of the records of the selected Districts revealed that DLMRCs had not been formed in one⁶³ of the ten selected DPOs, while no data as regards DLMRC was furnished by three⁶⁴ DPOs. Out of the remaining six Districts, where the Committees had been formed, merely 44.27 *per cent* of the required number of meetings were conducted during the period 2015-23, as shown in **Table 4.7** below:

Table 4.7: Number of meetings held by the DLMRC in six of the 10 selected DPOs

Name of the test-checked DPOs	Number of meetings required to be held during 2015-23	Number of meetings held									Percentage of meetings held
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total	
Gandhinagar	32	00	00	00	01	02	02	04	04	13	40.63
Morbi	32	02	00	01	04	04	00	03	03	17	53.13
Rajkot (R)	32	02	02	02	03	03	00	01	00	13	40.63
Rajkot (U)	32	00	00	00	00	00	01	04	04	09	28.13
Sabarkantha	32	00	00	00	04	04	01	04	04	17	53.13
Tapi	32	00	00	00	03	03	02	04	04	16	50.00
Total	192	04	02	03	15	16	06	20	19	85	44.27

(Source: As per the information furnished by the Department)

Similarly, of the 22 selected Blocks, the BLMRCs were formed in 16 Blocks and were not formed in three⁶⁵ Blocks, while four⁶⁶ Blocks did not furnish the data as regards to the BLMRC.

The State Government stated (October 2024) that instructions would be passed on to Districts and Blocks for formation of DLMRCs and BLMRCs and

⁶³ DPO, Ahmedabad (Urban).

⁶⁴ DPO, Ahmedabad (Rural), DPO, Panchmahals and DPO, Valsad.

⁶⁵ CDPOs of Ahmedabad (U-2), Ahmedabad (U-8) and Godhra.

⁶⁶ Gandhinagar-1, Nizar, Rajkot (U-2) and Uchchhal.

subsequent conducting of their meetings. However, no information in respect of SLMRC had been furnished (March 2023).

4.3.2 Inadequate inspections of the AWCs by the District and Block level authorities

The Director, ICDS vide a Circular (September 2018) fixed the target for carrying out inspection/visit by District Programme Officers (DPOs), Child Development Project Officers (CDPOs) and Supervisors (Mukhya Sevikas) as detailed in **Table 4.8** below:

Table 4.8: Targets fixed and the inspections of the Blocks and AWCs carried out by the field level officials in the State during 2015-21⁶⁷

S.I. No.	Category of official(s)	Number of visits required during 2015-21	Number of visits carried out during 2015-21	Shortfall in the inspections carried-out (In per cent)
		In the Blocks and AWCs	In the Blocks and AWCs	
1.	District Programme Officers (DPOs) (All Blocks per quarter; three AWCs of each inspected Block)	35,136	18,295	48
2.	The Child Development Project Officers (CDPOs) (All Sectors per two months; five AWCs of the each inspected Sector)	In the Sectors and AWCs	In the Sectors and AWCs	
		4,78,980	3,31,184	31
3.	Supervisors (Mukhya Sevika) (15 AWCs per month)	In the AWCs	In the AWCs	
		23,94,900	20,63,671	14

(Source: As per the information furnished by the WCD Department)

As the data above indicate the average number of inspections by DPOs was 52 *per cent*, whereas inspections by CDPOs were around two-thirds of the norms.

Similarly, average shortfall in the inspections by the field level functionaries of the 10 selected DPOs and 22 selected Blocks was 40.46 *per cent* and 27 *per cent* respectively during 2015-21.

Further, joint physical visits of the 99 selected AWCs of eight Districts revealed several lapses in the maintenance of records, namely, frequent erasing of the entries made in the beneficiary survey registers, non-updation of survey registers, unattested corrections/overwriting, entries made in pencil and incomplete entries in the stock distribution register, improper plotting of growth charts and their non-authentication by Medical Officer, *etc.*, indicating the existence of poor internal control mechanism in the AWCs due to inadequate inspections by the State, District and Block level officials.

⁶⁷ The information with respect to inspections carried out by the DPOs and CDPOs during 2021-22 and 2022-23 was not furnished by the Department in response to the Audit query.

The State Government accepted the audit observation and stated (October 2024) that officials would be asked to conduct inspections/visits as prescribed and send the inspection reports to State headquarters for further follow-up.

Recommendation 9: The State Government needs to strengthen its inspection and monitoring mechanisms to enable timely interventions and elevate the quality and effectiveness of the services rendered under the ICDS Scheme.



Rajkot
The 14 February 2025

(ANUBHAV KUMAR SINGH)
Accountant General (Audit-I), Gujarat

Countersigned



New Delhi
The 20 February 2025

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

