
Chapter IV
Compliance Audit on
‘Sampoorna Poshana’ Scheme

Women, Children, Disabled and Senior Citizens Department

Compliance Audit on 'Sampoorna Poshana' Scheme

Summary

Audit was conducted in the offices of Directorate of Women Development and Child Welfare (WD&CW), four District Women and Child Welfare and Empowerment Offices (DW&CW&EOs), 16 Child Development Project Offices (CDPOs) and 32 Anganwadi Centres (AWCs) from June 2022 to January 2023 covering the period 2019-20 to 2022-23. Audit observations on the implementation of Sampoorna Poshana Scheme are:

- *Shortfalls in the functioning of Supply Chain Management (SCM) portal such as indents for food items generated without considering available balances, non-availability of information regarding nutrition kits provided to beneficiaries and portal data not tallying with records of the Anganwadi Centres (AWCs), indents of balamrutham, milk, rice, dal and oil placed by the department to the respective supplier did not match with the indents placed in the SCM portal.*
- *Indents of eggs and nutrition kits by the Department were made without considering available stock and requirement of AWCs.*
- *Due to delays in supply and short supply of food items, distribution to beneficiaries was hampered in test checked AWCs.*
- *Infrastructure in test checked AWCs lacked basic amenities such as proper buildings, toilets and drinking water facilities, which exposed beneficiaries to unhygienic conditions.*
- *Non-constitution of monitoring and review committee resulted in lack of supervision in implementation of the scheme. Grievances of beneficiaries could not be addressed due to non-constitution of grievance redressal committee.*

4.1 Introduction

The Department of Women and Child Welfare implements various schemes and activities like Integrated Child Development Services (ICDS), Integrated Child Protection Scheme (ICPS), Rajiv Gandhi National Crèche Scheme for Children of Working mothers, One Stop Centres, etc. ICDS Scheme is a Centrally Sponsored Scheme (CSS) launched in the State in October 1975. Supplementary Nutrition is one of the packages under ICDS. The objective of this package is to ensure access for supplementary nutrition to all Pregnant women, Lactating mothers, children aged six to 72 months through Anganwadi Centres (AWC) and to achieve the reduction in malnutrition and anaemia levels among children and Pregnant women and Lactating mothers. Gorumuddalu (September 2014)⁶⁹, Amrutha

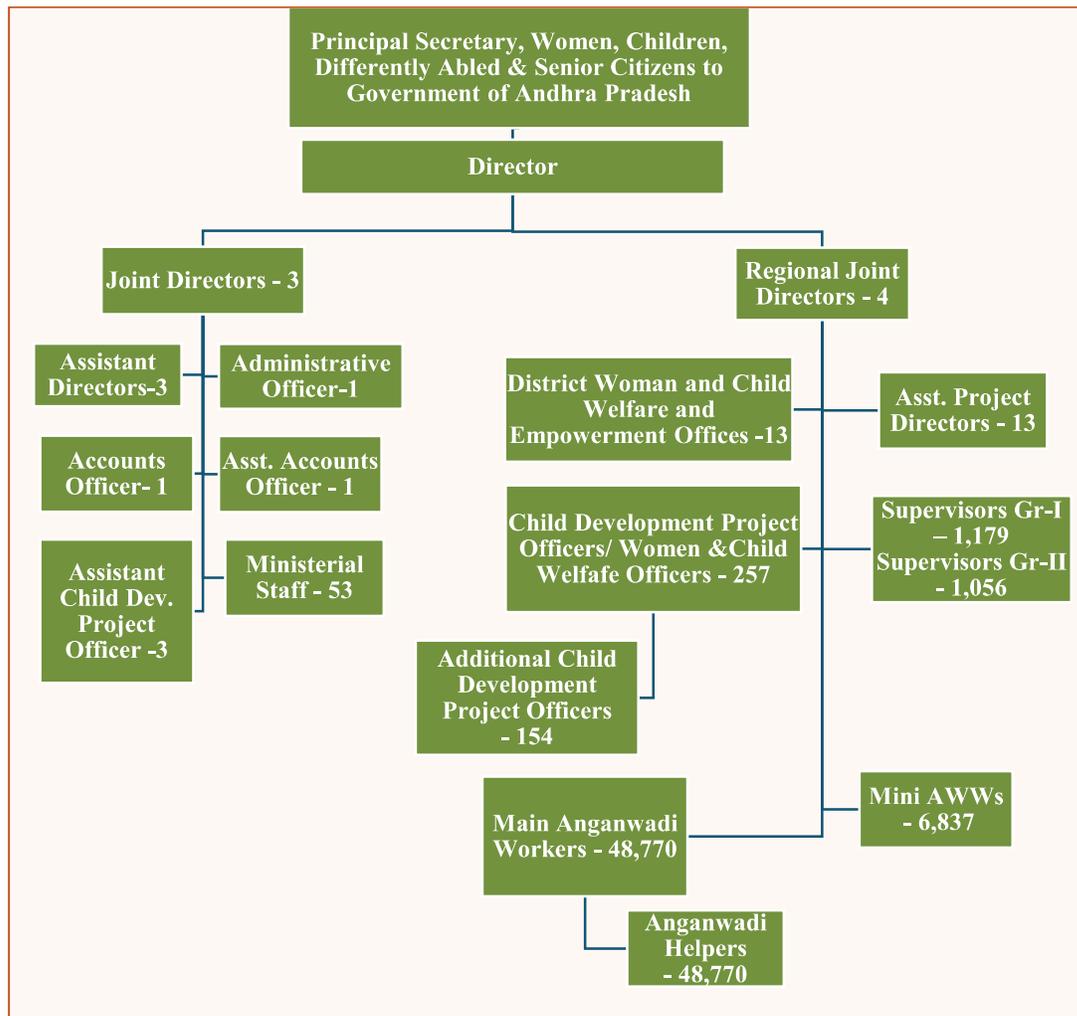
⁶⁹ special care and supervising feeding for children up to five years categorised under Severely Underweight (SUW)/Severe Acute Malnutrition (SAM)/Moderate Acute Malnutrition (MAM)

Hastham⁷⁰ (May 2017), and Balasanjeevini schemes⁷¹ (October 2018) were implemented up to 2019-20 in Andhra Pradesh. All these schemes have been amalgamated into Sampoorna Poshana Scheme with effect from March 2020 in Scheduled and Tribal Sub Plan mandals and from June 2020 for the remaining areas of the State.

4.1.1 Organogram

Department of Women Development and Child Welfare involved the following officials for implementation of Sampoorna Poshana Scheme under ICDS Scheme as shown in **Chart 4.1:**

Chart 4.1: Organogram



⁷⁰ with an objective of providing 'One full meal' for Pregnant and Lactating women to improve health and nutrition status of women and children in the State

⁷¹ Special Nutrition Programme for Pregnant women and Lactating mother, children below six years to Scheduled Caste (SC) under SC Sub Plan and Scheduled Tribe (ST) under ST Sub Plan and also other categories to improve the nutrition status

4.1.2 Implementation Process

Identification and Registration of Beneficiaries

All eligible children and women in the service area of Anganwadi Centres (AWCs) are enrolled through survey by the Anganwadi Workers (AWWs). The beneficiaries are registered through Common Application Software (CAS) developed for this purpose.

4.1.3 Indenting Mechanism

The Department of Women Development and Child Welfare, Government of Andhra Pradesh maintains e-Sadhana portal for indenting six food items - milk, eggs, balamrutham, rice, dal and oil. The beneficiary's registration is done monthly by the Anganwadi Workers (AWWs) through YSR Sampoorna Poshana App pre-installed in their mobiles. As per the registration data, one month's requirement of rice, dal, oil, milk and balamrutham are indented by Director of Women and Child Welfare Department (HOD) and in respect of eggs and nutrition kits, indenting was done at district level by District Women and Child Welfare and Empowerment Officer.

4.1.4 Procurement, Supply and Distribution of Food items

The procurement process of the food items is as detailed below:

- a) Rice, dal and oil are procured from Andhra Pradesh State Civil Supplies Corporation Limited (APSCSC Ltd.) and supplied to the Anganwadi Centres through Fair Price shops (FP shop) using e-POS (Electronic Point of Sale) application.
- b) Milk is procured from Andhra Pradesh Dairy Development Co-operative Federation (APDDCF) Limited and supplied at doorsteps of Anganwadi Centres (AWC).
- c) Balamrutham is procured from Telangana State Nutrition Council (TSNC) and supplied to ICDS project godowns of the Child Development Project Officer (CDPO) from where it is distributed to Anganwadi Centres through local transport.
- d) Eggs and nutrition kits are procured by concerned District Women and Child Welfare and Empowerment Officer at district level through District Purchase Committee (DPC) headed by Joint Collector and stocks are supplied at doorstep of Anganwadi Centre.
- e) Vegetables, Condiments, Firewood (Fuel)/Cooking Gas are procured by Anganwadi Workers from local vendors/ Gas Agency.

4.1.5 Coverage of the scheme and Financial Resources

Integrated Child Development Services scheme 'Sampoorna Poshana' has covered (as on March 2022) 28.86 lakh beneficiaries (Pregnant women, Lactating mothers, and children) in 55,607 Anganwadi Centres (AWCs) under 257 ICDS Projects in the State. The following food models are planned for the total nourishment of the beneficiaries under the scheme:

- One hot cooked meal per day and nutrition kit⁷² per month are provided to each Pregnant women and Lactating mother at AWC,
- One hot cooked meal per day is provided per Child in the age group of 36 to 72 months at AWCs and
- Balamrutham⁷³, eggs and milk are provided to children age group of six to 36 months as Take-Home Ration (THR) as per the entitlements.

As per ICDS guidelines, the sharing pattern of expenditure with Government of India (GoI) for Supplementary Nutrition Programme⁷⁴ (SNP) for Andhra Pradesh is 50:50, which is being implemented as Sampoorna Poshana. Food models and estimated cost of YSR Sampoorna Poshana Plus and YSR Sampoorna Poshana Scheme are detailed in **Appendix 4.1** and **Appendix 4.2**.

The details of funds received from Central and State Government for implementation of Sampoorna Poshana Scheme during the period 2019-20 to 2021-22 is given in **Table 4.1** and **Table 4.2**.

Table 4.1: Details of funds received from Central and State Government

(₹ in crore)

Year	CSS fund Allocation	GoI Releases (CSS)	Funds released by GoAP towards CSS*	Funds released by GoAP towards MSS*	Total Funds released (CSS+MSS)	Expenditure incurred by the Department
2019-20	369.89	327.26	306.99	332.96	639.95	579.77
2020-21	459.35	371.36	429.87	436.55	866.42	905.37
2021-22	492.37	382.68	463.02	358.69	821.71	867.06

Source: Grant Audit Register of the respective year and information provided by Women Development and Child Welfare Department- GoI releases Details are shown in **Appendix 4.3**

*CSS: Central Sponsored Scheme; MSS: Matching State Share

Government stated (February 2024) that Personal Deposit (PD) Account was not operated in 2019-20, and Green Channel PD account⁷⁵ was operated from March 2020, and funds were transferred from Treasury to GCPD account. Single Nodal Account (SNA) was started from October 2021 and the balances in the GCPD account were transferred to SNA.

Government further stated that State Development Scheme (SDS) funds were utilised based on Comprehensive Budget Release Orders (CBROs) issued by the State Government and payments to the vendors were made directly based on the bills raised by the Department in CFMS (Comprehensive Financial Management System). Hence there are no opening and closing balances towards these releases.

This indicates that bills were paid based on the budget allocations in CFMS irrespective of the releases made by the Government of India. Thus, it is evident that release of grants were not reconciled with corresponding releases made by the State Government to the Department.

⁷² Nutrition Kit (Sampoorna Poshana Plus: Multigrain Atta, Groundnut Chikki, Ragi/Bajra/Jowar Flour, Jaggery, Dry Dates in 77 TSP Mandals; Sampoorna Poshana: Ragi Flour, Jaggery, Groundnut Chikki, Dry Dates, Bajra/Jowar Flour, Rice Flakes in remaining mandals)

⁷³ Balamrutham (2.5 kg packet) containing Sugar-500 gms, Oil-250 gms, Milk Powder-250 gms, Roasted Wheat-1,375 gms and Bengal Gram-125 gms

⁷⁴ from the financial year 2009-10

⁷⁵ G.O.Ms.No.20, dated 19/03/2020 of Finance (Cash and Debt Management) Department - a Green Channel PD Account for every Central Assisted State Plan (CASP) Scheme

4.1.5.1 Utilisation of State Development Scheme funds

State Development Scheme funds were utilised towards Sampoorna Poshana scheme. The releases made through CBROs, and expenditure incurred through treasury (CFMS) is indicated in **Table 4.2**.

Table 4.2: Details of State Development Scheme funds

(₹ in crore)					
Year	Opening Balance	Fund Allocation	CBRO release	Expenditure Incurred	Closing Balance
2019-2020	Nil	227.91	377.92	377.92	Nil
2020-2021	Nil	698.00	654.50	308.78	Nil
2021-2022	Nil	1,103.38	750.38	752.68	Nil

Source: Grant Audit Register of the respective year and information provided by Women Development and Child Welfare Department

It is seen from the above that the expenditure incurred in 2020-21 was ₹308.78 crore, whereas the expenditure incurred in 2021-22 was ₹752.38 crore, which is 143 per cent more than that of expenditure incurred in the previous year. Department replied that food models were superseded by Sampoorna Poshana plus Scheme in 77 Scheduled and Tribal sub-plan mandals and Sampoorna Poshana Scheme in the remaining mandals.

4.1.6 Audit Scope and Methodology

The Compliance Audit was conducted to examine implementation of Amrutha Hastham, Gorumuddalu and Balasanjeevini (Supplementary Nutrition Programme -SNP) during the year 2019-20 and Sampoorna Poshana Scheme during the years 2020-21 to 2021-22.

Audit methodology included scrutiny of records at Office of the Principal Secretary, Women, Children, Differently Abled and Senior Citizens to Government of Andhra Pradesh, Directorate of Women Development and Child Welfare (WD&CW), select District Women and Child Welfare and Empowerment Offices (DW&CW&EOs), Child Development Project Offices (CDPOs) and Anganwadi Centres (AWCs) for examining the implementation of the scheme. The data from the web portal/e-Sadhana used by the Department was analysed for insights wherever available.

Entry conference was held on 13 June 2022 wherein the Audit Objectives, Scope & Methodology of audit were explained. The draft Audit Report was sent (18 July 2023) to the Principal Secretary to the Government, Women, Children, Differently Abled and Senior Citizens Department, requesting views on the audit observations. The Exit conference was held with the Department on 26 February 2024. Replies from the Government were received (27 February 2024) and the same have been suitably incorporated in the report.

4.1.7 Audit Objectives

This audit was conducted to check whether

- all the stakeholders complied with the prevalent guidelines to ensure the timelines and quality of food and nutrition kits, and
- all the eligible beneficiaries are covered in the scheme and they are receiving supplementary nutrition as per the entitlements.

4.1.8 Audit sample

1. Selection of Districts: Four⁷⁶ out of erstwhile/combined thirteen districts were selected through risk analysis based on the Growth Monitoring Report⁷⁷ for YSR Sampoorna Poshana.
 - a. Two districts from five districts having tribal projects: (i) Visakhapatnam (ii) Vizianagaram
 - b. Two districts from remaining eight districts having only general projects: (i) Kadapa (ii) Prakasam
2. Selection of ICDS Projects: A total of 16 ICDS projects were selected in the following manner:
 - a. Six projects were selected in two districts under Tribal Set (Visakhapatnam-5 and Vizianagaram-1)
 - b. Ten projects were selected in four districts under General Set (Kadapa-4; Prakasam-4; Visakhapatnam-1; and Vizianagaram-1)
3. Selection of AWCs: 32 AWCs, *i.e.* two AWCs from each project were selected. (Details of sampled units are shown in **Appendix 4.4**).

For detailed verification of indenting, supply and distribution of food items, records of six sampled months *viz.*, April 2019, December 2019, June 2020, February 2021, August 2021 and November 2021 in three years (two months from each year) were scrutinised at select AWCs to ascertain whether proper indenting, supply and utilisation/ distribution of food items to the beneficiaries were carried out.

In addition to this, survey of 384 beneficiaries *i.e.* Pregnant women/Lactating mother/parents of the children was conducted in test checked 32 Anganwadi Centres to ascertain whether the beneficiaries knew the first-hand information about the scheme, their entitlement and quality standards of food and nutrition kits of the scheme. However, the beneficiaries for the survey were selected based on their availability during the audit visit.

4.2 Audit Findings

4.2.1 Supply Chain Management

The Department of Women Development and Child Welfare has a Supply Chain Management (SCM) Portal called e-Sadhana Portal to maintain details of beneficiaries *viz.*, Pregnant women, Lactating mothers and Children in the age group of six months to three years (6M-3Y) and three years to six years (3Y-6Y), indents, receipts of food items such as rice, dal, oil, eggs, milk and balamrutham. Anganwadi Supervisors (AWS) collect requirement of food items from Anganwadi Workers in sectoral meetings being conducted at the end of the month and accordingly indents are raised through the portal based on the number of beneficiaries and their requirement of food items. The portal is being maintained at Project level, District level and State level.

⁷⁶ Tribal Project Districts: Vizianagaram and Visakhapatnam; General Project Districts: Prakasam and Kadapa

⁷⁷ growth monitoring (height and weight monitoring) of every child to be done at Anganwadi centre every month

We observed during the Audit that:

- 1) Closing balances of previous months were not reckoned at the time of placing the indents in the portal. Entering the number of beneficiaries in the portal would automatically generate the indents without reducing the closing balances from the indents. As a result, indents were made in excess of requirement of food items. Closing balances of the previous months were not carried forward to the opening balances of the subsequent month.
- 2) In case of beneficiaries enrolled during the month, there was no provision for additional indenting. As a result, there is no assurance that the beneficiaries who joined in during the month are provided food items.
- 3) The information regarding the food items such as milk, eggs, balamrutham, rice, dal and oil was available in the portal. The information regarding nutrition kits provided to beneficiaries was not in the portal.
- 4) Balamrutham and eggs were supplied in full packets and as whole eggs respectively. The data of these items should be available or entered in the portal in whole numbers. However, data of quantity received and utilised was shown in decimals in the portal, which is not reliable.
- 5) In test checked AWCs, portal data was not matching with that of basic records maintained in the AWCs. Thus, validation of the data entered in SCM was not carried out to ensure the correctness of the quantity with the basic records.
- 6) Whenever there were no stocks of food items available/not received at AWCs, AWWs borrowed stocks from nearby AWCs and similarly wherever excess stocks was available, they were utilised in nearby AWCs. However, there was no provision in the portal regarding borrowing or lending of food items to show continuous supply/ distribution, which defeats the purpose of management of 'Supply Chain'.
- 7) Payments to AP Civil Supplies Corporation in respect of rice, dal and oil was made through e-POS at fair price shops. Payments towards milk supply were made as per certificates generated through YSR Sampoorna milk App maintained by AP Dairy Development Cooperative Federation Limited (APDDCF). Payments towards balamrutham supply were done as per invoices submitted by TSNC. A huge exercise was made by Anganwadi Supervisors every month to enter the data of food items of 55,607 AWCs in Supply Chain Management Portal, which was not utilised by the Department for making payments. Thus, utilisation of portal was partial.

Government stated (27 February 2024) that:

- i. A mechanism was introduced to collect actual stock availability at AWC and collect the estimated closing balance of each commodity. Closing balance of previous month was taken into consideration while placing indent in the present portal.

- ii. Cut-off date 15th of each month was fixed to consider the registration counts for calculation of indents and action was initiated to include provision for addition indenting in the portal.
- iii. Provision to capture indent, supply and distribution of nutrition kits was incorporated in the portal and steps were being taken to ensure 100 *per cent* entry at all levels.
- iv. System was established to validate the data of quantity received and utilised and hence the issue of decimal entry would not arise in the present system.
- v. System was established to validate the online data with physical records and supervisors were given the task of validating the data entry wherever offline entries were made, and the details were collected in the portal.
- vi. Lending provisions were not enabled at present to avoid misappropriation. However, new beneficiaries were identified, validated, and included for the following month.
- vii. The commodities were received from different suppliers on different time frames in each district and mode of receipt authentication differs, hence the department was taking steps to streamline the payment system through portal.

However, supporting documents were not furnished to substantiate the reply.

4.2.2 Indenting

While making the indent, it is the responsibility of the indenter to take into account stock position, number of beneficiaries, past consumption pattern *etc.*

The Department is using Supply Chain Management Module for raising the indent for proposed food items. The Anganwadi Supervisors collect monthly data regarding enrolled beneficiaries, stock receipts, utilisation of food items from individual Anganwadi Workers (AWWs) at the end of the month. After enrolling the number of beneficiaries, the indents were automatically generated in SCM module. However, audit observed variations in indents placed by the Directorate and indents requisitioned by the Child Development Project Officers (CDPOs), as explained below:

a) Directorate level Indenting

Balamrutham:

Telangana State Nutrition Council (TSNC, earlier AP State Nutrition Council) had an agreement with the State Government to supply quantity of balamrutham indented by the later to 257 ICDS projects in the State before 15th of a particular month.

Comparison between monthly indents raised by the Department to TSNC and monthly indents in SCM as received from CDPOs revealed that two indents did not match during the period 2019-20 to 2021-22 except for March 2022, as detailed in **Appendix 4.5**.

Milk:

Indent was issued to the supplier (APDDCF) on or before 5th of every month for supply of milk for the subsequent month. On scrutiny of records relating to indents issued to the supplier by the Department with indent placed in SCM, it was observed that out of 24 months, only two months (December 2021 and March 2022) matched for the period April 2020 to March 2022, as detailed in *Appendix 4.6*.

Rice, dal & oil:

Indent was issued to the Andhra Pradesh State Civil Supplies Corporation on or before 5th of next month for supply of rice, dal and oil.

On scrutiny of records relating to Indent issued to the Civil Supplies Department with indent placed in SCM, it was observed that indents did not match for all the months during the period April 2019 to March 2022. Indent issued to Corporation was either high or low as compared to indent raised in SCM as detailed in *Appendix 4.7*.

Government assured (27 February 2024) to rectify the omissions pointed out by Audit.

As a consequence, there were instances of non-supply/inadequate supply of food items during the audit period as detailed in *Paragraph 4.2.3*.

b) District level Indenting

In respect of eggs and nutrition kits, indenting was done at district level by District Women and Child Welfare and Empowerment Officer.

Eggs:

During scrutiny of 12 test checked ICDS projects, audit observed that the indents for eggs were in excess or less than the requirements as shown in *Table 4.3* below:

Table 4.3: Variations in indenting of eggs between Supply Chain Management Portal and requirement as per Beneficiaries during 2019-20 to 2021-22

Sl. No.	Name of the Project	No. of Months with variations	Total Beneficiaries	Requirement of eggs as per number of beneficiaries	Opening stock	Total indent to be placed	Indent actually raised by the Dept.	Excess indent placed
1	Maddipadu	06	64,509	12,23,626	0	12,23,626	13,25,955	1,02,329
2	Santhamaguluru	36	4,88,352	93,35,335	0	93,35,335	97,53,026	4,17,691
3	Bestavaripeta	36	3,44,181	65,52,017	0	65,52,017	68,08,554	2,56,537
4	Hukumpeta	24	1,83,566	49,88,145	16,51,132	33,37,013	51,84,176	18,47,163
5	V. Madugula	20	1,45,141	39,60,780	5,86,792	33,73,988	41,76,606	8,02,618
6	Bheemunipatnam	34	4,76,083	93,31,644	13,46,667	79,84,977	95,93,197	16,08,220
7	Badvel	18	1,57,055	39,26,375	4,73,902	34,52,473	39,22,013	4,69,540
8	Jammalamadugu	18	1,59,351	39,83,775	5,06,520	34,77,255	39,68,829	4,91,574
9	Pulivendula	18	2,94,186	73,54,650	6,11,610	67,43,040	73,32,607	5,89,567
10	Rajampeta	18	2,55,754	63,93,850	10,07,538	53,86,312	63,46,960	9,60,648
11	Bobbili Urban	18	70,655	17,66,375	2,17,566	15,48,809	17,84,400	2,35,591
12	Kurupam	18	1,69,994	46,22,820	16,00,301	30,22,519	47,98,670	17,76,151

Source: e-Sadhana portal and information provided by the Child Development Project Officers.

Nutrition kits:

During scrutiny of six test checked ICDS projects, audit noticed that excess/short indents of kits were placed against enrolled beneficiaries as shown in **Table 4.4** below:

Table 4.4: Variations in indenting of nutrition kits between Supply Chain Management Portal and requirement as per Beneficiaries during 2019-20 to 2021-22

Sl. No.	Name of the Project	No. of Months	Total beneficiaries (Pregnant women + Lactating mother)	Actual kits to be indented	Indent placed by the dept.	Variation in indenting
1	Santhamaguluru	36	98,273	98,273	91,587	-6,686
2	Araku	12	17,065	17,065	17,019	-46
3	Dumbriguda	15	24,001	24,001	23,908	-93
4	Paderu	23	33,778	33,778	33,859	81
5	V. Madugula	18	27,426	27,426	26,822	-604
6	Bheemunipatnam	24	74,237	74,237	73,714	-523

Source: e-Sadhana portal and information provided by the Child Development Project Officers.

This indicated that indents were placed by the Directorate level authorities and District Women and Child Welfare and Empowerment Officers without taking into stock position and number of beneficiaries.

Government stated (27 February 2024) that:

- Cut-off date 15th of each month was fixed to consider the registration counts for calculation of indents.
- Introduced a mechanism to collect actual stock availability at AWC and collect the estimated closing balance of each commodity.
- Special provision given for project administration to modify the egg indent requirement based on previous week utilisation, since the supply of eggs are in four phases, to avoid wastage and ensure quality.

However, supporting documents were not furnished to ensure the reply.

Thus, flawed Indent mechanism used by the department to raise indents resulted in excess or short indents.

4.2.3 Supply

4.2.3.1 Short supply of milk

The beneficiaries are entitled to receive regular supply of milk to meet their nutritional needs, the details are shown in **Table 4.5**:

Table 4.5: Milk supplied in Tribal and Non-Tribal areas

Non-Tribal	Beneficiaries group	Before September 2020 ⁷⁸	From September 2020 ⁷⁹
	Pregnant women and Lactating mothers	200ml x 25 days: 5 Ltrs./month	200ml x 25 days: 5 Ltrs./month
Preschool Children (3Y-6Y)	- Nil -	100ml x 25 days: 2.5 Ltrs./month	
Children (6M-3Y)	- Nil -	2.5 Ltrs. per month (THR)	

⁷⁸ G.O.Ms.No.14, dated 28/02/2014 and G.O.Ms.No.4, dated 03/05/2017

⁷⁹ G.O.Ms.No.9, dated 27/06/2020, Poshana and Poshana Plus

	Beneficiaries group	Before April 2020 ⁸⁰	From April 2020 ⁸¹
Tribal	Pregnant women and Lactating mothers	200ml x 25 days: 5 Ltrs./month	200ml x 25 days: 5 Ltrs./month
	Preschool Children (3Y-6Y)	100ml x 25 days: 2.5 Ltrs./month	200ml x 25 days: 5 Ltrs./month
	Children (6M-3Y)	2.5 Ltrs. per month (THR)	6 Ltrs. per month (THR)

Source: Government Orders

i) State Level

Short supply of milk – 3.99 crore Litres

Government ordered that milk to be supplied by the APDDCF Ltd., to 55,607 Anganwadi Centres in 257 Projects for the period April 2020 to March 2022. We observed that out of 21.7 crore litres milk indented by the Department, the agency supplied 17.71 crore litres of milk, depriving the eligible beneficiaries the benefit of nutrients. The short supply of 3.99 crore litres of milk (18.4 per cent) is detailed in **Appendix 4.8(a)**.

We observed that the Principal Secretary, WD&CW issued instructions to impose penalty on delayed supplies of milk in the review meeting held on 12 February 2018. Further, the Special Commissioner, Women Development and Child Welfare Department, Guntur requested⁸² the Managing Director, APDDCF Ltd., to furnish draft agreement including penalty clause for delayed supplies at the rate of one per cent per week and one per cent for non-supply of milk. Though a reminder was also issued (16 July 2018) to APDDCF for entering into an Agreement, the same was not concluded by the supplier. However, the Department had not made the agreement as such with the supplier till date and penalty amounted to ₹74.23 lakh (as on March 2022) was imposed and collected for delay in supply at the rate of one per cent per month during the period from April 2019 to July 2021 without executive orders or agreement in line with such orders.

Government stated (27 February 2024) that issue of short supply is sorted out by increasing the production capacities and by providing milk in Tetra packs.

However, supporting documents were not furnished to ensure the reply.

ii) District Level

Scrutiny of records pertaining to milk supplied by the APDDCF Ltd., in four test checked DW&CW&EOs during the period April 2019 to March 2022 revealed that out of 7.77 crore litres of milk indented, the agency had supplied 6.11 crore litres of milk, resulting in short supply of 1.66 crore litres of milk (21.36 per cent) depriving the benefits to beneficiaries as detailed in **Appendix 4.8(b)**.

Thus, observation in four test checked DW&CW&EOs confirms the State level scenario.

iii) Project (CDPO) Level

On scrutiny of records pertaining to milk supplied by the APDDCF Ltd., to 16 test checked projects in four districts during the period April 2019 to March 2022, it was noticed that

⁸⁰ G.O.Ms.No.14, dated 28/02/2014 and G.O.Ms.No.36, dated 13/11/2015

⁸¹ G.O.Ms.No.16, dated 26/11/2019, Poshana Plus, Memo No.WDC02-24028/3/2020-SNP, dated 03/04/2020

⁸² Lr.No.114/J2/2017, dated 20/02/2018

out of 111.43 lakh litres of milk indented by the Department, the agency supplied only 71.30 lakh, which resulted in short supply of 40.12 lakh litres (36 per cent) of milk as detailed in **Appendix 4.9**.

The CDPOs replied confirming that milk was not received adequately as per the requirement/indent. The details of the number of beneficiaries who did not receive milk are stated in **Paragraph 4.2.4**.

4.2.3.2 Supply of balamrutham

Balamrutham was supplied by TSNC through M/s TS Foods to 55,607 Anganwadi Centres in 257 Projects during the period April 2019 to March 2022. Out of 1,11,984.30 MT of balamrutham indented, the agency had supplied only 83,874.30 MT, leading to short supply of 28,110 MT (1,12,43,816 packets) (25 per cent) balamrutham as shown in **Appendix 4.10**.

The Department of Women and Child Welfare, AP signed a Memorandum of Agreement (MOA) with TSNC on 20 July 2017 to supply balamrutham to the ICDS godown of CDPOs on monthly basis for one year and thereafter extended the agreement till 31 January 2022. No further agreement was concluded between the parties as of January 2023.

We observed that TSNC did not supply the required quantity though the indent was raised. Further, in four test checked districts during the period April 2019 to March 2022, out of 101.68 lakh packets of balamrutham indented, the agency supplied only 69.01 lakh packets. This resulted in short supply of 32.66 lakh packets (32.12 per cent), depriving better nourishment to beneficiaries.

Table 4.6: District-wise short supply of balamrutham during 2019-20 to 2021-22

Name of the district	No. of Projects	No. of AWCs	No. of Months where short supply was noticed	Indent Quantity	Supplied Quantity	Short Supply
Kadapa	15	3,621	22	23,14,246	14,20,206	8,94,040
Prakasam	21	4,244	21	22,52,952	15,13,382	7,39,570
Visakhapatnam	25	4,952	32	41,85,558	30,90,503	10,95,055
Vizianagaram	17	3,729	20	14,15,644	8,77,887	5,37,757
Total	78	16,546	95	1,01,68,400	69,01,978	32,66,422

Source: Information provided by the DW&CW&EOs

Thus, observation in four test checked DW&CW&EOs confirmed the State level scenario. Government stated (27 February 2024) that TS Foods had supplied as per indents placed for the months of September, October and November 2023.

However, supporting documents were not furnished to ensure the reply.

4.2.3.3 Supply of eggs

The beneficiaries are entitled to receive a regular supply of eggs to meet their nutritional needs as shown **Table 4.7**:

Table 4.7: Eggs supplied in Tribal and Non-Tribal areas

Tribal areas	Beneficiaries group	Before April 2020 ⁸³	From April 2020 ⁸⁴
	Pregnant women, Lactating mothers and Preschool Children (3Y-6Y)	One egg per day/ 25 eggs per month	One egg per day/ 25 eggs per month
Children (6M-3Y)	25 eggs per month	30 eggs per month (THR)	
Non-Tribal areas	Beneficiaries group	Before September 2020 ⁸⁵	From September 2020 ⁸⁶
	Pregnant women and Lactating mothers	One egg per day/ 25 eggs per month	One egg per day/ 25 eggs per month
Preschool Children (3Y-6Y)	Four eggs per week	One egg per day/ 25 eggs per month	
Children (6M-3Y)	Two eggs per week	25 eggs per month (THR)	

Source: Government Orders

In four test checked districts during the period April 2019 to March 2022, we observed that out of 49.99 crore eggs indented, the agency supplied only 46.44 crore (as detailed in *Appendix 4.11*), which resulted in short supply of 3.56 crore eggs (7.1 per cent) depriving the envisaged benefits to some beneficiaries.

Similarly, in 14 test checked projects in four districts, during the period April 2019 to March 2022, out of 8.06 crore eggs indented (as detailed in *Appendix 4.11*), the agency had supplied 7.38 crore, resulted in short supply of 67.9 lakh eggs (8.4 per cent).

Government replied (27 February 2024) that previously supply was done at the district level with very few local players and this issue was sorted out by calling tenders at the State level by engaging suppliers with good supply capacity.

4.2.3.4 Supply of Nutrition kits

Government of Andhra Pradesh has introduced Special Nutrition Programme⁸⁷ aimed to reduce malnutrition and anaemia by providing additional supplements to Pregnant women and Lactating mothers. Prior to the implementation of YSR Sampoorna Poshana Scheme, the District Purchase Committee procured commodities based on the local specific socio-cultural food practices. From March 2020⁸⁸, the Scheme was implemented to provide nutrition kits to residents of tribal areas. Further, from September 2020⁸⁹ onwards, the Scheme was expanded to beneficiaries in remaining areas of the State.

Table 4.8: Nutrition kits supplied in Tribal and Non-Tribal areas⁹⁰

Tribal areas		Non-Tribal Areas	
Item	Qty. per month	Item	Qty. per month
Multigrain Atta	2 kgs	Ragi Flour	1 kg
Groundnut Chikki	500 gms	Jaggery	250 gms
Ragi/Bajra/Jowar Flour	500 gms	Groundnut Chikki	250 gms
Jaggery	500 gms	Dry Dates	250 gms
Dry Dates	500 gms	Ragi/Bajra/Jowar Flour	1 kg
		Rice Flakes	1 kg

Source: Government Orders

⁸³ G.O.Ms.No.14, dated 28/02/2014 and G.O.Ms.No.36, dated 13/11/2015

⁸⁴ G.O.Ms.No.16, dated 26/11/2019, Poshana Plus, Memo No.WDC02-24028/3/2020-SNP, dated 03/04/2020

⁸⁵ G.O.Ms.No.14, dated 28/02/2014 and G.O.Ms.No.4, dated 03/05/2017

⁸⁶ G.O.Ms.No.9, dated 27/06/2020, Poshana and Poshana Plus

⁸⁷ G.O.Ms.No.7, dated 13/04/2018

⁸⁸ G.O.Ms.No.16, dated 26/11/2019

⁸⁹ G.O.Ms.No.9, dated 27/06/2020

⁹⁰ G.O.Ms.No.9, dated 27/06/2020

Single Kit containing the above items should be distributed to every beneficiary every month. Hence, the indent should be placed based on exact number of beneficiaries every month, so that the monthly nutrition intake will be helpful to Pregnant women and Lactating mothers especially in tribal areas.

Out of 2,17,988 kits indented by eight test checked projects in three⁹¹ districts during the period April 2019 to March 2022, the contractor had supplied only 1,88,833 kits. This resulted in short supply of 29,155 kits (13.37 per cent), thereby denying benefits to some beneficiaries as shown in **Table 4.9**:

Table 4.9: Project-wise short supply of nutrition kits during 2019-20 to 2021-22

Sl. No.	Name of the ICDS Project	No. of AWCs	No. of Months	Indent Quantity	Supplied Quantity	Short Supply
Kadapa District						
1	Badvel	153	15	29,440	28,538	902
2	Jammalamadugu	140	13	27,395	26,798	597
3	Pulivendula	293	17	62,891	60,776	2,115
4	Rajampet	242	7	20,073	19,396	677
Prakasam District						
5	Santhamaguluru	264	7	16,828	0	16,828
Visakhapatnam District						
6	Araku Valley	164	5	6,541	0	6,541
7	Paderu	184	8	11,687	11,508	179
8	Bheemunipatnam	232	14	43,133	41,817	1,316
Total		1,672	86	2,17,988	1,88,833	29,155

Source: Data provided CDPOs

Government replied (27 February 2024) that District Purchase Committee has issued notices to the suppliers and action is being initiated.

Thus, supply of milk and balamrutham was inadequate throughout the State. Further, there was short supply of eggs in four test checked districts and nutrition kits in eight test checked projects.

4.2.4 Distribution to beneficiaries

Pregnant women and Lactating mothers are entitled for one full meal along with egg and milk as spot feeding at AWC. Children aged three to six years are eligible to eggs, milk, and a full meal as per their entitlements at the AWC at 9:30 AM, 10:30 AM, and 12:00 noon respectively. Children aged six months to three years are provided with Take-Home Ration (THR) in accordance with their entitlement, while Pregnant women and Lactating mothers receive monthly nutrition kit as THR. Period-wise spot feeding and THR distributed in the State is depicted in **Chart 4.2**:

⁹¹ Kadapa, Prakasam and Visakhapatnam. In Vizianagaram District supply of nutrition kits was adequate

Chart 4.2: Details of spot feeding and THR distribution during 2019-20 to 2021-22



We observed the following discrepancies in distribution of the food items to the beneficiaries at AWCs:

4.2.4.1 Distribution of milk

- A total quantity of 4,761.9 litres of milk was short supplied during test checked six months in 21 test checked AWCs which led to 1,697 beneficiaries out of 3,788 total beneficiaries (44.8 per cent) not receiving milk as per their entitlement.

For instance, in August 2021, 335 litres⁹² of milk was not supplied to Yanadi Colony AWC for the entire month. Due to which, milk was not distributed to 116 beneficiaries as per their entitlement.

- A total quantity of 590.5 litres was short distributed in eight AWCs⁹³ where sufficient milk was available.

For instance, at P. Jakaravalasa AWC records in June 2020, we observed that the total milk to be supplied to beneficiaries as per entitlement was 204 litres⁹⁴, however only 136.5 litres of milk was distributed as THR, which resulted in short distribution of 67.5 litres to 18 beneficiaries even though sufficient milk (OB+Receipt= 287 litres) was available at AWC.

4.2.4.2 Distribution of eggs

- Audit noticed short distribution of 4,082 eggs to 655 out of 3,213 beneficiaries (20.39 per cent) in 13 AWCs over six months.

For instance, in N.V. Palem AWC, total eggs required for 20 children of age six months to three years (6M-3Y) for the month of February 2021 were 500. However, only 160 eggs were distributed due to short supply of 340 eggs.

- It was further noticed that, in nine AWCs where sufficient eggs were available, 2,865 eggs were short distributed to 311 beneficiaries.

For instance, at Lampeli AWC, for the month of December 2019, number of eggs to be provided to 32 beneficiaries⁹⁵ were 800. However, only 400 eggs were

⁹² P&L: 18x5L; 6M-3Y: 68x2.5L; 3Y-6Y: 30x2.5

⁹³ Pradhaniputtu (M), Bheemunivalasa, Podujola, P. Jakaravalasa, Jodimamidi, Mondemkallu-II, Akularelliveedhi and Velamavariveedhi AWCs

⁹⁴ P&L: 3x5L + 6M-3Y: 19x6L+3Y-6Y: 15x5L

⁹⁵ P&L: 5x25 eggs + 6M-3Y: 15x25 eggs + 3Y-6Y: 12x25 eggs

provided resulting in short feeding of 400 eggs even though sufficient stock was available at AWC.

4.2.4.3 Distribution of balamrutham

- It was noticed in audit that, out of 799 enrolled beneficiaries in 10 AWCs, only 558 (69.84 *per cent*) against 799 packets of balamrutham were supplied in six months.

For example, at Pradhaniputtu AWC, for the month of August 2021, we observed that 17 packets of balamrutham was required for 17 children of age 6M-3Y. However, balamrutham was not distributed for that month, due to non-receipt of the same in the AWC.

4.2.4.4 Distribution of rice

- A total quantity of 57.18 kg rice was not supplied in four AWCs, due to which meals were not provided in some of the days during the months of April 2019 and December 2019.

For example, at Narayanarajupeta AWC for the month of December 2019, we observed that rice was belatedly supplied on 09 December 2019 due to which meals were not provided to 14 beneficiaries for six days from 01 December 2019 to 08 December 2019.

- There was short distribution of 32 kg of rice in two test checked AWCs, where sufficient rice was available but not supplied to beneficiaries as per their entitlement.

4.2.4.5 Distribution of dal

- Audit noticed that in seven AWCs, 38.6 kg of dal was not supplied/provided.

For instance, at Narayanarajupeta AWC for the month of December 2019, we observed that dal was belatedly supplied on 09 December 2019, due to which complete meals were not provided to 15 beneficiaries for six days from 01 December 2019 to 08 December 2019.

- In five AWCs, 27.18 kg of dal was short distributed, where sufficient dal was available but not distributed to beneficiaries as per their entitlement.

4.2.4.6 Distribution of Nutrition kits

- It was noticed that, out of 691 beneficiaries in 16 AWCs, nutrition kits were not supplied to 149 beneficiaries (21.56 *per cent*).

We observed that the supply chain management was not well organised, as there were shortfalls in supply and delay in distribution. Thus, the objective of the scheme to provide supplementary nutrition to all Pregnant women, Lactating mothers and children in the age group of 6 to 72 months was not achieved.

Government stated (27 February 2024) that, Facial Recognition System is introduced from October 2023 for pregnant and Lactating mother to authenticate the receipt of entitlements (THR) through beneficiary face capturing through mobile application.

Thus, there was no timely delivery of services at AWCs due to delays in the supply of food items. This led to inadequate distribution to the beneficiaries in all the AWCs test checked by audit.

4.2.5 Physical verification and beneficiary survey at test checked Anganwadi Centres

Physical verification of 32 test checked Anganwadi Centres was conducted. Shortfalls in AWCs are shown in **Table 4.10**: (details of Physical verification is given in **Appendix 4.12 (a)**).

Table 4.10: Shortfalls noticed during physical verification in test checked AWCs

Particulars	Audit observations
THR Kit/food item details displayed at AWC (which is requirement as per G.O.Ms.No.14, dated 28 February 2014)	Not displayed in 15 AWCs (47 per cent)
SAM/MAM/ SUW beneficiaries are identified in AWC	Identified in 15 AWCs (47 per cent)
Growth indicator charts	Charts not displayed in 11 AWCs (34 per cent)

Government stated (27 February 2024) that action is taken for display of THR kit/food items, Growth Indicators and identification of SAM/MAM/ SUW beneficiaries in AWCs and the mothers were given counselling. However, supporting documents were not furnished to substantiate the reply.

Further, Beneficiary Survey was also conducted and the results show the following shortfalls in amenities as shown in **Table 4.11**: (details of Beneficiary Survey are given in **Appendix 4.12 (b)**):

Table 4.11: Shortfalls in amenities noticed during beneficiary survey in test checked AWCs

Particulars	No. of Beneficiaries	No. of AWCs
Own building/repairs required	78	9 AWCs
Sanitation facility required	61	9 AWCs
Playing equipment required	26	5 AWCs
Compound wall required	58	8 AWCs
Electricity required	30	3 AWCs
Drinking Water required	28	3 AWCs
THR Required	16	5 AWCs
THR/Milk/ Eggs are eaten/ consumed by family members	29 beneficiaries in six AWCs stated that family members also consume THR items along with the beneficiary.	
Food not taken	10 beneficiaries in four AWCs stated the cooked meals were not consumed at AWC due to house works, private job <i>etc.</i>	

Beneficiary survey revealed that there were shortfalls in providing vital amenities like electricity, supply of drinking water, sanitation facilities *etc.* in 12 out of 32 test checked Anganwadi Centres especially which were located in tribal areas.

Government replied (27 February 2024) that 1,776 AWCs were taken up for partial repairs, providing furniture and playing equipment at ₹5 lakh *per* AWC under Nadu-Nedu Phase-II programme. Out of 1,776 AWCs, 1,210 works were completed and 566 works were in progress. Further, Government stated that they had prioritised improving infrastructure

facilities at AWCs along with providing three basic facilities *i.e.* safe drinking water, electricity and functional toilets. The Government issued administrative sanction ⁹⁶ for ₹214.227 crore with the tie-up of ₹28.28 crore under Swachh Bharat Mission (SBM) and ₹85.95 crore under Jal Jeevan Mission (JJM) with the State grant of ₹99.997 crore for up-gradation of 20,534 AWCs under Mana Anganwadi-Nadu-Nedu programme in co-ordination with School Education Department.

4.2.6 Infrastructure at AWCs

Non/Short availability of basic infrastructure facilities in AWCs

As per Paragraph 4 of Guidelines for Construction of AWCs under MGNREGA in convergence with ICDS, AWC building should be child friendly with all relevant infrastructure, separate sitting room for children/women, separate kitchen, store for storing food items and child friendly toilets and space for children to play and equipped with safe drinking water.

The Anganwadi Worker (AWW) should periodically take measurements of children (6M-6Y) and Pregnant women and Lactating mothers and record weights accurately in the Growth Charts to identify high risk children and Pregnant women. For this purpose, Salter scales (baby weighing scales) and adult weighing scales were to be provided to AWCs and for measuring height of Children and Pregnant women and Lactating mothers, Infanto⁹⁷ meter and Stadio⁹⁸ meter were also to be provided to AWCs.

a) State Level

The data furnished by the Department on infrastructure facilities existing in the Anganwadi Centres (AWCs) in the State revealed (**Chart 4.3**) that out of 55,607 AWCs, 23,747 (43 *per cent*) were functioning in rented buildings

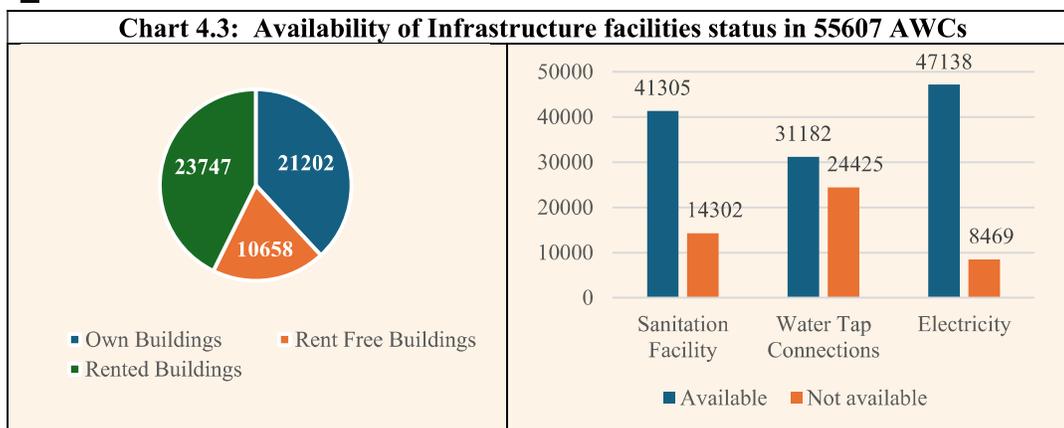
- 10,658 (19 *per cent*) were accommodated in rent-free buildings⁹⁹
- 14,302 (26 *per cent*) AWCs are not having sanitation (toilets) facilities
- 24,425 (44 *per cent*) AWCs are not having water tap connections
- 8,469 (15 *per cent*) AWCs are not having Electricity facility.

⁹⁶ G.O.Rt.No.116, dated 18/10/2023 of Department for WCDA&SCs

⁹⁷ Infanto meter measuring the height of the children six months to 24 months

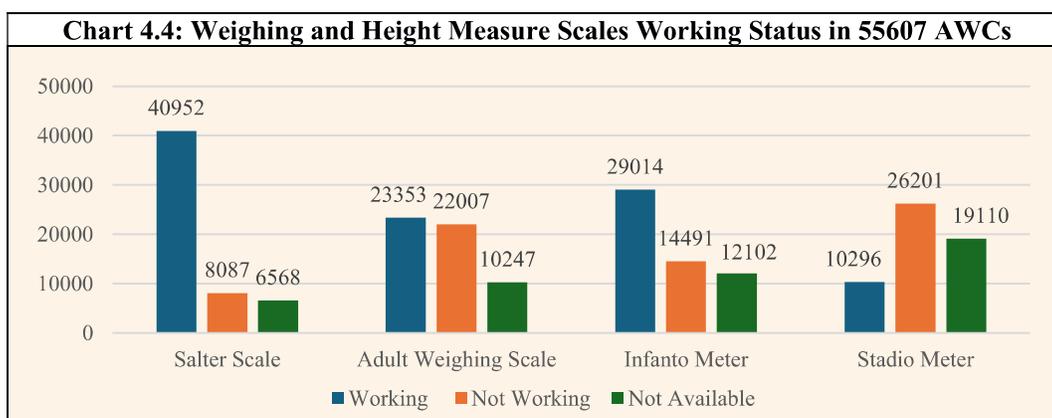
⁹⁸ Stadio meter measuring the height of the Adults and children above two years

⁹⁹ Accommodation was provided by Education Department without any rent, AWCs located in Government school premises and community buildings



Source: Data provided by the Directorate

- For measuring weight and height of children and Pregnant and Lactating mothers, 14,655 (26 per cent) Salter scales, 32,254 (58 per cent) Adult weighing scales, 26,593 (48 per cent) Infanto meters and 45,311 (81 per cent) Stadio meters were not in working condition/not available as shown in **Chart 4.4**.



Source: Data provided by the Directorate

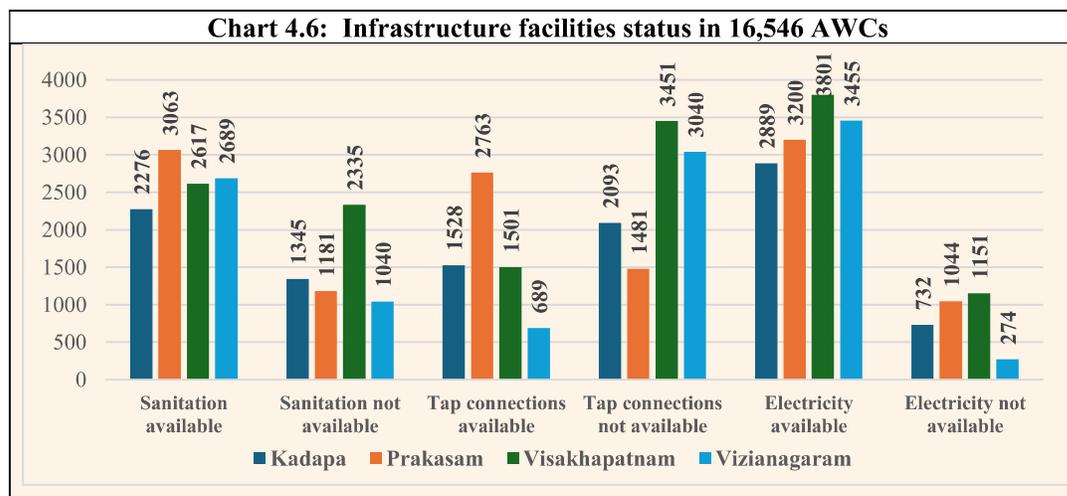
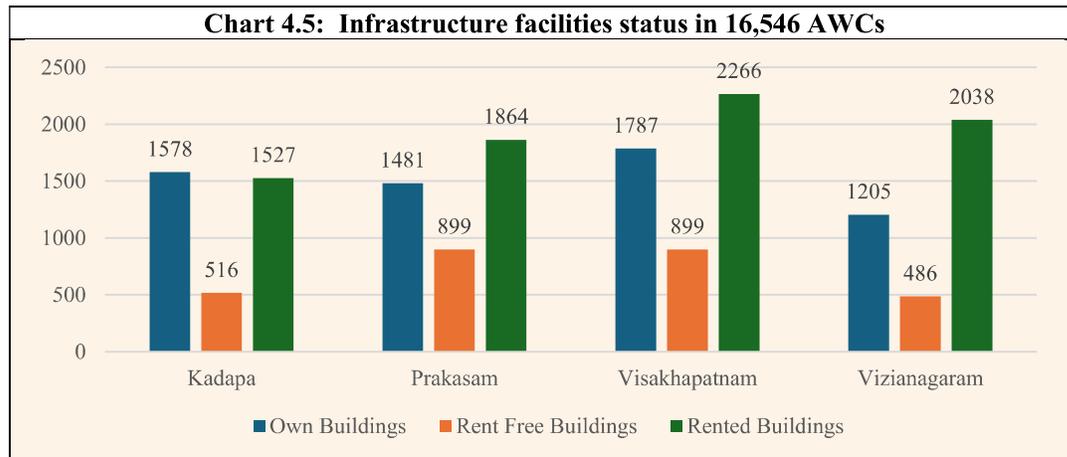
Absence of above basic infrastructural facilities in AWCs have adverse implications on the delivery of services to the targeted beneficiaries.

Government replied (27 February 2024) that now 23,287 AWCs were functioning in rented buildings. Stadio meters, Infanto meters, infant weighing scales and mother & child analog scales were supplied in 55,607 AWCs during 2023-24 under Poshan Abhiyan Scheme.

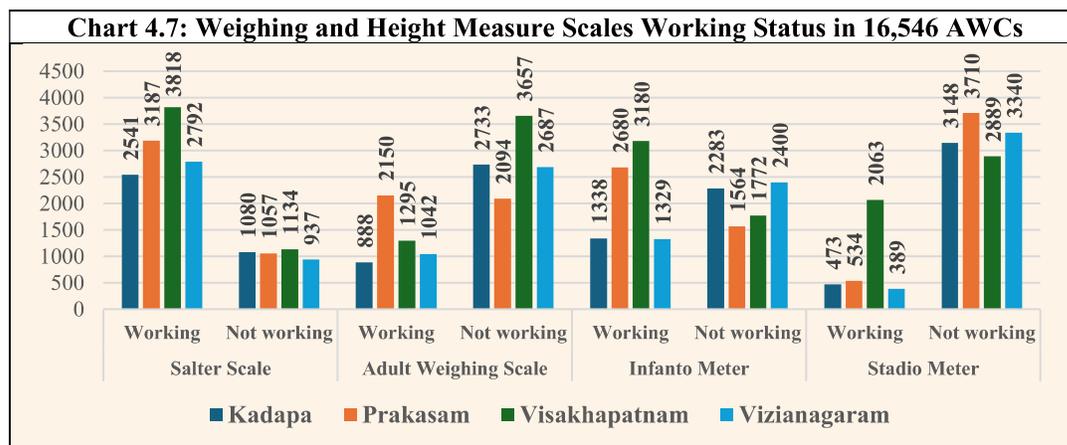
b) District Level

Data relating to infrastructure facilities existing in the Anganwadi Centres (AWCs) in four test checked districts revealed that out of 16,546 AWCs, 7,695 were functioning in rented buildings and 2,800 were accommodated in rent-free buildings, 5,901 AWCs are not having sanitation (toilets) facilities, 10,065 AWCs are not having water tap connections and 3,201 AWCs are not having Electricity facility. For measuring weight and height of children and Pregnant women and Lactating mothers, 4,208 Salter scales, 11,171 Adult weighing scales, 8,019 Infanto meters and 13,087 Stadio meters were not in working condition/not available. Details are shown in **Appendix 4.13**. The infrastructure facilities in 16,546 AWCs in the

four test checked districts is depicted in *Chart 4.5, Chart 4.6 and Chart 4.7.*



Source: Data provided by the Directorate and DW&CW&EOs



Source: Data provided by the Directorate and DW&CW&EOs

Absence of above basic infrastructural facilities in AWCs have adverse implications on the delivery of services to the targeted beneficiaries.

c) ICDS Project Level:

Data relating to infrastructure facilities existing in 3,160 AWCs in the 16 test checked ICDS projects in four districts revealed that:

- 1,149 (36 *per cent*) were functioning in rented buildings, 656 (21 *per cent*) were in rent-free buildings and 1,355 (43 *per cent*) were in own buildings,
- 1,390 (44 *per cent*) AWCs did not have sanitation (toilets) facilities and 1,770 (56 *per cent*) have sanitation (toilets) facilities,
- 1,796 (57 *per cent*) AWCs did not have water tap connections and 1,364 (43 *per cent*) have water tap connections,
- 470 (15 *per cent*) AWCs did not have electricity facility and 2,690 (85 *per cent*) have electricity facility,
- 1,344 (43 *per cent*) AWCs did not have storage facility for food items and 1,816 (57 *per cent*) have storage facility for food items,
- 979 (31 *per cent*) AWCs did not have separate kitchen and 2,181 (69 *per cent*) have separate kitchen,
- 1,910 (60 *per cent*) AWCs did not have playground facility for children and 1,250 (40 *per cent*) have playground facility for children, and
- 1,862 (59 *per cent*) AWCs did not have compound walls and 1,298 (41 *per cent*) have compound walls.

For measuring weight and height of children and Pregnant women and Lactating mothers,

- 462 (15 *per cent*) Salter scales were not in working condition/not available and 2,698 (85 *per cent*) were working/available,
- 2,049 (65 *per cent*) Adult weighing scales were not in working condition/not available and 1,111 (35 *per cent*) were working/available,
- 1,067 (34 *per cent*) Infanto meters were not in working condition/not available and 2,093 (66 *per cent*) were working/available,
- 1,901 (60 *per cent*) Stadio meters were not in working condition/not available and 1,259 (40 *per cent*) were working/available.

d) Infrastructure facilities at Test checked Anganwadi Centres

Anganwadi Centres with shortage of basic infrastructure facilities affects the implementation of Sampoorna Poshana and other pre-education programmes for the children and women. Anganwadi centres play an important role in children overall growth from early childhood by providing nutritious food and by imparting pre-school education and games.

On scrutiny of records relating to infrastructure facilities existing in 32 test checked AWCs in 16 ICDS projects, we noticed the following:

Particulars	Audit observations
Out of 32 AWCs, 14 AWCs were functioning in rented buildings and seven were functioning in rent-free buildings.	Out of 14 rented buildings, one AWC was functioning in open verandah, one AWC in bad condition and one AWC functioned in Metal roofing shed at top of a house.



Image 4.1¹⁰⁰: Cherlopalli AWC, Rajampet ICDS, Kadapa Dist., where AWC functioned from the room in first floor. Further, narrow and unsafe staircase may pose problems to children and lactating mothers

The status of amenities in the test checked 32 AWCs is shown in **Table 4.12**:

Table 4.12: Shortfalls in amenities in test checked AWCs

Name of amenities/measuring scales	Status of amenities in Test checked AWCs
Drinking Water Tap connection	Not provided Tap connections in 23 AWCs (72 per cent)
Electricity facility	Not provided in four AWCs (13 per cent)
Compound Wall facility	Not provided in 11 AWCs (34 per cent)
Sanitation facility	Not provided in 16 AWCs (50 per cent)
Space for Storage of Food Commodities	Not provided in 14 AWCs (44 per cent)
Adequate cooking space	Not provided in 13 AWCs (41 per cent)
Outdoor space for children playing	Not provided in 21 AWCs (66 per cent)
Adult Digital weighing scale	Not working in 22 AWCs and not available in two AWCs (69 per cent)
Salter scale for children	Not working in five AWCs (16 per cent)
Infanto meter for measuring height of children	Not working in four AWCs (13 per cent)
Stadio meter for measuring height of adults	Not working in 13 AWCs and not available in two AWCs (41 per cent)

During the physical verification of the test checked AWCs, we observed the following shortfalls:

- In Jodimamidi AWC in Paderu ICDS project (Tribal), we noticed that the centre was operating in a rent-free building and lacked sanitation facilities. As a result, beneficiaries would be forced to use open areas facing unhygienic conditions.
- Similarly, during physical verification of Kukatlapalli SC-2 AWC in Santhamaguluru ICDS project, we observed that the centre was functioning in rent-free accommodation

¹⁰⁰ as on 17/11/2022

in a small veranda of an MPP school, and no separate room was allocated for the centre. Lack of proper infrastructure caused inconvenience to the beneficiaries, and during beneficiary survey separate AWC was requested by the beneficiaries.

- In Pradhaniputtu AWC (Tribal) in Araku ICDS project, we noted that the centre lacked drinking water facilities. The AWW provided water from a nearby well, which may pose health risks to the beneficiaries.

Government stated (27 February 2024) that administrative sanction was accorded for ₹214.23 crore with the tie-up of ₹28.28 crore under Swachh Bharat Mission (SBM) and ₹85.95 crore under Jal Jeevan Mission (JJM) with the State grant of ₹99.997 crore for 20,534 up-gradation of Anganwadi Centres under Mana Anganwadi-Nadu-Nedu in co-ordination with School Education Department.

Government further replied that works have been taken up under the Nadu-Nedu Phase II for upgradations and repairs and are at various stages of completion. It was further stated that weight/ height measuring scales were procured and supplied to the AWCs in the year 2023-24.

Thus, the infrastructure in test checked AWCs lacked basic amenities such as proper buildings, toilets and drinking water facilities, which exposed beneficiaries to unhygienic conditions.

4.2.7 Quality Control

As per Supplementary Nutrition (under ICDS Scheme) Rules, 2017, it shall be the responsibility of District Programme Officer (DPO) *i.e.*, District Women and Child Welfare and Empowerment Officer (DW&CW&EO) and the Child Development Project Officer (CDPO) under Anganwadi services (ICDS) to ensure the quality of supplementary nutrition with reference to the norms of food safety, as well as food composition. The Food and Nutrition Board, in collaboration with State Government, shall carry out periodic checks and test the meal or get it tested through accredited Government Food Research Laboratory to ensure that the meal meets with the nutritional standards. Similarly, the officers as authorised by the State Government, shall also conduct surprise checks and test the meal and get them tested through above laboratories to ensure quality and nutritional value of the meal.

As per tender conditions for supply of YSR nutrition kits/balamrutham, the supplying agency should submit batch-wise quality testing/food analysis reports from Regional Laboratory.

In four¹⁰¹ test checked Districts and 16¹⁰² ICDS projects, District Women and Child Welfare and Empowerment Officer (DW&CW&EO)/Child Development Project Officer (CDPO) had not collected and sent any food samples to laboratories for quality checks

¹⁰¹ Kadapa, Prakasam, Visakhapatnam and Vizianagaram Districts

¹⁰² ICDS Projects (CDPOs): 1) Badvel, 2) Jammalamadugu, 3) Pulivendula, and 4) Rajampeta in Erstwhile Kapada District; 5) Ongole Urban, 6) Maddipadu, 7) Santhamaguluru, and 8) Bestavaripeta in Erstwhile Prakasam District, 9) Araku 10) Dumbbriguda, 11) Paderu, 12) Hukumpeta, 13) V. Madugula and 14) Bheemunipatnam in Erstwhile Visakhapatnam District; and 15) Bobbili, and 16) Kurupam in Erstwhile Vizianagaram District

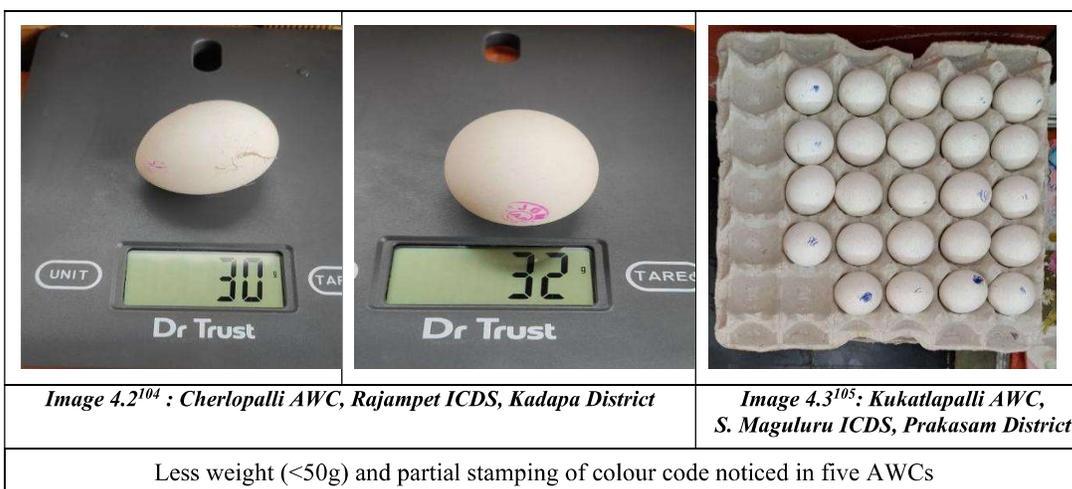
during the period 2019-20 to 2021-22.

During physical verification of Anganwadi centres, we observed several discrepancies in the quality assurance of food items being supplied. Details are shown in **Table 4.13**:

Table 4.13: Lack of Quality control in respect of eggs and nutrition kits at test checked AWCs

S. No.	Name of AWC	Remarks
1	N.V. Palem	Dates and Chikkies were issued without manufacturing and expiry date
2	Kamepallevaripalem	Dates and Chikkies were issued without manufacturing and expiry date
3	Lampeli	Chikkies were less weight
4	L. Kothapalli	Five out of seven Chikkies less weight and two out of seven Jaggery less weight
5	Cherlopalli ST Colony	12 out of 20 eggs were less weight
6	Kondampalli	Five out of 10 eggs were less weight
7	Kukatlapalli	Eggs were not stamped
8	Nallapureddypalli-I	Eggs were not coloured
9	Ulimella-I	Eggs were not coloured

As per the instructions¹⁰³ of the Director, WD&CWD, eggs are to be supplied to Anganwadi Centres in three phases. First phase should be supplied between 1st to 10th of every month with Yellow colour stamp and 2nd phase should be supplied in between 11th to 20th of every month with Green colour stamp and 3rd phase should be supplied in between 21st to 30th/31st of every month with Blue and weight of the eggs should be 50gms or the egg tray should not be less than 1500 gms excluding tray weight. In Rajampet ICDS project, during the physical verification, it was noticed that eggs with a weight of less than 50 gms were supplied in Cherlopally AWC, and eggs with partial stamping were also supplied in three AWCs, contrary to the guidelines.



Further, in L. Kothapalli AWC, V. Madugula ICDS project, we observed that Chikkies and Jaggery with less than stipulated weight of 500 gms were supplied as shown **Image 4.4**.

¹⁰³ Memo.No.7656/J1/2016-SNP, dated 07/10/2021

¹⁰⁴ as on 17/11/2022

¹⁰⁵ as on 17/08/2022

Similarly, in N.V. Palem AWC, Maddipadu ICDS project, Chikkies and Dates without expiry dates were supplied as shown in **Image 4.5**.



Image 4.4¹⁰⁶ : L. Kothapalli AWC, V. Madugula ICDS, Visakhapatnam District

Less weight (<500g) of Chikkies and Jaggery noticed in two AWCs



Image 4.5¹⁰⁷: N.V. Palem and Kamepallevripalem AWCs, Maddipadu ICDS, Prakasam District

Date of manufacturing and expiry date not available in respect of Dates and Chikkies noticed in two AWCs.

Government stated (27 February 2024) that steps are being taken to streamline the process of testing and quality assurance of all commodities.

4.2.8 Monitoring Mechanism

Rules¹⁰⁸ are provided for monitoring committees at various levels *i.e.*, State, District and Block levels.

Monitoring and review committee was not formed at State level as well as in all test checked 16 ICDS projects.

We also observed that, out of 32 test checked AWCs, Anganwadi level monitoring committees were not constituted in 29 AWCs.

Non constitution of monitoring and review committees at State/Project/AWC level resulted in lack of monitoring/supervision in implementation of the scheme at State/Project/AWC level.

¹⁰⁶ as on 07/12/2022

¹⁰⁷ as on 03/08/2022

¹⁰⁸ G.O.Ms.No.38, dated 21/12/2012 of Department for Women Children (ICDS) Disabled and Senior Citizens

Government assured (27 February 2024) to form State level monitoring committee, Block level monitoring committee (BLMC) and Anganwadi level monitoring and support committee (ALMSC).

4.2.9 Grievance Mechanism

The Government appointed the Grievance Redressal Officers at State/District level and accorded to constitute¹⁰⁹ Grievance Redressal Committees at State (SGRC)/District level (DGRC) for implementing of citizen engagement and Grievance Redressal Mechanism.

Based on the instructions of Lokayukta, Andhra Pradesh, the Director, WD&CW issued Memorandum¹¹⁰ regarding supply and distribution of eggs, to all the Project Directors in the State to form a Compliant/ Grievance Redressal Mechanism so that the beneficiaries can complain easily to the authorities regarding their grievances and to resolve the matters at the earliest.

Further, DGRC should meet every month to discuss the progress and resolve any challenges. The Minutes of the meeting should be shown with State Grievance Redressal Officer every month.

On scrutiny of the test checked units¹¹¹ it was noticed that Grievance Redressal Committee was not constituted at State/District level. In Vizianagaram District, DGRC was stated to be constituted, however, no documentary evidence was provided to Audit to substantiate the reply.

Government stated (27 February 2024) that the grievances of the beneficiaries were being redressed through common redressal programme 'Spandana' by District Collector covering all departments.

The reply is not acceptable as a separate complaint/grievance redressal mechanism was to be formed as per the Government Order issued based on the instructions of Lokayukta.

4.3 Conclusion

Sampoorna Poshana scheme aims to address the nutritional and developmental needs of Pregnant women, Lactating mothers, and children between the ages of six months and six years. Despite the scheme's universal applicability, the implementation process was marred by shortcomings in the entire chain from indenting till distribution.

4.4 Recommendation

Government should address the deficiencies in the functioning of the Supply Chain Management Portal such as capturing of actual data from Anganwadi Centres on items to be indented and procurements be made based on available balances to ensure their timely distribution.

¹⁰⁹ G.O.Rt.No.149, dated 27/09/2020 of Department for Women, Children, Differently Abled and Senior Citizens (Prog.I)

¹¹⁰ Memo No. 7656/J1/2016-SNP, dated 07/10/2021, Director of Women Development & Child Welfare

¹¹¹ Directorate of WD&CW, Guntur; and four DW&CW&EO (Kadapa, Prakasam and Visakhapatnam)