



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on
Performance Audit of
Implementation of POSHAN including
Integrated Child Development Services
and Mid-Day Meal
for the year ended March 2023**



Government of Odisha
Report No. 9 of the year 2025

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P R E F A C E

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2023 has been prepared for submission to the Governor of the State of Odisha under Article 151 of the Constitution of India.

The Performance Audit on “Implementation of POSHAN including Integrated Child Development Services and Mid-Day Meal” was conducted with a focus on the selection process of beneficiaries covered under POSHAN including ICDS and MDM schemes, procurement of foodstuffs for preparation and distribution of Take-Home Ration and Mid-Day Meal and management and distribution of nutritional support to beneficiaries.

The instances mentioned in this Report are those, which came to notice in the course of Audit, for the period 2018-23, as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to 2018-23, have also been included, wherever pertinent.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

Performance Audit on “Implementation of POSHAN including Integrated Child Development Services and Mid-Day Meal”

Introduction

The National Policy on Children, 1974 declared children as the nation's "supremely important asset" and recognised that programmes for children should find a prominent place in national plans for the development of human resources. Accordingly, the Integrated Child Development Services (ICDS) was evolved in 1975 by the Government of India with the major objectives of (i) improving the nutritional and health status of children in the age group of 0-6 years, (ii) laying the foundation for psychological, physical and social development of the child, (iii) reducing the incidence of mortality, morbidity, malnutrition, and school dropout, (iv) achieving effective coordination of policy and implementation amongst the various departments to promote child development; and (v) enhancing the capability of the mother to look after the health and nutritional needs of the child through proper nutrition and health education.

Similarly, the National Programme of Nutritional Support to Primary Education was launched as a Centrally Sponsored Scheme on 15 August 1995, initially in 2,408 blocks of the country, to enhance enrollment, retention, attendance and simultaneously improve nutritional levels among children. The scheme was renamed as the Mid-day Meal in the year 2001. In September 2004, the scheme was revised to provide cooked mid-day meals to all children of classes I-V classified as Primary School. The scheme was further revised to cover children in classes VI to VIII, classified as Upper Primary School in October 2007.

Subsequently, the Ministry of Women and Child Development, Government of India launched POSHAN¹ abhiyan on 08 March 2018 with the objective of preventing and reducing the level of stunting, under-nutrition, and low birth weight of children. Further, the POSHAN scheme was renamed (06 October 2021) as the Pradhan Mantri Poshan Shakti Nirman (PM POSHAN) by the Government of India.

Performance Audit of the schemes was carried out to assess whether identification of beneficiaries was proper and as per relevant guidelines; procurement was made in an effective, efficient and economical manner for timely delivery of food and nutritional support; management and distribution of food and nutritional support was efficient and effective so as to ensure that all eligible beneficiaries availed nutritional support in time of the prescribed quality and quantity; and internal control systems for monitoring and grievance redressal were adequate and effective.

(Paragraph 1)

¹ Prime Minister's Overarching Scheme for Holistic Nutrition

Integrated Child Development Services

Despite availability of funds of ₹5,128.95 crore during the FYs 2018-23 (excluding opening balance of ₹29.58 crore of the year 2017-18), the Women and Child Development Department of Government of Odisha (GoO) utilised ₹4,777.12 crore (93.14 *per cent*) leaving an unspent balance of ₹381.41 crore as of March 2023. The year wise percentage of utilisation of funds varied from 71.32 *per cent* to 97.25 *per cent*. There were persistent delays in submission of Utilisation Certificates to the Ministry of Women and Child Development, Government of India. Such delay ranged from nine to 123 days during the period 2018-23. In the six test-checked Districts Social Welfare Offices, there were delays in submission of Utilisation Certificates ranging from one to 416 days by the concerned District Social Welfare Offices to the Department. Delay in submission of Utilisation Certificates led to curtailment in approval of Central Share of ₹339.20 crore by GoI during 2018-19 to 2022-23.

(Paragraphs 2.1 and 2.1.1)

Against the allocated quantity of 2,22,851.21 MT of rice and 2,98,403.20 MT of wheat during the period 2018-23, the Transport Agents lifted 2,02,598.15 MT and 2,85,375.60 MT respectively. As such, there was short lifting of rice and wheat by 20,253.06 MT (2.27 to 33.22 *per cent*) and 13,027.60 MT (0.47 to 21.16 *per cent*) respectively.

(Paragraph 2.2.2)

During 2018-23, in Annual Programme Implementation Plans, 2,19,43,372 beneficiaries were planned to be covered under the Supplementary Nutrition Programme against which, ₹5,430.66 crore was required as per the cost norms approved in the guidelines. However, all beneficiaries were shown as covered with an expenditure of ₹4,777.12 crore only (instead of the full projected requirement of ₹5,430.66 crore), which indicated that either all the beneficiaries had actually not been covered, or that the State had furnished incorrect information to Government of India for release of funds. This observation is further supported by the fact that in the six test-checked DSWOs, 1,98,103 beneficiaries did not receive nutritional support under the scheme.

(Paragraph 2.2.3)

The delay of more than two years in procurement of Aadhaar enrolment kits, non-procurement of 338 Tablet-based enrolment kits despite availability of funds; and non-utilisation of 282 Aadhaar kits led to delay in Aadhaar-based authentication of beneficiaries in the age group of zero to five years, which was targeted to be completed by 31 March 2018. As of January 2025, enrolment in this age group stood at just over 52 *per cent*.

(Paragraph 2.2.4)

In Rayagada district, the Transport Agents had to deliver 86,780.86 quintals of wheat to the Self-Help Groups against which they delivered 86,409.86 quintals of wheat during 2018-23, leaving an undelivered balance of 371 quintals costing ₹9.71 lakh which was shown as 'nil' in the Closing Balance of the stock register. Further, Joint Physical Verification by Audit in 60 sampled AWCs under six selected DSWOs, along with Departmental officers, revealed

that, the actual weight of 115 rice bags at Anganwadi Centres was short by 6.73 quintals compared to the weight indicated on the tags. Based on the average shortage observed, there was a likelihood of short delivery of about 62,686.12 quintals of rice to AWCs in these districts, valued at approximately ₹20.85 crore.

(Paragraphs 2.3.1 and 2.3.2)

One Transport Agent was liable to pay ₹23.19 lakh for the short supply of foodstuffs (966.15 quintals of wheat). However, the District Social Welfare Officer, Puri had recovered ₹2.65 lakh only from the Transport Agent. This resulted in short recovery of ₹20.54 lakh from the Transport Agent. Reasons for short recovery were not on record.

(Paragraph 2.3.5)

As per the Revised Guidelines for Implementation of THR, 2018, a Transport Agent must not deliver wheat beyond a month's requirement to Self Help Groups (SHGs), and any deviation should attract penalties, with persistent lapses inviting stringent legal action. However, inability to assess the actual monthly requirement, excess indent by DSWO and delivery of wheat by Transport Agents over the required quantity in violation of the guidelines, led to huge accumulation of unused stocks of wheat amounting to 7,252.86 quintals by the end of June 2019 with the Self-Help Groups, resulting in loss of 2,000 quintals of wheat worth ₹41 lakh during cyclone Fani.

(Paragraph 2.3.9)

Scrutiny of stock registers of four SHGs (Maa Bhagawati, Maa Chakrashila, Baitarani Maa Laxmi and Maa Tarini) engaged in the preparation of THR under three CDPOs (Gop in Puri district, Suliapada and Baripada in Mayurbhanj district) indicated shortage of 940.01 quintals of wheat worth ₹24.60 lakh due to absence of periodical physical verification of stock of wheat with the SHGs which resulted in loss to the Government exchequer. This was indicative of poor internal control mechanism, resulting in shortage of wheat.

(Paragraph 2.3.10)

Supervision and processing cost of ₹2.79 crore was to be paid to nine Self-Help Groups at the rate of ₹0.31 per beneficiary for 25 days per month for distribution of take-home ration to 36,03,184 beneficiaries during 2018-23, against which the Self-Help Groups were paid ₹8.52 crore. This resulted in excess payment of ₹5.73 crore to the Self-Help Groups towards supervision and processing cost and reduction in the cost of ingredients.

(Paragraph 2.3.11.1)

During Joint Physical Inspection (10 to 12 January 2024) of Anganwadi Centres under the Child Development Project Office, Jharsuguda, it was noticed that in two Anganwadi centres, the parboiled rice (PBR) used for Hot Cooked Meals was damaged and discoloured. In Mandirapada Anganwadi centre, all PBR bags were affected by black bugs and were in damaged condition. Further, 80 *per cent* of rice grain in the sample of Banjari

Anganwadi centre tested at the laboratory of Food Corporation of India, Sambalpur was found encrusted with live infestation and the moisture content in the sample was 14.5 *per cent*. The sampled rice from Mundadhupa AWC was found unfit for human consumption, as it contained 24.8 *per cent* damaged PBR and 14.9 *per cent* moisture, against the prescribed maximum limits of four *per cent* and 14 *per cent*, respectively. Furthermore, a test check of monthly bills of 12 SHGs under DSWO, Jharsuguda, revealed that seven SHGs had procured palm oil for preparation of THR, despite the SNP Guidelines, 2018 mandating the use of only refined or sunflower oil.

(Paragraph 2.3.12)

As per the Revised Guidelines for Implementation of Take Home Rations (THR), 2018, adolescent girls were to be provided THR under the Scheme for Adolescent Girls (SAG) at a ration cost of ₹9.50 per beneficiary per day. Implementation of SAG in the State was poor as expenditure of ₹10.74 crore (54.77 *per cent*) only was incurred during 2018-23 against availability of fund of ₹19.62 crore. In test checked districts of Balangir and Rayagada, against the requirement of fund of ₹154.12 crore, ₹2.38 crore were allotted and expenditure of ₹1.99 crore only was incurred during 2018-23.

Scrutiny of records in the DSWOs of Balangir and Rayagada revealed that ₹154.12 crore was required to provide SNP (THR) to all enrolled beneficiaries. However, only ₹2.38 crore (1.54 *per cent*) was allotted by the Department, out of which the DSWOs incurred an expenditure of ₹1.99 crore. Further, against the requirement of 1,52,045 quintals of wheat for all beneficiaries enrolled under SAG during 2018-23, the DSWOs received only 7,567 quintals (4.98 *per cent*). Such short allocation and supply hampered the implementation of SAG and undermined its objective of providing supplementary nutrition to adolescent girls.

(Paragraph 2.3.13)

According to the Revised Guidelines for Implementation of Morning Snacks and HCM, 2018, each child in the age group of zero to six years must be weighed at least once every month and the weight should be plotted in the World Health Organisation's growth standards register. Scrutiny of records of six sampled districts revealed that out of total 38,22,653 children eligible for weighment in six selected districts, weight and height of 36,45,520 children were taken, leaving 1,77,133 children unmeasured during 2018-23. Of the 36,45,520 children measured, 1,56,676 children were found to be moderately malnourished and 4,723 children were found severely malnourished. Due to non-measurement of 1,77,133 children, number of malnourished children amongst them could not be ensured.

(Paragraph 2.3.14)

Although SFTL had conducted tests against some analytical parameters of *chhatua* samples, it had not tested test for essential parameters/ characteristics such as proportion of ingredients, minerals, vitamins, microbiological parameters, total aflatoxin, heavy metal and pesticide residue.

(Paragraph 2.3.15.2)

The test-checked Child Development Project Offices (CDPOs) had sent 895 samples of *chhatua* to the State Food Testing Laboratory during 2018-19 to 2022-23. Analysis reports of 480 samples only were received by the concerned CDPOs after lapse of 23 to 576 days and analytical reports of the remaining 415 samples were not received by the Child Development Project Offices even after lapse of 96 to 2,117 days till August 2023-January 2024. This clearly indicates a lapse on the part of the CDPOs to ensure that the *chhatua* distributed to the beneficiaries conformed to the prescribed standards laid down under the FSS Act and regulations.

(Paragraph 2.3.15.3)

Funds of ₹181.65 crore were released by the GoO for the construction of 2,595 Anganwadi centre buildings. Out of which, 1,461 buildings had been completed and handed over by the Block Development Officers to the concerned Child Development Project Officers as of March 2023. However, 1,093 buildings, had been handed over without electrical installation and sanitary fittings. As a result, these buildings were functioning without basic amenities like electricity and sanitary fittings.

(Paragraph 2.4.1)

Out of 18,717 Anganwadi centres functioning in the test checked districts, only 12,833 (69 *per cent*) had a kitchen, 7,911 (42 *per cent*) had toilets, 13,982 (75 *per cent*) had drinking water facilities and only 3,799 (20 *per cent*) Anganwadi centres had electricity facilities. Further, only 13,256 (71 *per cent*) Anganwadi centres were functioning in own buildings while 1,707 (9 *per cent*) Anganwadi centres were functioning in rented buildings, 1,688 (9 *per cent*) from school buildings and 2,066 (11 *per cent*) Anganwadi centres were functioning in community buildings. In Barmal Anganwadi centres under District Social Welfare Officer, Jharsuguda, muddy polluted water had been used for cooking of Hot Cooked Meals. This was also corroborated in an interview with the mother of a child in the AWC.

(Paragraph 2.4.2)

In the six test-checked District Social Welfare Offices, funds of ₹419.23 crore for 5,989 Anganwadi centres buildings had been released to the concerned Block Development Officers for construction under the Mahatma Gandhi National Rural Employment Guarantee Scheme during 2016-17 to 2022-23. Out of this, only 2,148 (36 *per cent*) buildings had been completed leaving 3,841 buildings incomplete (as of February 2024) despite availability of funds.

(Paragraph 2.4.3.1)

The GoO supplied (June/ July 2021) 78,389 LG smart phones to 30 District Social Welfare Offices for distribution to Anganwadi Workers, supervisors and block helpdesk personnel for enrolment of beneficiaries and other transactions through Poshan tracker. However, out of the supplied smart phones, 6,583 became non-functional within 10 to 30 days of their supply and were not functioning as of February 2024. As LG Electronics had announced (05 April 2021) closure of its mobile business unit, the services and repair of the defunct smart phones could not be done. Consequently, the objective of

effectively using the Poshan tracker application for real time evaluation of the Scheme, could not be fully achieved, resulting in loss of ₹5.62 crore.

(Paragraph 2.4.4)

In the State, 2,88,445 sets of growth monitoring devices such as 73,150 infantometers, 73,150 stadiometers and 1,42,145 weighing scales were procured and distributed (July 2021) across all the Anganwadi centres. Out of which, 20,974 devices (7.27 per cent) worth ₹2.23 crore were non-functional, indicating supply of poor quality of growth monitoring devices. This resulted in non-monitoring of the growth measurement of child and mother which was essential under POSHAN Abhiyaan.

(Paragraph 2.4.5)

District Level Monitoring and Review Committee had not been constituted in any of the six sampled districts. Further, Block level Monitoring Committee and Anganwadi Level Monitoring and Support Committee, had not been formed in any of the 12 test-checked ICDS projects and 60 test-checked Anganwadi Centres, to ensure effective implementation of the scheme.

In two of the six sampled districts (Jharsuguda and Rayagada), squads for random checking of Take Home Rations (THR) were not formed, resulting in the absence of quality and quantity verification of ingredients. Additionally, the District Nutrition Committees were not constituted in four test-checked districts (Balangir, Ganjam, Jharsuguda, and Mayurbhanj), in violation of the Ministry of Women and Child Development's directives issued in January 2021.

During 2018-23, in five out of the six test-checked districts, the DSWOs had conducted only 722 visits (48 per cent) against the required 1,500 visits. Similarly, in the 12 test-checked CDPOs, against the mandated 2,160 visits, the CDPOs conducted only 693 visits (32 per cent) during the year. Thus, cleanliness, assessment of infrastructure, storage facilities of the SHGs and quality of the THR, could not be monitored properly due to shortfall in visits by the DSWOs/ CDPOs.

Social audits under the Supplementary Nutrition Programme were conducted by the Odisha Society for Social Audit, Accountability and Transparency in four of the six sampled districts during 2018-19 to 2022-23. However, no social audits were carried out in Jharsuguda and Rayagada. Furthermore, in three districts (Balangir, Ganjam, and Puri), where social audits were conducted, the respective DSWOs did not initiate any follow-up action on the audit findings.

(Paragraph 2.6)

PM POSHAN – Mid-day Meal Scheme

In all the six test checked districts, the District Project Management Units had maintained multiple accounts in violation of Government of India's directions of maintaining a single State Nodal Account. Implementing Agencies under the District Project Management Unit had not transferred the unspent amount to the State Nodal account and parked unspent balance of ₹92.14 crore

relating to Mid-Day Meal scheme in other accounts as of March 2023. Based on the audit observation, four DEOs (Balangir, Jharsuguda, Mayurbhanj and Rayagada) have remitted the unspent balance, while the other two DEOs (Ganjam ₹17.69 crore and Puri ₹8.37 crore) were yet to remit ₹26.06 crore (May 2025).

(Paragraph 3.1.2)

The target approved by Programme Approval Board for enrolment of beneficiaries was less by three to 10 *per cent* as compared to the total enrolment for the years 2018-19, 2019-20 and 2022-23 in the State. Additionally, meals were served for five to 19 fewer days than the number of days approved by the PAB during these three years. Full achievement of targets was recorded only during the COVID-19 pandemic period, when all students received Food Security Allowances.

(Paragraphs 3.1.6.1)

As per the Mid-Day Meal Guidelines (2006), schools must maintain at least one month's buffer stock of foodgrains and cooking costs to avoid disruptions. Audit findings revealed that from 2020-21 to 2022-23, primary schools did not maintain the required stock, with one year ending in a negative balance. Similarly, upper primary schools lacked sufficient buffer stock during 2018-23. This was primarily due to short lifting of allocated foodgrains during 2018-19 to 2022-23, resulting in non-compliance with the guidelines. Further, there were instances of non-delivery of the required quantity of rice by the transport agencies in violation of the terms and condition of the transport contract for foodgrains under Mid-day Meal.

(Paragraphs 3.2.1 and 3.2.2)

In four of the six test-checked District Education Offices, dealers lifted 90,602.99 quintals of rice, but only 86,288.85 quintals were disbursed to eligible students. The remaining 4,314.14 quintals (4.76 *per cent*) remained with local retailers even after three years, resulting in the denial of dry rations to intended beneficiaries during the first phase of the COVID-19 pandemic.

(Paragraph 3.2.3)

Out of 642 schools of five districts, non-distribution of Food Security Allowances of 2,047.68 quintals of dry rice in 68 schools for a period ranging from 11 to 448 days and ₹1.34 crore of cooking cost in 49 schools for a period ranging from 11 to 538 days was noted during Covid-19 pandemic to the students. Further, 3,479.62 quintals of rice and ₹1.87 crore towards cooking cost was not distributed to students of schools specified as examination centers during examination days for the period between 2018-19 to 2022-23.

(Paragraphs 3.2.4.1 and 3.2.4.2)

In three out of six selected districts, during FY 2018-20 and 2022-23, 1,51,654 Mid-day Meals had not been served in 416 schools during National / State observance days (like, Independence Day, Republic Day, Gandhi Jayanti, Children's Day, Teachers Day, Netaji Jayanti, Saraswati Puja, Utkal Divas, and Ganesh Puja), in contravention of the Government instructions.

(Paragraph 3.2.4.4)

Two agencies under the District Education Officer (DEO), Ganjam, had been providing hot cooked meals to schools without valid contracts for extended periods. One agency operated without a contract for over four years from September 2019 to January 2024, while the other did so for more than two years, from March 2021 to January 2024. Similarly, in Puri district, the Memorandum of Understanding (MoU) with an agency was not renewed at the prescribed interval of every two years, as required. The initial MoU was signed in October 2017, but subsequent renewals were not carried out in a timely manner.

(Paragraph 3.2.7)

The School & Mass Education Department, GoO, issued instructions in April 2014 mandating that empty gunny bags were to be disposed of at the school level. At that time, the prevailing market rate for a 50 kg gunny bag was ₹8 per bag. However, scrutiny of records from six selected District Education Offices revealed that the disposal of empty gunny bags, valued at approximately ₹2.20 crore, was not carried out during the period from 2018-19 to 2022-23.

(Paragraph 3.2.8)

As against 229.77 lakh students enrolled during the years 2018-19 to 2022-23, only 99.76 lakh (43.42 *per cent*) students were covered under health checkups conducted. Further, while the distribution of weekly Iron and Folic Acid (IFA) supplements and six-monthly deworming tablets was intended for all enrolled students, the actual coverage stood at 84.59 *per cent* for IFA supplements and only 46.82 *per cent* for deworming tablets.

(Paragraph 3.2.10)

During Joint Physical Inspections (JPIs) conducted between July 2023 and January 2024, the audit observed several deficiencies in infrastructure and equipment across the inspected schools. Key findings included: Absence of drainage facilities in 19 out of 60 schools inspected; Lack of proper kitchen-cum-stores in 18 out of 50 schools; Non-installation of Multi-Tap Multi-Cap (MTMC) systems for group handwashing in 35 out of 60 schools; Unavailability of weighing machines in 44 out of 60 schools; Nutritional gardens were found in only six schools, despite 39 schools having received and utilised funds for this purpose; and Use of LPG for cooking in only seven out of 50 schools.

Further, several deficiencies related to hygiene and awareness were observed across JPI schools. In 20 out of 60 schools, essential information such as children's rights and entitlements, the food menu, MDM logo, and ingredient stock details were not displayed on school walls. In 25 schools, safety and hygiene protocols were not followed, as sitting mats were not provided during MDM service, violating the Ministry of Human Resource Development's guidelines on Food Safety and Hygiene issued in February 2025. Additionally, in 17 schools, rice bags were improperly stored and stacked, leading to grain infestation and compromising the quality of MDM ingredients. In 35 schools, teachers had neither tasted the meal before distribution nor maintained a tasting register, as required.

(Paragraphs 3.3.1 and 3.3.2)

A Joint Physical Inspection conducted on 04 December 2023 at Ambadhuni and Denguni Primary Schools under BEO, Muniguda, Rayagada district, revealed that no physical school infrastructure existed at either location. Despite this, the Headmasters of both schools reported significant MDM expenditures totaling ₹3.05 lakh with 55.94 quintals of rice for 248 students during 2018-23, without adequate supporting records such as cash books or MDM registers. Due to the absence of basic infrastructure, Audit could not verify the authenticity of MDM operations or the actual delivery of meals at either school and there was a high risk that expenditure of ₹3.05 lakh, and consumption of 55.94 quintals of rice during 2018-23, was misappropriated by the concerned teachers by using false and fabricated information. This indicated poor monitoring mechanism on the part of the supervisory authorities.

(Paragraph 3.4)

Poor mechanism for Monitoring and Inspection to oversee the implementation of the Mid-day Meal scheme were noticed at all levels of Implementing Agencies. Consequently, shortcomings limiting the effective implementation of the scheme had been persisting as observed during the course of audit, thereby depriving children from getting the intended benefit.

(Paragraph 3.6.1)

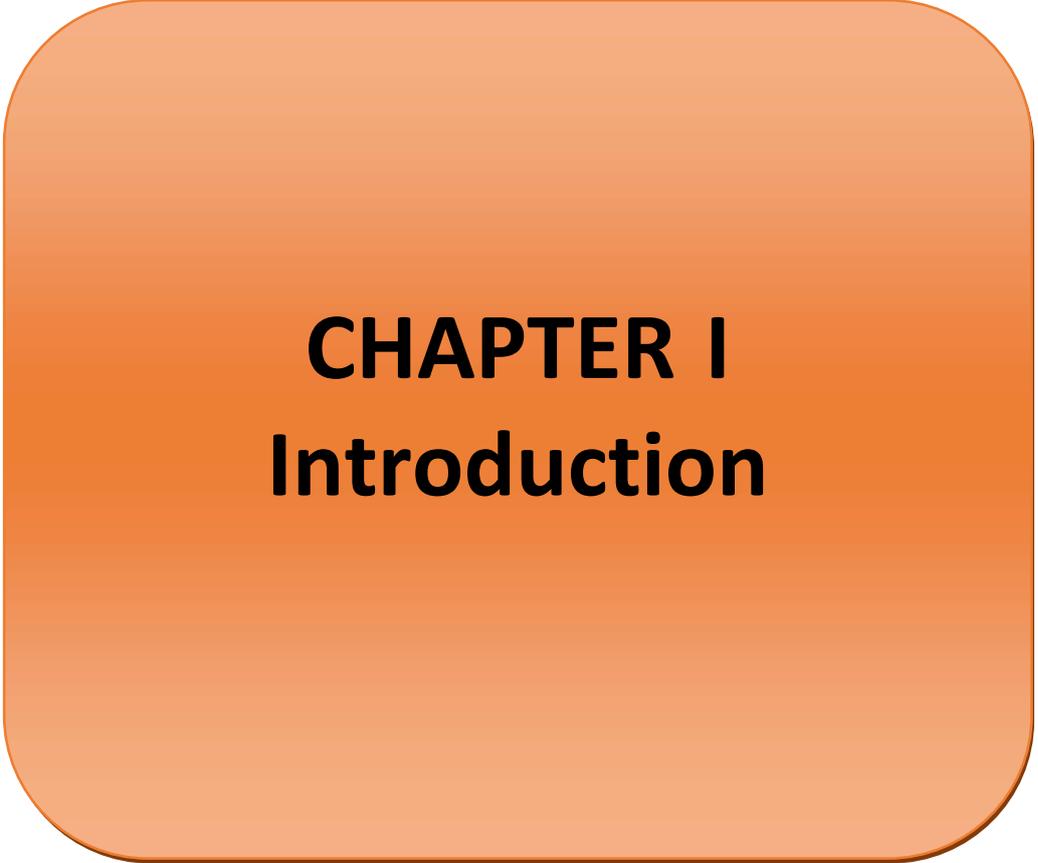
Recommendations

The Government may:

- 1. Prepare the AIPs on a realistic basis to cover all beneficiaries and ensure 100 per cent utilisation of funds allotted for each year for the Integrated Child Development Services scheme. Further, take effective steps for timely submission of UCs to GoI.**
- 2. Evolve a mechanism to realistically assess the requirement of foodgrains and ensure that:**
 - allocated rice and wheat is lifted and efficiently delivered to the AWCs and SHGs after proper weighment in the presence of the Jannch Committee/ Mothers Committee and to recover the actual cost of foodgrains short delivered by the TA.**
 - periodical physical verification by the DSWOs/CDPOs of stock of rice and wheat of AWCs and SHGs is conducted.**
- 3. Take effective steps to provide separate kitchen, toilet, safe drinking water facilities and electrification in all AWCs before handing over for use.**
- 4. Ensure timely completion of all the incomplete AWCs taken up under CSR, MGNREGS and DMF funds.**
- 5. Take immediate steps for constitution of District Level Monitoring and Review Committee, Block Level Monitoring Committee and**

Anganwadi Level Monitoring and Support Committee at block/project level and Anganwadi level respectively to effectively monitor the implementation of POSHAN.

- 6. Review unspent balances available with the IAs, at the end of each financial year, and take effective steps to refund the unspent amount and interest earned on MDM funds to the State Nodal Account.*
- 7. Develop a mechanism to assess demand for funds and foodgrains realistically, by adopting a bottom-up approach for planning.*
- 8. Ensure regular monitoring of foodgrains delivered by the transport agents with proper weighment, as per the terms and conditions of the transport contracts.*
- 9. Develop a robust information system to detect misreporting of inflated MDM consumption as compared to the actual attendance of students.*
- 10. Fix responsibility for misreporting of MDM consumption and misappropriation of MDM funds and foodgrains.*
- 11. Ensure the availability of basic infrastructure facilities and proper hygiene measures in schools across the State as stipulated in the guidelines.*



CHAPTER I
Introduction

This chapter provides an introduction to the Performance Audit Report on Implementation of POSHAN including Integrated Child Development Services (ICDS) and Mid-Day Meal (MDM) scheme to develop practices that nurture health, wellness and immunity of children through proper nutrition and health education. The chapter also covers the organisational structure for implementing the schemes in the State, the objectives of this Performance Audit, the Audit criteria referred to, Scope of the audit and the methodology adopted.

1. Introduction

The National Policy on Children, 1974 declared children as the nation's "supremely important asset" and recognised that programmes for children should find a prominent place in national plans for the development of human resources. The policy further lays down that the State should provide adequate services to children both before and after birth and through the period of growth so as to ensure their overall development.

As a follow-up of this National Policy, the Integrated Child Development Services (ICDS) was evolved in 1975 by the Government of India (GoI) with the major objectives of (i) improving the nutritional and health status of children in the age group of 0-6 years, (ii) laying the foundation for proper psychological, physical and social development of the child, (iii) reducing the incidence of mortality, morbidity, malnutrition, and school dropout, (iv) achieving effective coordination of policy and implementation amongst the various departments to promote child development; and (v) enhancing the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

Further, the ICDS scheme aimed to provide six services² through the network of Anganwadis, which included the Supplementary Nutrition Programme (SNP). SNP is aimed at improving the health and nutritional status of children, pregnant women and lactating mothers. Children in the age group of six months to six years, pregnant women and lactating mothers are given supplementary nutritional support for a minimum of 300 days in a year. As part of SNP interventions, each beneficiary is given nutritious food in the form of morning snacks (MS), hot cooked meals (HCM) and take-home ration³

² (i) Supplementary Nutrition Programme, (ii) Non-Formal Pre-School Education, (iii) Immunisation, (iv) Health Check-up, (v) Referral Services and (vi) Nutrition and Health Education

³ Under THR, Chhatua, dry ration for halwa, ground nut, rassi, jaggery laddoo or chikki and besan and atta/ ragi and besan laddoo were to be given. In addition, four eggs per week and 25 pieces of laddoo/ chhiki made of Badam (peanuts)/ Raasi (sesame) were to be provided to the adolescent girls.

(THR) under the programme. While MS and HCM are given to children in the age group of three years to six years, THR is given to pregnant and lactating mothers, adolescent girls and children from six months to three years. Severely underweight children (three -six years) are also given THR over and above the HCM. Out of the six services under ICDS, three services⁴ were to be delivered in an integrated manner by the AWCs at the village level and the remaining three services⁵ were delivered through the public health system.

Subsequently, to curb malnutrition across the country, the Ministry of Women and Child Development (MoW&CD), GoI launched the Prime Minister's Overarching Scheme for Holistic Nutrition or POSHAN Abhiyaan (on 8 March 2018) to improve nutritional outcomes for children, pregnant women, and lactating mothers. The Scheme also aimed to prevent and reduce stunting, under-nutrition and low birth weight of children. For real time monitoring, supervision and monitoring of services under POSHAN, a mobile based web application platform called the 'Poshan Tracker', was developed and implemented by the MoW&CD in March 2021.

Subsequently, GoI introduced (01 August 2022) the "Saksham Anganwadi and Poshan 2.0", a strategic shift in mission mode to develop practices that nurture health, wellness and immunity from malnutrition. The Anganwadi Services, the Scheme for Adolescent Girls and the Poshan Abhiyan were re-aligned under Poshan 2.0 for maximising nutritional outcomes.

Besides ICDS, the National Programme of Nutritional Support to Primary Education (NP-NSPE) was launched by GoI as a Centrally Sponsored Scheme in August 1995, initially in 2,408 blocks in the country, with a view to enhance enrollment, retention, attendance and simultaneously improving nutritional levels among children. This scheme was renamed as the Mid-Day Meal (MDM) scheme in the year 2001. The scope of the scheme was revised in September 2004 to provide cooked mid-day meals to all children of classes I-V classified as Primary Schools (PS). The scheme was further revised to cover children in classes VI to VIII, classified as Upper Primary School (UPS) in October 2007. In October 2021, the scheme was again renamed as the Pradhan Mantri Poshan Shakti Nirman (PM POSHAN) by the GoI. Presently, the PM POSHAN covers all children studying in Government, Local Body and Government-aided primary and upper primary schools and the Education Guarantee Scheme (EGS)/ Alternative and Innovative Education (AIE) centers including Madarsas and Maqtabs supported under the Sarva Sikshya Abhiyan (SSA). The scheme targets to provide one mid-day meal, free of charges, every day except on school holidays, to all children, up to class VIII or within the age groups of six to fourteen years enrolled in all schools run by local bodies and Government aided schools *etc.*, so as to meet the nutritional standards fixed under the scheme.

Mid-day Meal (MDM)/ PM POSHAN scheme is a flagship programme of GoI with 100 *per cent* central financial assistance for three components *viz.*, cost of

⁴ Supplementary Nutrition Programme, Non-Formal Pre-School Education and Nutrition and Health Education

⁵ Immunisation, health check-up and referral services

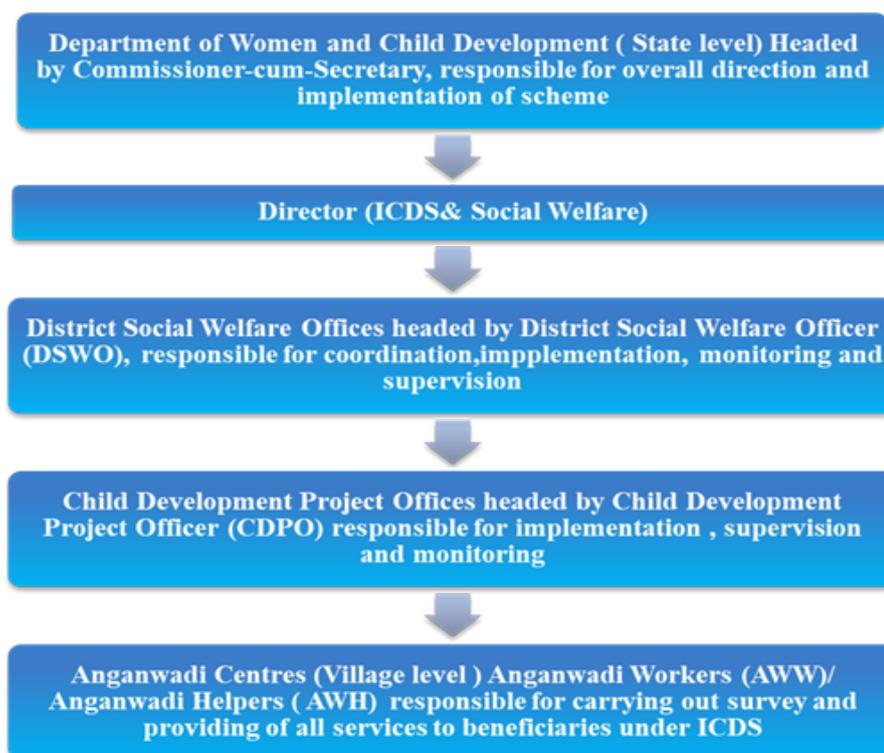
foodgrains, transportation charges of foodgrains and Management, Monitoring and Evaluation (MME). With regard to other components like cooking cost and honorarium to Cook-cum-Helpers (CCHs), the cost is shared between GoI and State Government in the ratio of 60:40. The funds for the foodgrains and cooking cost are routed through the State Government to the District Education Officer (DEO) of each district. Central Assistance was provided to the States under different components as detailed in *Appendix-I*.

1.1 Organisational set up

For the implementation of ICDS and Poshan 2.0

The Women and Child Development (W&CD) Department, Government of Odisha (GoO) is implementing the ICDS Scheme and Poshan 2.0 in the State. The Department is headed by the Principal Secretary who is assisted by a Director (ICDS and Social Welfare). The District Social Welfare Officer (DSWO) is responsible for coordination, monitoring and supervision of implementation of the scheme at the district level. At the Block/ Urban Local Body level, ICDS Project functions under a Child Development Project Officer (CDPO). Each project is divided into sectors, consisting of Anganwadi Centres (AWCs) at village level functioning under Supervisors. The ICDS package of services is delivered to the beneficiaries through AWCs by engaging Anganwadi Workers (AWW) and Anganwadi Helpers (AWH)⁶ on honorarium basis. Organogram of the Department for implementation of the scheme is as given in **Chart 1** as follows.

Chart 1 : Organisational Chart for implementation of ICDS and Poshan 2.0



⁶ Anganwadi workers are assisted by Anganwadi helpers.

For the implementation of Mid-day Meal

Similarly, the overall responsibility for implementation of the Mid-Day Meal programme vests with the State Government. The scheme was implemented through the State Steering-cum-Monitoring Committee headed by the Development Commissioner-cum- Additional Chief Secretary. At the Department level, the Principal Secretary, School and Mass Education Department, GoO is in charge of implementation of MDM, assisted by the Financial Advisor-cum- Special Secretary, the State Nodal Officer of the State Project Management Unit etc. The organisational structure of implementation of the MDM scheme is given in **Chart 2** as follows:

Chart 2 :Organisational Chart for implementation of MDM scheme



1.2 Audit Objectives

Performance Audit of the schemes was carried out to assess whether:

- Identification of beneficiaries covered under POSHAN which includes SNP component of ICDS and MDM schemes was proper and as per relevant guidelines, so as to cover all the eligible beneficiaries.
- Procurement was made in an effective, efficient and economical manner for timely delivery of food and nutritional support.

- Management and distribution of food and nutritional support was efficient and effective so as to ensure that all eligible beneficiaries availed nutritional support in time of the prescribed quality and quantity.
- The internal control systems for monitoring and grievance redressal were adequate and effective.

1.3 Audit Criteria

The sources of audit criteria were:

- (i) National Food Security Act, (NFSA) 2013 issued by Ministry of Law and Justice, GoI.
- (ii) Odisha State Food Security (Targeted Public Distribution System) Rules, (OSFS) 2020 issued by Food Supplies & Consumer Welfare Department, GoO.
- (iii) ICDS Scheme guidelines and circulars issued by GoI and GoO.
- (iv) Revised guidelines for Implementation of Take-Home Ration, 2018 (Supplementary Nutrition Programme of ICDS and Schemes for Adolescent Girls), 2018 issued by Department of Women & Child Development and Mission Shakti, GoO.
- (v) Revised Guidelines for implementation of Morning snacks and Hot Cooked Meal, 2018 (Supplementary Nutrition Programme of Anganwadi Services of ICDS) issued by Department of W&CD and Mission Shakti, GoO.
- (vi) ICDS Scheme Manual for district level functionaries, 2017 issued by Ministry of W&CD.
- (vii) ICDS Mission-The broad framework for implementation, 2010 Issued by Ministry of Women and Child Development, GoI.
- (viii) Guidelines on Quality Assurance, Roles and Responsibilities of Duty Holders, procedure for procurement, integrating AYUSH concepts and Data Management and Monitoring through 'Poshan Tracker' for transparency, efficiency and accountability in delivery of Supplementary Nutrition”, issued by Ministry of W&CD, GoI in January, 2021.
- (ix) Mission Saksham Anganwadi and Poshan 2.0 Guidelines, 2022 issued by Ministry of W&CD.
- (x) Activity Reports of Departments issued by GoO.

- (xi) Odisha Treasury Code (OTC), 1973 issued by Finance Department, GoO.
- (xii) Food Security Allowance Rules, 2015 issued by Ministry of Consumer Affairs, Food and Public distribution, GoI.
- (xiii) Protocol for management of malnutrition in children” issued jointly by Ministry and Health and Family Welfare and Ministry of Women and Child Development, GoI.
- (xiv) Operational Guidelines for Food Safety and Hygiene for Supplementary Nutrition under ICDS, December 2013 issued by the MW&CD, GoI.
- (xv) MDM Guidelines, 2006 issued by Department of Elementary Education and Literacy, Ministry of Human Resource Development, GoI.
- (xvi) Odisha MDM Guideline, 2016 issued by School and Mass Education Department. GoO.
- (xvii) MDM Rule, 2015 issued by Department of School and Mass Education, Ministry of Human Resource Development, GoI.
- (xviii) Manual for District Level Functionaries, 2017 Human Resource Development, GoI.
- (xix) Central Kitchen Policy 2015 issued by School and Mass Education, GoO.
- (xx) Guideline for Food Security and Hygiene for School level Kitchens under MDM Issued by Department of School education and Literacy, Ministry of Human Resource Development, GoI.
- (xxi) Guidelines on PM Poshan 2021-Department of School Education and Literacy, Ministry of Education, GoI.
- (xii) Guideline/ orders issued time to time by GoO/ GoI for implementation of MDM.

1.4 Scope and methodology

The Performance Audit on Implementation of Poshan including MDM and ICDS was conducted from May 2023 to February 2024 covering the period from 2018-19 to 2022-23. Audit methodology involved test check of records of the WCD Department, DSWOs, CDPOs and AWCs. Joint Physical Inspection (JPI) of AWCs and THR preparation units were conducted by Audit and the departmental representatives. Interviews of beneficiaries were also conducted to ascertain the satisfaction level. Out of 30 DSWOs, six⁷ had

⁷ Six District Social Welfare Offices (DSWOs) : (i) Balangir, (ii) Ganjam, (iii) Jharsuguda, (iv) Mayurbhanj, (v) Puri and (vi) Rayagada

been selected through Stratified Random Sampling method. Two CDPOs⁸ under each selected DSWO, and five AWCs⁹ under each CDPO, were selected through Stratified Random Sampling with replacement method. Five beneficiaries were selected for interview in each AWC from the available beneficiaries on the date of JPI.

The Entry Conference with the Women and Child Development Department was held on 17 April 2023 and the audit observations were discussed in the Exit Conference held on 11 September 2024.

Similarly, the Audit of MDM was conducted through test check of records of the Department of School and Mass Education, records in six¹⁰ District Education Offices (DEOs) out of the 30 DEOs selected through Stratified Random Sampling method and records of two Block Education Officers (BEOs) were examined under each selected DEO. At the ground level JPIs of five Schools of each selected BEOs were conducted and photographs were taken as a part of audit evidence, wherever required. Data and information collected were compiled and analysed during Audit.

The Entry Conference with School and Mass Education Department was held on 27 March 2023 and the audit observations were discussed in the Exit Conference held on 14 May 2025.

1.5 Acknowledgement

Audit acknowledges the cooperation and assistance extended by the Department of Women and Child Development; Department of School and Mass Education Department; and all the test-checked units, in the conduct of the Performance Audit.

⁸ Twelve Child Development Project Offices (CDPOs): Balangir and Belpara under Balangir district; Chhatrapur and Bhanjanagar under Ganjam district; Jharsuguda and Kolabira under Jharsuguda district; Baripada and Suliapada under Mayurbhanj district; Puri sadar and Gop under Puri district and Rayagada and Muniguda under Rayagada district

⁹ Sixty AWCs: Kanakpur, Saraspita, Sibhala-II, Sikachhinda and Teligothapada under **CDPO Balangir**; Bhatapada, Daromunda, Kadali, Kindrital and Thudibahal under **CDPO Belpara**; Barang-1, KC Nagardiha-2, Damien Nagar, T Berhampur and SitaNagar Chhama Khandi Chhak under **CDPO Chhatrapur**; Badapathara, Bahukapali, Baliapata, Dihapodhala-3 and Sorisamuli-2 under **CDPO, Bhanjanagar**; Banjari, Barmal, Indraswapada, Mundadhipa and Old Koilaga under **CDPO Jharsuguda**; Jhiralapalli IV, Kumaradihi, ludung-III, Mandirapada and R N Palli-III under **CDPO Kolabira**; Gadiadihi-B, Badbilla, Kundhei, Sagunabasa and Badadakoi under **CDPO Baripada**; Upparsahi, Balisulia, Sannachana, Palashdiha and Gandiadiha under **CDPO Suliapada**; Alapur, Chandanpur, Garailo, Rameswarpatna and Sasan damodarpur under **CDPO, Puri Sadar**; Ganaeswarpur-II, Kusupur-I, Balisahi, Golapur and Kabirajpur under **CDPO, Gop**; Attada, Badaraising, Bishnuguda, Ganganapeta and Sana Hansa under **CDPO Rayagada**, Bagdangori, Badabankili, Deokupuli, Hatadahikhal and Kalikolatha under **CDPO Muniguda**

¹⁰ (i) Balangir, (ii) Jharsuguda (iii) Mayurbhanj, (iv) Rayagada, (v) Ganjam and (vi) Puri

CHAPTER II

Integrated Child Development Services (ICDS)

2

Integrated Child Development Services (ICDS)

This chapter includes audit findings on the implementation of the Integrated Child Development Services (ICDS) scheme. Observations on financial outlay & expenditure, non/irregular coverage of beneficiaries, irregularities in delivery by Transport Agents, irregular renewal of contracts of Self Help Groups (SHGs), excess payment to SHGs towards supervision and processing cost, use of damaged/ unfit parboiled rice for Hot Cooked Meals (HCMs) in Anganwadi Centres (AWCs), supply of sub-standard and unsafe THR to beneficiaries, non-testing of samples, inadequate infrastructures in AWCs, etc., have been covered in this Chapter.

2. Integrated Child Development Services

The ICDS Scheme was launched by GoI on 02 October 1975 in recognition of the importance of early childhood care, which is the foundation for human development. It was designed to respond to meet the holistic needs of children, take care of health and nutrition needs of children (0-6 years) and pregnant and lactating mothers. Subsequently, GoI launched (8 March 2018) a National Nutrition Mission called POSHAN and brought the ICDS scheme under its umbrella. Further, in August 2022, the SNP of anganwadi services was also aligned under the 'Saksham Anganwadi and POSHAN 2.0 Mission' of GOI.

The SNP is one of the components under ICDS Scheme, which provides Morning Snacks and Hot Cooked Meals to children in the age group of 3 to 6 years, besides making available Take Home Ration) to pregnant and lactating mothers, Adolescent Girls and children from 6 months to 3 years. Severely underweight children (3-6 years of age) are also given THR over and above HCM under the scheme.

2.1 Financial outlay and expenditure

Para 1.1. of the guidelines for ICDS, 2017 states that it is a Centrally Sponsored Scheme funded on a cost sharing basis between GoI and the State Government. Funds are allocated for implementation of the scheme under two components, viz. ICDS (General) and ICDS (Supplementary Nutrition Programme). Under ICDS (General), the cost is shared between GoI and the State in the ratio of 60:40, while under ICDS (SNP), this cost is shared in the ratio of 50:50 between Central Share (CS) and the State Share (SS). For each quarter, the States were to submit the Statement of expenditure (SoE) along with Utilisation Certificates (UCs) to the MoW&CD. The funds were to be released by the Centre, based on the pace of expenditure by the States.

Scrutiny of records of the W&CD Department, GoO, revealed the following details of funds received and utilised during the FYs 2018-23 under ICDS (SNP) (Table 2.1):

Table 2.1: Funds received and utilised for ICDS (SNP) by GoO during 2018-23

(₹ in crore)

Year	Opening balance (CS + SS)	Funds received (CS+SS)	Total funds available	Funds utilised (CS+SS)	Percentage of utilisation	Closing balance (CS+SS)
1	2	3	4	5	6	7
2018-19	29.58	904.10	933.68	896.52	96.02	37.16
2019-20	37.16	1,005.16	1,042.32	1,013.65	97.25	28.67
2020-21	28.67	1,019.98	1,048.65	1,008.68	96.19	39.97
2021-22	39.97	1,088.48	1,128.45	910.01	80.64	218.44
2022-23	218.44	1,111.23	1,329.67	948.26	71.32	381.41
Total		5,128.95		4,777.12		

(Source: Compiled from the information furnished by the W&CD Department)

It can be seen from the above table that the Department had received ₹5,128.95 crore during the FYs 2018-23 (excluding opening balance of ₹29.58 crore of the year 2017-18) and utilised ₹4,777.12 crore, leaving an unspent balance of ₹381.41 crore as of March 2023. The year wise percentage of utilisation of funds varied from 71.32 per cent to 97.25 per cent. Though overall, 93.14 per cent of the funds received during 2018-23 were utilised, the efficiency of utilisation of funds during 2021-22 and 2022-23 remained between 71 to 80 per cent. The reasons for this were not available in the records made available to Audit.

While admitting the fact the Government replied (June 2025), that difference in funds released and expenditure incurred is due to the difference between the static survey data and fluctuating actual beneficiary coverage data. In order to minimise the gap, POSHAN tracker, a real time data monitoring application is in force from 3rd quarter of 2022-23.

2.1.1 Delay in submission of Utilisation Certificates

As per instructions of MoW&CD (May 2010), UCs for each quarter were to be submitted to the Ministry by 15th of the succeeding month¹¹ of the concerned quarter except for the quarter ending March where it was to be submitted by 31 May of the succeeding FY along with the annual SoE of the previous year.

Scrutiny of records revealed that there were persistent delays in submission of UCs to the MoW&CD by the State and these delays ranged between nine to 123 days during the period 2018-23, as detailed in *Appendix-II*. Further, scrutiny of records of six test-checked DSWOs revealed that none of the

¹¹ UC alongwith SoE for quarter ending June by 15th July, quarter ending September by 15th October and quarter ending December by 15th of January.

DSWOs had submitted the UCs to the Department in time and there were delays ranging from one to 416 days as given in *Appendix-III*

The districts were submitting UCs belatedly to the Department and the latter could not streamline the process to ensure timely submission of UCs. Due to this, there was curtailment of Central Share during 2018-19 as given in **Table 2.2** below.

Table 2.2: Details of funds proposed and Central Share released by GoI

(₹ in crore)

Year	Amount proposed for ICDS (SNP) by the Department	Amount of CS released by MoW&CD	Amount of CS curtailed by MoW&CD
A	B	C	D = (B-C)
2018-19	567.40	434.51	132.89
2019-20	567.94	494.67	73.27
2020-21	512.79	502.99	9.80
2021-22	526.50	494.54	31.96
2022-23	540.70	449.42	91.28
Total	2,715.33	2,376.13	339.20

(Source: Compiled from the records of the Department)

As seen from the above table, GoI curtailed CS of ₹132.89 crore during 2018-19 due to non-submission of UCs. Overall, there was a curtailment in approval of CS of ₹339.20 crore by GoI during the years 2018-19 to 2022-23 due to non-submission of UCs

While accepting the fact of delay in submission of UCs and noting it for future compliance the Government replied (June 2025) that currently UCs are being submitted on the basis of actual expenditure reflected in PFMS after implementation of Single Nodal Account. Regarding curtailment of CS during 2018-23, the Government replied that there was no curtailment during 2023-24 and 2024-25.

The reply regarding submission of UCs is not tenable as submission of UCs to GoI by the GoO was delayed by a period up to 123 days during the year 2022-23 even when the Single Nodal Account was integrated with PFMS. It indicates that the UCs were actually not based upon the actual expenditure reflected in PFMS but the withdrawals from treasury were considered as utilisation and UCs submitted.

2.1.2 Delay in submission of Annual Programme Implementation Plan

Scrutiny of records of the Department showed that every year GoI had issued notifications instructing the State governments to submit the Annual Programme Implementation Plan (APIP) for ICDS for the succeeding year by the dates stipulated in related notifications. The APIP consisted of detailed information about the targets for the year and financial proposal for implementation of the programme. Hence, the APIP was an important document for requisitioning funds required for ICDS under CS from GoI. However, there were delays in submission of APIP by the State Government,

ranging between seven to 58 days during 2018-23 as given in **Table 2.3** below.

Table 2.3: Details of delay in submission of AIPs during 2018-23

Year	Stipulated date for submission of APIP	Date of submission of APIP by W&CD Department	Delay in Submission (in days)
A	B	C	D
2018-19	30 January 2018	19 February 2018	20
2019-20	10 January 2019	17 January 2019	7
2020-21	25 February 2020	23 April 2020	58
2021-22	25 February 2021	5 April 2021	39
2022-23	Not specified	3 November 2022	NA

(Source: Compiled from the records of the Department)

The Department stated (April 2024) that except for the year 2018-19, in all the years (2019-23) the AIPs were submitted before the date of the meeting of the Empowered Programme Committee (EPC). Further, there was a delay of only four days in the submission of APIP for the year 2018-19.

The reply of the Department was not tenable as it failed to comply with the directions of GoI regarding due date of submission, and the comparison with the date of holding of EPC meetings was irrelevant.

2.1.3 Funds received and utilised by test-checked districts

Scrutiny of records in six test-checked DSWOs revealed that funds of ₹1,448.97 crore were received by the DSWOs during 2018-19 to 2022-23 and expenditure of ₹1,337.07 crore was incurred on implementation of the SNP programme as given in the **Table 2.4** as follows.

Table 2.4: Details of funds received and utilised by the selected districts

(₹ in crore)

Sl. No.	District	Receipt of funds during 2018-19 to 2022-23	Funds utilised during 2018-19 to 2022-23	Balance	Remarks
1	Balangir	217.32	217.32	0	-
2	Ganjam	507.56	465.81	41.75	Surrendered
3	Jharsuguda	54.73	50.15	4.58	Withdrawn by GoO ¹²
4	Mayurbhanj	328.96	308.78	20.18	Surrendered
5	Puri	184.27	145.07	39.20	Surrendered
6	Rayagada	156.13	149.94	6.19	Surrendered
	Total	1,448.97	1,337.07	111.90	

(Source: Compiled from the information furnished by the DSWOs)

¹² During 2020-21, out of unutilised balance of ₹4.58 crore, ₹1.48 crore was withdrawn by GoO, reasons for which were not on record.

It can be seen from the table above that funds of ₹111.90 crore were surrendered / withdrawn during the year 2018-23 despite the fact that all enrolled beneficiaries in these districts had not been covered, as discussed in the succeeding paragraphs.

While admitting the facts, the Government replied (June 2025) that difference in funds released to Districts and actual expenditure by them is due to the difference between the static survey data and fluctuating actual beneficiary coverage data. In order to minimize the gap, POSHAN tracker, a real time data monitoring application, is in force from 3rd quarter of 2022-23.

2.2 Programme implementation under ICDS

2.2.1 Non-coverage of beneficiaries

The Supplementary Nutrition Programme is one of the six services provided under ICDS. SNP was aimed at improving health and nutritional status of children, pregnant women, and lactating mothers by giving nutritional support for 300 days a year to children in the age group of six months to six years, pregnant women and lactating mothers. Each beneficiary was to be provided nutritious food as part of morning snacks, Hot Cooked Meal, and Take Home Ration under the programme.

Scrutiny of records in the six test-checked DSWOs revealed that 57,64,642 beneficiaries were enrolled during 2018-23 under SNP. Out of this, 55,66,539 beneficiaries were covered under the scheme and provided with nutritional support while 1,98,103 beneficiaries were deprived of this support. Details of district-wise enrolment and coverage of beneficiaries is given in **Table 2.5** below.

Table 2.5: Beneficiaries enrolled and Coverage therein in the test-checked districts (during 2018-23)

Sl. No.	Name of the district	No. of beneficiaries enrolled	No. of beneficiaries provided nutritional support	No. of beneficiaries not provided nutritional support
<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>
1.	Balangir	9,30,581	8,56,942	73,639
2.	Ganjam	20,50,019	19,72,024	77,995
3.	Jharsuguda	2,36,493	2,02,251	34,242
4.	Mayurbhanj	12,81,953	12,73,282	8,671
5.	Puri	6,47,177	6,47,177	0
6.	Rayagada	6,18,419	6,14,863	3,556
Total		57,64,642	55,66,539	1,98,103

(Source: compiled from the information furnished by the DSWOs)

Thus, despite availability of funds, 1,98,103 beneficiaries were deprived of the benefits under SNP. This was also corroborated during the interview conducted by Audit wherein 13 out of 121 surveyed beneficiaries stated that

they had been left out due to non-enrolment in the Poshan tracker¹³ and other reasons like non-linkage with Aadhaar, temporary migration of pregnant woman for childbirth to their parental house etc. There is thus a need for the Government to take necessary steps to ensure enrolment of all the eligible beneficiaries by addressing such issues.

In reply the Government stated (June 2025) that efforts are being made to attain 100 *per cent* Aadhar enrolment and coverage of beneficiaries.

2.2.2 Short lifting of foodstuff

Para 6 of the revised Guidelines for the Implementation of Take Home Ration, 2018 stipulated that GoI should supply wheat at a subsidised rate for the preparation of THR. Wheat meant for THR should be lifted from the Food Corporation of India (FCI) and supplied to the concerned Self-Help Groups (SHGs.) Further, para 1.2 under Part-B of the guidelines stipulates that rice was to be supplied by the Odisha State Civil Supplies Corporation (OSCSC) for HCM.

Scrutiny of records revealed that against the allocated quantity of 2,22,851.21 MT (including opening balance of 326.31 MT) of rice and 2,98,403.20 MT of wheat (including the opening balance of 300 MT) during the period 2018-23, the Transport Agents (TAs)¹⁴ lifted and delivered 2,02,598.15 MT and 2,85,375.60 MT respectively. As such, there was short lifting of rice and wheat by 20,253.06 MT (2.27 to 33.22 *per cent*) and 13,027.60 MT (0.47 to 21.16 *per cent*) respectively (as given in *Appendix-IV*), impacting the coverage of beneficiaries under the THR component.

In reply, the Government stated (June 2025) that allocation of foodgrains to Districts was made based on quantity of food grain received from GoI and actual number of beneficiaries to be covered in the districts.

The reply is not acceptable as the audit findings in six test checked DSWOs showed less coverage of beneficiaries as discussed in **Paragaph 2.2.1**.

2.2.3 Unrealistic preparation of APIP proposal

The MoW&CD, GoI while approving (29 July 2020) APIP for the year 2020-21 suggested that physical verification of beneficiaries should be carried out.

Scrutiny of APIP proposals of the Department and UCs submitted for the respective years revealed that there was lesser utilisation of funds ranging from ₹28.67 crore to ₹381.41 crore against the available funds for SNP, as mentioned in *Appendix-V*. This indicated that APIP proposals for SNP had

¹³ POSHAN Tracker application enables real-time monitoring and tracking of all AWCs, AWWs and beneficiaries against defined indicators. Beneficiaries are Aadhaar seeded to ensure last mile tracking and delivery of services.

¹⁴ Transporter / Transport Agents are engaged through open tendering by the DSWOs for transportation of wheat from FCI godown to SHGs and rice from the godowns of OSCSC to the Anganwadi Centers.

not been prepared correctly by taking into account the actual number of beneficiaries available during 2018-23, as detailed below.

During the period under scrutiny, coverage of 2,19,43,372 beneficiaries (under three categories: (i) children between six months – six years, (ii) six months – six years severely malnourished children and (iii) pregnant and lactating mothers was planned for in the AIPs under SNP. For this, funds amounting to ₹5,430.66 crore were required as per the cost norms¹⁵ approved in the AIPs. However, all beneficiaries *i.e.*, 2,19,43,372 were shown as covered after an expenditure of ₹4,777.12 crore only (instead of the full projected requirement of ₹5,430.66 crore), which indicated that either all the beneficiaries had actually not been covered, or that the GoO had furnished incorrect information in UCs submitted with regard to number of eligible beneficiaries covered, to GoI for release of higher CS funds. Further, there was no evidence on records regarding any physical verification of beneficiaries undertaken by the State.

The Government replied (June 2025) that the proposal in APIP is based on survey data and expenditure incurred was based on actual beneficiaries registered at AWCs during the period.

The reply was not tenable as the actual number of beneficiaries was required to be assessed for the APIP and submission of financial proposal to GOI. Since all the eligible beneficiaries were shown as covered in the UCs despite the short release of CS by GoI and under-utilisation of allotted funds, this indicated that the assessment of fund requirement for the financial proposal in the APIP was not based on actual numbers of beneficiaries. Further, Audit also noted that 1,98,103 beneficiaries enrolled under the scheme were not provided nutritional support in the test-checked six DSWOs.

2.2.4 Delay in Aadhaar enrolment of beneficiaries

As per MoW&CD, GoI notification (February 2017), individuals desirous of availing SNP at AWCs were required to furnish proof of possession of Aadhaar number or undergo Aadhaar authentication¹⁶ from 1 April 2018. Aadhaar enrolment process was also to be followed for children below the age of five years. In case authentication by using Aadhaar was not possible, the beneficiaries would continue to avail the SNP at AWCs subject to production of certain documents as prescribed by MoW&CD, GoI¹⁷. Further, as per Notification (July 2017) of MoW&CD, GoI, Unique Identification Authority of India (UIDAI) authorised W&CD Department of States to become

¹⁵ Cost per beneficiary per day (as fixed in Guidelines) ; Children (7 month to 3 years): ₹8.00, Severe underweight children (6 month to 3 years): ₹12.00 and Pregnant and Lactating Mother: ₹9.50.

¹⁶ “Authentication” means the process by which the Aadhaar number along with demographic information or biometric information of an individual is submitted to the Central Identities Data Repository for its verification and such Repository verifies the correctness, or the lack thereof, on the basis of information available with it, as per Section 2(c) of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.

¹⁷ Notification No. SO 348(E) dated 6 February 2017.

Registrars for Aadhaar enrolment and start enrolment facilities at AWCs at regular intervals for enrolment of children, adolescent girls and women beneficiaries. The capital cost of full enrolment (including laptops, computers, printers, scanners, GPS devices, fingerprint and iris scanners) were to be met from administrative expenses under ICDS (General) as per existing cost sharing basis. The Aadhaar seeding and data validation of beneficiaries was to be completed by 31 March 2018.

Scrutiny of records at W&CD Department revealed that ₹15.21 crore¹⁸ was available with the Department for procurement of three sets of Aadhaar enrolment kits¹⁹ each for 338 Child Development Project Offices (CDPOs) totalling to 1,014 sets as of December 2017. After lapse of more than two years from the date of notification, the W&CD Department intimated (13 March 2020) Odisha Computer Application Centre (OCAC), Bhubaneswar for submission of detailed estimates for procurement of the kits. OCAC submitted (20 March 2020) estimates for 338 Tablet based (Child Enrolment Lite Client) Aadhaar kits and 676 Laptop based Aadhaar kits at a total cost of ₹9.46 crore excluding GST and consultancy charges.

Subsequently, W&CD Department placed (June 2020) funds of ₹9.46 crore with OCAC towards the cost of the Aadhaar equipment. However, OCAC procured only 676 Laptop based Aadhaar kits at a total cost of ₹7.32 crore as of October 2020. As stated by OCAC, 338 Tablet based Aadhaar kits were not procured due to delays in finalisation and notification of tablet specification by UIDAI, due to which ₹2.14 crore remained unutilised (as of March 2023).

Further, scrutiny of records of the Department revealed that out of 676 Aadhaar kits procured, only 394 kits were functional (in 338 CDPOs) and the remaining 282 Aadhaar kits were non-functional. Hence, the Department directed (May 2023) all District Collectors to take prompt steps to make all the Aadhaar kits functional and expedite Aadhaar enrolment as only 42 *per cent* children in the age group of zero to five years were Aadhaar enrolled in the State as of May 2023.

Thus, (i) the delay of more than two years in procurement of Aadhaar enrolment kits; (ii) non-procurement of 338 Tablet based enrolment kits despite availability of funds; and (iii) non-utilisation of 282 Aadhaar kits led to delay in Aadhaar based authentication of beneficiaries, which was originally targeted to be completed by 31 March 2018.

In reply, the Government stated (June 2025) that 338 tablets could not be procured by OCAC due to frequent change in UIDAI client and kit specifications. However, OCAC had purchased 250 Aadhaar linked Birth registration kits with the assistance of Health & Family Welfare Department. OCAC has been intimated to make 282 non-functional Aadhaar kits functional and districts have been instructed to conduct camps on Aadhaar enrolment at district level. The status of Aadhaar enrolment in the age group of zero to 5 years as of January 2025 is more than 52 *per cent*.

¹⁸ CS: ₹9.13 crore and SS: ₹6.08 crore

¹⁹ Laptop based Aadhaar kit and Tablet based Aadhaar kit

The reply was not acceptable as after the sanction of funds by GoI in December 2017, the W&CD Department initiated (March 2020) procurement procedure with OCAC after a lapse of more than two years. Further, the Department could not utilise all the procured Laptop based Aadhaar kits which further delayed enrolments. Thus, the Department failed to ensure enrolment of beneficiaries through Aadhaar enrolment kits and deprived eligible beneficiaries of benefits of SNP during the period of delay and achievement of Aadhaar enrolment was limited to 52 *per cent* only as of January 2025.

2.2.5 Disruption of feeding days for supply of Hot Cooked Meals

As per Para 1 of the Revised guidelines for implementation of THR, 2018 children in the age group of three to six years were to be given HCM as part of nutritional support for 300 days in a year.

Scrutiny of records of 60 AWCs under six selected DSWOs revealed that in 45 AWCs, children in the age group of three to six years had been provided HCM for 62,100 days against the requirement of 65,400 days, resulting in disruption of 3,300 days of HCM during 2018-19 to 2022-23, as detailed in *Appendix-VI*. Thus, the target of providing HCM for 300 days per year at the AWCs could not be achieved.

In reply the Government stated (June 2025) that two major reasons for disruption of 3,300 days of HCM was due to Covid 19 pandemic and extreme heat wave during peak summer in which dry rations were distributed in place of HCM to pre-school children at AWCs.

The reply could not be verified as there were no records in the AWCs evidencing the distribution of dry ration during disruption period of 3,300 days of HCM.

2.3 Irregularities in delivery of foodstuff by the Transport Agents

As per para 2 of the Revised Guidelines for Implementation of THR, 2018, this THR was to be given to pregnant and lactating mothers, children between the ages of six months to three years, as they do not attend the AWC on a daily basis. Severely underweight children (three-six years) were also to be given THR, over and above HCM. Further, Para 6 of the Guidelines stipulated that GoI should supply wheat at a subsidised rate and that wheat based *chhatua*²⁰ would be prepared by SHGs²¹. Wheat meant for THR should be lifted from FCI and supplied to the concerned SHGs by the Transport Agents (TA), engaged for this purpose. Proper receipts regarding quality and quantity should be taken from the SHGs and the District Collector was to monitor this closely. Delivery must be done at each SHG/AWC point only for a month's requirement. The processes for delivery of rice and wheat at AWCs and SHGs are given in the Flow Charts 3 and 4.

²⁰ Chhatua is made by dry-roasting of wheat, ground nut, Bengal gram and sugar and grinding to a fine flour.

²¹ A group of poor or disadvantaged people come together on their own (voluntarily) with the clear objectives of bringing about a positive change in the situation in which they find themselves in, through self-help and self-reliance.

Chart 3: Process of allotment of rice (ICDS)

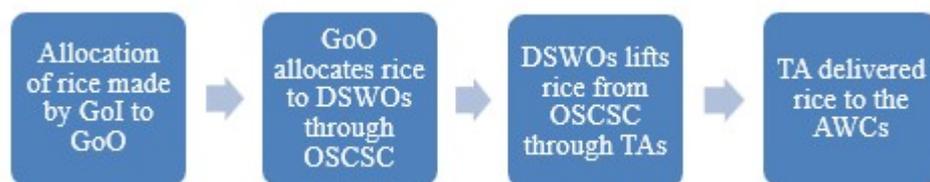


Chart 4: Process of allotment of wheat (ICDS)



2.3.1 Short delivery of wheat by the Transport Agent

As per clause 12 of the agreement (February 2019) between the District Collector, Rayagada and the TA, the DSWO had the right to deduct and adjust any amount found recoverable towards supply of less quantity of the food stuffs.

Scrutiny of records (including stock registers) available at DSWO, Rayagada revealed that the TA was unauthorisedly keeping a stock of wheat while the Scheme Guidelines provided for delivery of full quantity of wheat issued by FCI, directly to SHGs. This practice of keeping the wheat issued by FCI in unauthorised stock maintained by the TA facilitated scope for pilferage as noticed in the following case.

Under DSWO, Rayagada, the Stock Register of the TA showed that there was a Closing Balance (CB) of 928 quintals of wheat for the year 2017-18. The TA had lifted 85,852.86 quintals of wheat from FCI during the years 2018-19 to 2022-23. Therefore, the total quantity of wheat available for delivery was 86,780.86 quintals as given in the table. As per DSWO records, during 2018-23, the TA had delivered 86,409.86 quintals to the SHGs. Hence, there should have been a closing stock of undelivered wheat of 371 quintals as detailed in **Table 2.6** below, however the Stock Register of the TA showed closing balance as nil at the end of the year 2022-23.

Table 2.6: Details of delivery of wheat to the SHGs

Year	Opening Balance	Total quantity allocated to DSWO and lifted by TA from FCI	Total quantity available for delivery	Quantity delivered by the TA to the SHGs	Closing balance
1	3	3	4	5	6
2018-19	928	17,850.70	18,778.70	18,778.70	0.00
2019-20	0.00	17,437.50	17,437.50	17,433.50	4.00
2020-21	4.00	18,277.56	18,281.56	17,328.36	953.20
2021-22	953.20	17,035.20	17,988.40	17,346.60	641.80

Year	Opening Balance	Total quantity allocated to DSWO and lifted by TA from FCI	Total quantity available for delivery	Quantity delivered by the TA to the SHGs	Closing balance
1	3	3	4	5	6
2022-23	641.80	15,251.90	15,893.70	15,522.70	371.00
Total		85,852.86	86,780.86	86,409.86	

(Source: Information furnished by FCI and DSWO, Rayagada)

The value of this undelivered balance of 371 quintals of wheat was ₹9.71 lakh²² but the DSWO, Rayagada neither reconciled the stock position with the stock account of the TA nor did he deduct any amount for the short delivery from the payment made to the TA. Thus, due to lack of close monitoring of lifting and delivery of wheat by the Collector and co-ordination between the Collector and the DSWO, there was short delivery of 371 quintal of wheat amounting to ₹9.71 lakh.

In reply, the Government stated (June 2025) that DSWO, Rayagada has been instructed to recover the amount from the TA for short delivery and Department has prepared SOPs to avoid the same in future.

2.3.2 Short delivery of rice by the Transport Agencies to AWCs

As per para 1.2 of the Guidelines for Implementation of Morning Snacks and HCM, 2018, TA may be engaged for lifting of rice from the godown of OSCSC and supplying the same to the AWCs. Further, the TA should carry weighing machine and weigh the stock at the delivery point in front of the Jaanch Committee²³ (JC)/ Mothers Committee²⁴ (MC), as the case may be. Para 1.3 of the Guidelines stipulated that availability of measuring equipment should be ensured at the level of AWCs so as to ensure greater transparency and amenability to checks.

In order to ascertain the actual quantity of rice delivered to AWCs by the TAs, Audit conducted JPIs (between 02 September 2023 and 20 January 2024) of 60 sampled AWCs under six selected DSWOs and found 119 sealed rice bags in 37 AWCs.

- Audit weighed all the 119 sealed bags of rice in the presence of Anganwadi workers (AWWs) and the Supervisors and found that in 115 bags (96.64 per cent), against the required quantity of 50 kg rice per bag, there was shortage of rice ranging from 0.1 kg to 16.580 kg. Thus, against the required quantity of 57.50 quintals²⁵ of rice, there was 50.77 quintals of rice available in the bags.

²² 371 quintals X ₹2,617 per quintal (Wholesale price of wheat for the year 2022 published by Ministry of Agriculture and Farmers Welfare, GoI) = ₹9,70,907

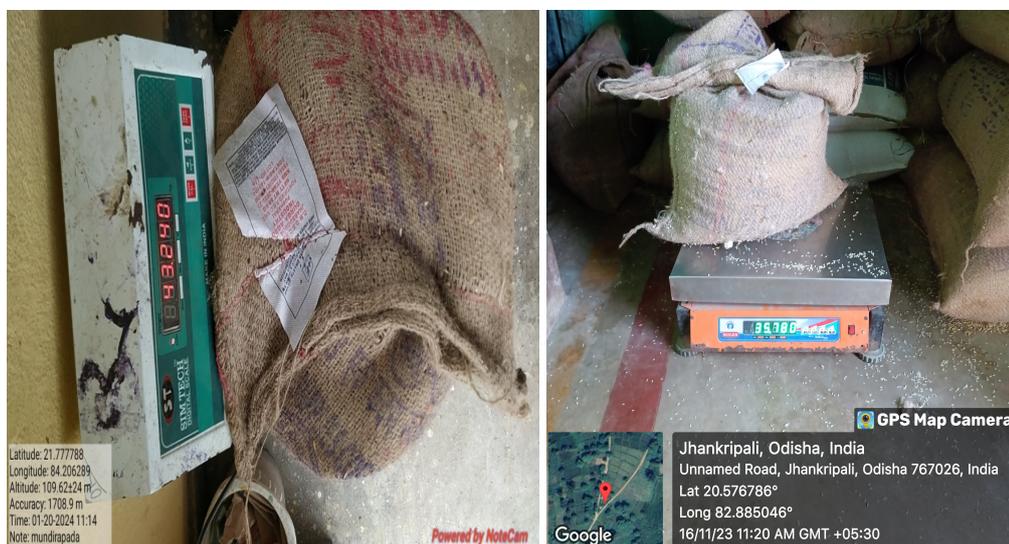
²³ Jaanch Committee is set up in village with a composition of a retired Government/ PSU employee, President/ secretary of best graded SHGs, one person with disability, Chairperson of Mothers Committee and president of village Education Committee to ensure all feeding programme maintain prescribed standards of quality and quantity.

²⁴ Mothers Committee is the committee of mothers whose children are attending AWCs.

²⁵ 115 bags X 50 kg per bag = 5,750 kg (57.50 quintals)

- As per the Scheme Guidelines, the TA was responsible for delivery of correct quantity of food stuff to the AWCs, hence the short delivery clearly raised the risk that in test-checked districts, the TAs had removed rice from the sealed bags and short quantities of rice bags had been delivered to the AWCs.
- In total, 10,92,980 bags of rice were delivered to the six test-checked districts during 2018-23. Considering the average shortage of rice in the AWCs, there was a possibility of short delivery of almost 62,686.12 quintals of rice to AWCs in these districts worth approx. ₹20.85 crore as detailed in *Appendix-VII*.

Instances of delivery of 43.240 kg and 39.780 kg rice bags instead of 50 kg each at AWC, Mandirapada under CDPO, Kolabira of Jharsuguda district and AWC, Thudibhal under CDPO, Belapara of Balangir district respectively are given in **Photographs 1 and 2** below.



Photograph 1 and 2: Actual weight of rice bag was 43.240 kg at AWC, Mandirapada and actual weight of rice bag was 39.780 kg at AWC, Thudibhal

As stated by the AWWs, the TAs never carried weighing machines and never weighed the rice at the time of delivery at AWCs in the entire 60 test checked AWCs during 2018-23. It was also informed that JC/MC members were also not present at the time of delivery of rice at the AWCs. Thus, non-monitoring of delivery of rice at AWCs by the JCs/ MCs and non-weighing of rice bags by the TAs not only resulted in short delivery of rice, it also raised the risk of feeding of lesser quantity of rice to the beneficiaries.

The Government accepted the observation and stated (June 2025) that all the six districts have been instructed to take action against the present TA and recover the short supply of rice. Further, the Department had prepared SOPs that would be shared with districts to avoid the same in future.

2.3.3 Irregularities in selection of Transport Agent

As per para-2(i) and 6(ii) of the Revised Guidelines for Implementation of THR, 2018, a transporter may be engaged by the DSWO for transportation of wheat from FCI godown to the SHGs. Similarly, as per para-1.2 (i) of the Revised Guidelines for Implementation of Morning Snacks (MS) and HCM, 2018, a transport agent may be engaged for lifting of rice from the godown of OSCSC and supplying to the AWCs. Further, para 1.2 (ii) of the Guidelines and para 2(i) of the Guidelines for THR provide that a fair, open and transparent tendering procedure should be followed in the selection of TAs and local condition and prevailing prices should be taken into account to arrive at competitive rates.

Scrutiny of records of DSWO, Balangir revealed the one bidder²⁶ was selected as TA for the year 2020-21 under the Puintala ICDS project in Balangir district. On receipt (May 2021) of complaints from CDPO, Puintala against the TA, regarding short delivery of rice to 21 AWCs, the DSWO, Balangir issued show cause notice (June 2021). In reply to the show cause notice, the TA denied any wrongdoings, which was not accepted by the DSWO. Subsequently, six CDPOs of the district intimated (July 2021) the DSWO regarding short delivery of rice and other irregularities like non-distribution of rice on time, non-submission of delivery challans *etc.*, by the TA during 2020-21. Accordingly, the DSWO debarred (August 2021) the TA from participation in any similar tenders in the district. Audit however, noticed that the bidder was again selected as TA for the year 2022-23 in the same district (Balangir) by the tender committee despite the above-mentioned allegations against his performance.

Audit also conducted JPI of 10 AWCs (between 17 October 2023 and 16 November 2023) in Balangir district where the same bidder was supplying rice and noticed that the bidder had supplied 1144.15 kg of rice against 1300 kg resulting in short supply of 155.85 kg rice to the 10 AWCs. Further, in two ICDS projects²⁷, 12,095.80 quintals of rice was supplied by the TA during 2018-23. However, the rice had not been weighted in the AWCs in presence of JCs/MCs due to which actual quantity of rice received in the AWCs could not be ensured. As such, short receipt of rice in these AWCs could not be ruled out. Thus, selecting the bidder as TA for the year 2022-23 despite allegations against his performance was irregular.

The Government accepted (June 2025) the audit observation and stated that DSWO, Balangir has been instructed to take necessary action.

2.3.4 Irregular release and non-forfeiture of security deposits of the TAs

The DSWO, Ganjam floated (January/April 2018) a tender for selection of TA for transport of SNP foodstuff during 2018-19 with the following terms and conditions:

²⁶ Rajesh Ranjan Patra

²⁷ Belpada and Balangir under Balangir district

- Para 5 (ix) of the tender documents (Notice Inviting Tender) stipulated that the bidder had to submit the Earnest Money Deposit (EMD) amounting to ₹20 lakh. The instrument of deposit²⁸ was to be duly pledged in the name of District Collector Ganjam/ DSWO Ganjam with validity of at least one year from the date of Tender Notice.
- As per Para 6 (viii) of the tender document, in case there was more than one bidder as L1, an open lottery system would be adopted.
- Further, as per para 15, EMD amount of the unsuccessful bidders was to be refunded after finalisation of the tender whereas the EMD of the successful bidders was to be converted into Security Deposit (SD) and was to be released only after successful completion of the contract period and after audit of the accounts relating to the period.
- Breach of any terms/ conditions of the agreement/ unwillingness to undertake the transport work after acceptance of tender would lead to forfeiture of EMD/ SD.

For the year 2019-20 also NIT for selection of TA, with same terms and conditions was floated (February 2019). Scrutiny of related files/ records in DSWO, Ganjam revealed the following irregularities:

2.3.4.1 Irregular splitting of tender

For the year 2018-19 and 2019-20 tenders were called for finalisation of engagement of TA for transport of SNP foodstuff for the entire district. Six bidders (in 2018-19) and seven bidders (in 2019-20) participated in these tenders and quoted the same price of ₹54.34 and ₹73.75 in both the years respectively. Subsequently the tender committee under the Chairmanship of the District Collector, Ganjam on May 2018 and February 2019 finalised the tender by apportioning the work of transportation of food stuff among all the six and seven qualified bidders for the respective years.

Thus, instead of resorting to lottery process to finalise the bidders as circulated in the NITs, tenders were split and awarded to all the participating bidders in violation of the terms and conditions of the tender document. Quotation of the exact same rates by six/seven bidders in two tenders also raises the doubt of collusion.

2.3.4.2 Irregular refund of SD to TA and less realisation of SD from TA

During 2018-19, all the six successful bidders²⁹ submitted EMD at the rate of ₹20 lakh each, in shape of Term Deposit Receipt (TDR) in favour of DSWO, Ganjam which was to be converted to SD after finalisation of the tender. It

²⁸ In the shape of Kisan Vikash Patra (KVP)/ National Savings Certificate (NSC)/ Fixed Deposit (FD)/ Bank Draft (BD)/ Bankers Cheque (BC) issued by any Scheduled Bank/ Post Office

²⁹ Anil Kumar Patra, Bineta Swain, Jamuna Mohanty, Kabindra Nath Panda, Pramod Kumar Sahoo, and Sisir Kumar Panigrahy

was, however, observed that considering the representations of the TAs for refund of SD, the District Collector, Ganjam, approved the refund (November 2018) of ₹20 lakh. This was on the ground that the TAs had deposited ₹20 lakh each as EMD with their bids for tender of transportation of SNP foodstuff for the entire district, whereas each TA was distributing foodstuff for 1/6 of the district now. As such, the DSWO, Ganjam directed (November 2018) the TAs to deposit ₹five lakh each in shape of FD duly pledged in favour of DSWO, Ganjam. Accordingly, the TAs deposited ₹five lakh each in shape of pledged TDR. Subsequently, the DSWO, Ganjam requested (November 2018) the concerned Bank for de-pledging the amount of ₹20 lakh of each TA. Thus, SD amounting to ₹90 lakh (₹15 lakh to each bidder) was refunded (November 2017 and January 2018). During 2019-20, engagement of TA was similarly done by apportioning the work among all seven bidders and SD at the rate of ₹five lakh was collected from each of the seven TAs instead of ₹20 lakh each as per condition of tender document.

Thus, inviting tender for the whole district with EMD ₹20 lakh and awarding the contract by splitting the work and reducing the SD to ₹five lakh was in contravention of the conditions of the tender documents and it deprived other interested bidders (with less resources) of equal opportunity of participation in the tendering process.

The Government stated (June 2025) that the audit observation has been noted for future guidance and all districts have been instructed to sign a standard legal document with TAs and collect SD as per tender document.

2.3.4.3 Non-forfeiture of security deposit

As per the terms and conditions of the tender documents, breach of any terms/ conditions of the agreement/ failure/ unwillingness to transport after acceptance of tender shall lead to forfeiture of SD. Audit noticed that one TA³⁰, engaged for transportation of SNP foodstuff for the year 2020-21 and 2021-22 with submission of SD of ₹five lakh, expressed (28 February 2022) inability to work further on the ground of participation in the Municipal Election 2022. The TA requested the DSWO, Ganjam to accept resignation as Transport Agent under SNP. Accordingly, the District Collector, Ganjam, disengaged the TA (4 March 2022) with effect from 01 March 2022 before completion of the contract period (*i.e.*, 31 March 2022) and another TA³¹ was instructed to take charge temporarily of distribution of rice and wheat during the remaining period of the contract. However, the SD of ₹five lakh of the disengaged TA was not forfeited. Thus, disengagement of TA before completion of contract period without forfeiture of SD was irregular and against the terms of the contract.

In reply the Government noted (June 2025) the observation for future guidance.

³⁰ Bineta Swain

³¹ Sisir Kumar Panigrahy

2.3.5 Short realisation of cost of foodstuffs from the TA

As per clause 3(e) of the agreement between DSWO, Puri and the TA, the TA would be held responsible for taking delivery of stock, shortage and damage noticed if any, during transit of stock and no shortage would be allowed to the TA. Further, clause 3(g) of the Agreement stipulated that the agent was liable to pay the cost of the foodstuff, if any is lost by theft or damage by fire or any other natural calamities during transportation. In case, the TA failed to comply with any of the terms and conditions of the agreement, it shall be lawful on the part of the authority to either forfeit the SD amount in part or full.

Scrutiny of records of DSWO, Puri revealed that one TA³² was engaged for transportation of foodstuffs for the year 2019-20 for CDPOs, Puri Sadar and Puri Municipality and the agreement was subsequently extended up to 2020-21. Before expiry of the extended agreement, the TA requested (February 2021) the DSWO for disengagement on health grounds. In response, the DSWO instructed (April 2021) CDPOs, Puri Sadar and Puri Municipality to submit the no dues certificate in respect of the TA and engaged another TA for 2021-22 onwards. The CDPOs informed (April/ July 2021) the DSWO that the TA had not delivered 966.15 quintals³³ of wheat lifted from FCI. As such, the TA was liable to pay ₹23.19 lakh³⁴ towards the value of the wheat short supplied. Audit noticed that the DSWO recovered only ₹2.65 lakh from the TA. This resulted in short recovery of ₹20.54 lakh for the short supply of wheat from the TA. Although an EMD of ₹five lakh was received which was converted to SD, nothing about encashment or return of SD was found on record.

In reply the Government noted (June 2025) the observation for future guidance and directed the District Collector/DSWO, Puri to recover the remaining amount.

2.3.6 Engagement of SHGs with expired/ no food safety license

As per para 18 of the Revised Guidelines for implementation of THR, 2018, SHGs engaged in production of THR would come under the purview of the Food Safety and Standards (FSS) Act, 2006. It was mandatory for DSWOs to ensure that the SHGs/SHG Federations were registered or licensed, as applicable, under the Food Safety and Standards Authority of India (FSSAI) or applicable Rules/ Regulations. Further, the SHGs engaged were to display the certificate in the premises of the THR unit.

Scrutiny of records in DSWO, Jharsuguda showed that there was no valid food safety license for the period ranging between 61 to 271 days in respect of seven SHGs, responsible for preparation and distribution of THR during 2018-23 in contravention to the provisions of the Guidelines.

³² Shri Prasanna Kumar Mishra

³³ Puri Sadar: 687.15 quintals and Puri Municipality: 279.00 quintals

³⁴ 966.15 quintals X ₹2,400 per quintal= ₹23,18,760

Further, scrutiny of records in DSWO, Ganjam revealed that one SHG³⁵ continued preparation and distribution of THR during 2020-22 without renewal of its food license while in case of another SHG³⁶, it continued its preparation and distribution till the date of audit (August 2023) without renewal of its food license since 2019-20. Similarly, in DSWO, Balangir, six SHGs³⁷ were engaged in preparation and distribution of THR without valid food license from the Designated Officer, Food Safety-cum-District Public Health Officer of respective districts at the time of renewal of contract for the year 2019-20 to 2022-23.

This lack of food license raised the risk of distribution of THR prepared without due monitoring and compliance with prescribed norms of hygiene and quality. In reply, the DSWO, Jharsuguda stated (February 2024) that instructions would be issued to all the SHGs to renew the license well in advance. Replies of the DSWO, Ganjam and Balangir are awaited (May 2024). In reply the Government stated (June 2025) that all the SHGs supplying THR in Ganjam, Balangir and Jharsuguda district currently have valid food licenses and instructions have been issued to all districts to take necessary action against SHGs without valid food safety licenses.

2.3.7 Irregular renewal of contracts of SHGs for preparation and distribution of THR

As per para 12 of the Revised Guidelines for Implementation of THR, 2018, a contract should be signed between the CDPO and the SHG (s) laying down the terms and conditions of preparation and distribution of THR. Normally, the contract should be for a period of one year only. Further, before the end of one year, a review of the SHG's performance should be done by the District Collector after which a decision can be taken to either renew or rescind the contract. Moreover, as per para 16 of the Guidelines, in case it was found that the THR had not been prepared as per specifications or was contaminated, the whole lot would be seized and rejected. The concerned SHG should then be black-listed and another SHG be immediately engaged for THR preparation so that there was no disruption in supply. As per notification (July 2013) of W&CD Department, the CDPOs had to collect *chhatua* samples from the SHGs and send the same to the State Food Testing Laboratory (SFTL) for testing for quality. As per the Department's communication (July 2019) to all District Collectors, renewal/ extension of contract of THR producing SHGs should be aligned with the financial year. The process of assessment could start in February every year and renewal of fresh agreement was to be completed by 31st March every year.

Scrutiny of records of six selected DSWOs revealed the following irregularities.

³⁵ Sri Laxmi Narayana SHG, Buguda

³⁶ Maa Mangala SHG, Bhanjanagar

³⁷ Rani Laxmibai Shakti Sanchayika Mahasangha SHG, Maa Santoshi SHG, Kendumundi, Maa Laxminarayan SHG, Dhanghara, Narishakti Masala Udyog, Baragaon, Sri Laxmi Maa SHG, Saintala and Satyasai WSHG, Belpada

2.3.7.1 Renewal of contracts of SHGs inspite of adverse analysis report

In DSWOs, Ganjam and Balangir, it was noticed that in spite of adverse analysis reports of *chhatua* in the year 2018, 2019 and 2022, renewal of contracts of 14 SHGs³⁸ for processing and supply of *chhatua* for subsequent years upto March 2023 were done by respective DSWOs. The contracts should have been rescinded on the ground of production and supply of substandard and unsafe *chhatua*, instead these were renewed in violation of the Guidelines and terms and conditions of contract. Such renewals indicate lack of quality monitoring by the concerned authorities and further put the health of the beneficiaries at risk.

In reply the Government stated that (June 2025) the audit observation has been noted for future guidance, and districts have been instructed to take necessary action against the SHGs for supply of sub-standard and unsafe THR. Show cause notices have been issued to defaulter CDPOs for not taking action against SHGs for supply of sub-standard and unsafe THR.

2.3.7.2 Delay in renewal of contracts of SHGs

As per the instructions of the Department (January 2019), contracts with the SHGs should be for one year and aligned with the financial year i.e from 1 April to 31 March. Before the end of one year, a review of the SHG's performance would be done by the District Collector concerned after which a decision would be taken to either renew or rescind the contract.

It was noticed in DSWO, Balangir that renewal of contract for all the SHGs engaged in the district for the year 2020-21 to 2022-23 had not been done within the timeline of 31 March of each year. Instead, the renewals were done in a phased manner on different dates subsequent to the expiry, with delays ranging between 57 to 264 days during 2020-21 to 2022-23. However, the SHGs continued supplying the THR in the gap period pending renewal of the annual contracts. In the absence of any contract, the SHGs may not be held accountable in case of supply of poor quality of THR, which may cause health hazards to the beneficiaries.

The Government while accepting (June 2025) the audit observation for future guidance, instructed the DSWO, Balangir to submit action taken report.

2.3.8 Irregularity in security deposit by the SHGs

As per clause 13 of the Revised Guidelines for implementation of THR, 2018, the SHGs while signing the agreement with the CDPO should provide a Security Deposit in the shape of a fixed deposit (FD), in favour of DSWO of the concerned district equivalent to five *per cent* of the total value of

³⁸ 1. Satyasai SHG, 2. Tulasi SHG, 3. Maa Santoshi SHG, 4. Maa Laxmi Narayan SHG, 5. Jankalyan SHG, 6. Maa Laxmi SHG, 7. Rani Laxmibai SHG, 8. Laxmi Narayani SHG, 9. Mahila Vikas SHG, 10. Maa Phulamauli, 11. Indira SHG, 12. Nari Shakti SHG under DSWO, Bolangir and 13. Radhakrushna SHG and 14. Maa Mangala SHG under DSWO, Ganjam

production of THR in a year. Subsequently, W&CD Department, GoO revised (September 2020) the SD to ₹one lakh per annum (fixed amount) per SHG which was to be collected from the FY 2020-21 onwards at the time of contract/ renewal of the contract. The SD would be refunded after successful completion of the agreement or readjusted at the time of renewal of the agreement by DSWOs.

Scrutiny of records of the test checked DSWOs revealed that there were irregularities in the receipt of SD in respect of 18 SHGs entrusted with preparation and distribution of THR under three DSWOs during the period 2018-19 to 2022-23, as follows:

- Eight out of 12 SHGs under DSWO, Jharsuguda had submitted SD in the shape of cash amount ranging from ₹1,000 to ₹one lakh, instead of FD during FY 2020-21.
- In DSWO, Jharsuguda, two SHGs had pledged FD in favour of CDPO instead of DSWO and two SHGs submitted unpledged SD.
- In DSWO, Balangir, three SHGs were engaged during 2018-20, who had not submitted the SD, since no evidence regarding submission of the same was found on records.
- Out of the 12 SHGs under DSWO, Jharsuguda, six SHGs had submitted FDs ranging from ₹2,000 to ₹80,000 instead of ₹one lakh.
- Security Deposits of five SHGs under DSWO, Balangir and Jharsuguda were not renewed. However, the un-renewed FDs were accepted for continuation of the contract for subsequent years, violating the provisions of the guidelines.
- Three SHGs under two CDPOs in Ganjam district had executed agreements without submission of SDs, as detailed in *Appendix-VIII*.

Thus, the DSWOs did not adhere to the provisions made in the Guidelines/ notifications of GoO for safeguarding the interest of the Government by ensuring submission of proper SDs to guarantee satisfactory performance in supply of THR.

In reply the Government while admitting (June 2025) the audit observation for future guidance, instructed the DSWOs of concerned districts to submit an action taken report.

2.3.9 Loss of wheat due to excess supply over the required quantity

As per para 2 (ii) of the Revised Guidelines for Implementation of THR, 2018, on no account should a TA deliver wheat for more than a month's requirement to an SHG. In case of deviations, penal clause should be invoked against the Agent. Further, in cases of persistent deviations relating to quantity and/ or regularity of supply, stringent action as per law should be taken. Further, para 3 (i) of the above Guidelines stipulated that the average quantity required to be

stored by SHG for a month should be worked out by the concerned CDPO. Moreover, as per para 1 (a) (Financial guidelines) of the revised THR guidelines, the Supervisor of the concerned CDPO was responsible for verification of stock register and distribution register once a month.

Scrutiny of records of two SHGs³⁹ assigned with the preparation of THR under DSWO, Puri showed that 1,600 quintals and 400 quintals of wheat in the two SHGs respectively was damaged in cyclone Fani as shown by the SHGs in their stock registers. It was noted that one of the reasons for the damage was excess or more than required quantity of wheat being delivered by the TA as shown in the **Table 2.7** below.

Table 2.7: Details of quantity of wheat delivered vis-a-vis quantity utilised by the SHGs

(Quantity in quintals)

ICDS Project	Name of the SHG	Opening balance as on 01 April 2018	Received during April 2018 to June 2019	Total	Consumed during April 2018 to June 2019	Balance stock at the end of June 2019	Balance stock shown at the end of June 2019	Wheat shown as damaged
1.	2.	3.	4.	5.	6.	7.	8.	9.
Gop	Maa Bhagawati SHG	215.11	4,227.00	4,442.11	2,400.96	2,041.15	441.25	1,600
Puri Sadar	Maa Dakhinakali SHG	180.50	2,630.25	2,810.75	2,348.17	462.58	62.58	400
Total		395.61	6,857.25	7,252.86	4,749.13	2,503.73	503.83	2,000

(Source: Records of DSWO, Puri)

As can be seen from above **Table 2.7**, that Maa Bhagwati SHG under CDPO, Gop had received 4,227 quintals of wheat during April 2018 to June 2019 in addition to the opening balance of 215.11 quintals. As such the total available stock with the SHG was 4,442.11 quintals out of which the SHG utilised 2,400.96 quintals upto June 2019. Taking into account the total available stock of wheat and quantity utilised during April 2018 to June 2019, the closing balance with the SHG should have been 2,041.15 quintals. However, it was noticed that the SHG had showed a closing balance of only 441.25 quintals in the stock register and 1,600 quintals of wheat was shown as damaged during the Fani Cyclone.

Similarly, Maa Dakhinakali SHG under CDPO, Puri Sadar received 2,630.50 quintals of wheat during April 2018 to June 2019, in addition to the closing balance of 180.50 quintals. As such the total available stock with the SHG was 2,810.75 quintals during April 2018 to June 2019, of which the SHG utilised 2,347.17 quintals upto April 2019. Taking into account the total available stock of wheat and that utilised during April 2018 to June 2019, the closing balance with the SHG should have been 462.58 quintals. However, the SHG had shown a closing balance of only 62.58 quintal wheat in the stock register and 400.00 quintals was shown as damaged in Fani Cyclone.

Thus, delivery of excess wheat over what was actually required led to huge accumulation of unused stocks of wheat with the SHGs resulting in loss of

³⁹ Maa Bhagawati SHG, Gop and Maa Dakhinakali SHG, Puri Sadar

2,000 quintals of wheat worth ₹41 lakh⁴⁰. Further, the DSWO, Puri also did not assess the actual monthly requirement of wheat required for distribution to the SHGs and placed indents to TA for more quantity of wheat than the average requirement.

In reply, the Government while admitting (June 2025) the audit observation for future guidance, instructed the DSWO, Puri to submit an action taken report and directed the District Collector/ DSWO to recover the loss.

However, the reply confirms that the 2,000 quintals of wheat was recorded as damaged in the stock account by the SHGs and the excess wheat was indented and delivered under the orders of the concerned DSWO, hence, there was no scope of recovery.

2.3.10 Irregular accounting of stock of wheat by the SHGs

As per Para 3 under Part B (financial guidelines) of the Revised Guidelines for Implementation of THR, 2018, the receipts and issue of raw materials, finished goods were to be recorded in the stock registers by SHG. Separate registers were to be maintained for raw materials and finished goods. As per para 12 of the Revised Guidelines for Implementation of THR, 2018, a variation in physical stock and book of accounts would entail suspension and termination of the contract. Further, DSWO, CDPO and Supervisors were required to monitor and supervise THR producing SHGs once in a month in terms of para 16 of the Guidelines.

Scrutiny of stock registers of four SHGs⁴¹ engaged in the preparation of THR under three CDPOs⁴² showed that, in addition to the opening balance of 1,174.85 quintals as on April 2018 (brought forward as closing balance of the year 2017-18), the SHGs received 29,354.94 quintals of wheat during April 2018 to November/ December 2023. Of the total stock of 30,529.79 quintals of wheat, the SHGs had utilised 27,800.87 quintals upto November/ December 2023. As such, the closing balance with the SHGs should have been 2,728.92 quintals in the stock registers as of December 2023. However, the SHGs had shown only 188.91 quintals⁴³ as closing balance in their stock registers, which was also corroborated during JPI with the representatives of the CDPOs. Thus, there was shortage of 940.01 quintals of wheat worth ₹24.60 lakh⁴⁴.

Audit noticed that there was shortfall in monthly visits to SHGs by CDPOs (Gop, Suliapada and Baripada) under DSWO Puri and DSWO Mayurbhanj during the audit period as discussed in **Paragraph 2.6.4**. Due to inadequate periodical physical verification of stock of wheat with the SHGs, the shortage

⁴⁰ 2,000 quintals X ₹2,050 per quintal (Wholesale price of wheat published by the Ministry of Agriculture and Farmer's Welfare, GoI) = ₹41 lakh

⁴¹ (i) Maa Bhagawati SHG under CDPO Gop, under district Puri, (ii) Maa Chakrashila SHG and (iii) Baitarani Maa Laxmi SHG under CDPO Suliapada, and (iv) Maa Tarini SHG (B) under CDPO Baripada all three under district Mayurbhanj.

⁴² CDPO, Gop in Puri district, CDPOs, Suliapada and Baripada in Mahyurbhanj district

⁴³ Excluding 1,600 quintals of wheat under Maa Bhagawati SHG, Gop which was shown in the stock register as damaged during Fani cyclone.

⁴⁴ 940.01 quintals X ₹2,617 per quintal = ₹24.60 lakh

of wheat could not be detected in time. DSWOs had not suspended/ terminated contracts of the four SHGs for such shortage of foodgrains (as of November 2023 and January 2024 respectively).

The Government while accepting (June 2025) the audit observation for future guidance instructed the DSWOs, Puri and Mayurbhanj to submit action taken reports and directed the District Collectors/ DSWOs to recover the loss.

The reply confirms that there was loss to the exchequer due to shortage of stock, which was a result of non-verification of wheat stock periodically by the competent authorities.

2.3.11 Diversion of THR costs towards other expenditure

Para 8 of the Revised Guidelines for the implementation of THR 2018 prescribed the ration entitlement for different categories of beneficiaries like pregnant /lactating women, children (six months to three years), severely underweight children (six months to three years and three to six years) etc. Based on this entitlement, the cost of THR per category⁴⁵ to be paid to the SHGs was also fixed.

Para 9(a) of the Guidelines provided that the SHGs would be responsible for procurement of all the ingredients required for the preparation of THR except wheat, which would be provided by the district authority. Hence, the SHGs would be paid cost of ingredients and processing/supervision costs.

Para 9(c) stipulated that SHGs should be paid ₹0.31 per beneficiary, per day towards supervision (₹0.10) and processing cost (₹0.21) which would include cost of transportation of THR from SHG(s) points to AWC points. Para 10 of the Guidelines further stated that payment would be released by the DSWO to the SHG(s) only against proof of delivery of THRs at AWCs.

Further, as per Para 14 of the Guidelines, SHGs should be encouraged to utilise the amount provided for ingredients strictly without deducting any amount from foodstuff towards transportation cost.

During scrutiny of records of six selected DSWOs, following irregularities were noted, as discussed in the succeeding paragraphs.

2.3.11.1 Excess payment to SHGs towards processing and supervision charges

Audit noticed that nine SHGs⁴⁶ were engaged by the six CDPOs for production and distribution of THRs to the AWCs during the period 2018-19

⁴⁵ Cost per beneficiary per day; Children (7 month to 3 years): ₹8.00, Severe underweight children (6 month to 3 years): ₹12.00 and Pregnant and Lactating Mother: ₹9.50.

⁴⁶ (i) Maa Dakhinakali SHG under CDPO, Puri, (ii) Baitarani Maa Laxmi SHG and (iii) Maa Chakrashila SHG under CDPO, Suliapada (iv) Maa Ujjaleswari SHG under CDPO, Chhatrapur (v) Maa Mangala SHG and (vi) Radhakrushna SHG under CDPO, Bhanjanagar (vii) Kamala SHG under CDPO, Balangir (viii) Maa Tulasi SHG and (ix) Satyasai SHG under CDPO, Belpada

to 2022-23. These SHGs submitted their payment claims to the CDPOs against the quantity of THRs supplied to the AWCs by them. The CDPOs in turn, submitted these claims to the concerned DSWOs for payment. The DSWOs passed the bills and made payments of ₹49.69 crore to the SHGs during the period 2018-23.

Further, audit scrutiny of the bills submitted by the SHGs revealed that the SHGs had supplied THRs for distribution to 36,03,184 beneficiaries during 2018-23. As such, supervision and processing cost of ₹2.79 crore⁴⁷ was to be paid to the SHGs at the rate of ₹0.31 per beneficiary for 25 days per month against which the SHGs were paid ₹8.52 crore.

Audit noticed that the SHGs had raised bills as per rates prescribed in Para 8 of the revised Guidelines but in the statements of expenditure (attached to the bills) for procurement of ingredients, ineligible expenditure on amounts like rent of premises, SHG profit etc., were also included and paid by the DSWOs of Balangir, Ganjam, Mayurbhanj and Puri. In addition, the processing and supervision costs were also not calculated at the prescribed rates of ₹0.31 as per revised Guidelines for implementation of THR, 2018. This resulted in excess payment of ₹5.73 crore to the nine SHGs towards supervision and processing cost as detailed in **Appendix-IX**. Since the bills were raised at the rates fixed by the Government, the inter-component allocation of more costs towards processing and supervision and inclusion of ineligible expenditure in the bills resulted in curtailment of ingredients of THR.

The Government while accepting (June 2025) the audit observation for future guidance, instructed the concerned DSWOs to submit action taken reports and directed the District Collectors/ DSWOs to recover the excess supervision and processing charges paid to SHGs.

2.3.12 Use of damaged/ unfit parboiled rice for Hot Cooked Meals in the AWCs

As per para 3.10 of Mission Saksham Anganwadi and Poshan 2.0 Scheme guidelines, States/ UTs shall ensure the quality of supplementary nutrition, and ascertain that THRs and HCMs are being provided with reference to the norms of food safety as well as nutrient composition. Supplementary Nutrition must conform to the prescribed standards laid down under the FSS Act, 2006 and regulations made there under to ensure consistent quality and nutritive value per serving. As per uniform specification of rice as prescribed by Food Safety & Standards Act, 2006 and Rules prescribed thereunder, maximum limit of damage of raw/ parboiled/ single parboiled rice is 4 *per cent* and moisture content should not be more than 14 *per cent*. Quality testing would be done through FSSAI owned or authorised laboratories. Further, as per para 10 of SNP Guidelines, 2018, the CDPOs and ICDS supervisors have the primary responsibility of monitoring of supplementary nutrition. Supervisors should ensure that all AWCs under their jurisdiction follow proper norms of food

⁴⁷ Supervision and processing cost per beneficiary payable to SHGs = ₹0.31*25=₹7.75
Total amount payable to SHGs for the beneficiaries during 2018-23 = 36,03,184*₹7.75 = ₹2,79,24,676 rounded to ₹2.79 crore.

handing, right from receipt of stocks to delivery of supplementary nutrition to children.

During JPIs (10 to 12 January 2024) of five AWCs⁴⁸ under CDPO, Jharsuguda, it was noticed that the parboiled rice (PBR) used for HCMs was damaged and discoloured. In Mandirapada AWC, it was noticed that all PBR bags were affected by black bugs and were in a damaged condition. Audit team collected samples of PBR from two AWCs⁴⁹ and sent these to the laboratory of FCI, Sambalpur for quality test as per the suggestions of FCI. On the date of JPI, 297.480 Kg of PBR was in stock of these two AWCs. The results of the test carried out by the FCI Laboratory are as follows:

- The sampled rice of Mundadhipa AWC was found not fit for human consumption as content of damaged PBR was 24.8 per cent while moisture content was 14.9 per cent against the prescribed maximum limit of four and 14 per cent respectively.
- Further, 80 per cent of rice grain in the sample of Banjari AWC was found encrusted with live infestation and the moisture content in the sample was 14.5 per cent.

Photo 3: Bag of rice from which sample was taken in Mundadhipa AWC



Further, test check of monthly bills of 12 SHGs under DSWO, Jharsuguda revealed that seven SHGs had procured palm oil for preparation of THR though only refined oil or sunflower oil was to be used, as per the SNP Guidelines, 2018. Thus, PBR and oil used in HCM/ THR, provided to the beneficiaries, did not meet the quality assurance standards as prescribed by GoI. This further indicated that the supervisors responsible for monitoring the quality of PBR/ oil, also did not perform their duties.

The Government while accepting (June 2025) the audit observation for future guidance, instructed the concerned DSWO to submit action taken reports and directed all DSWOs to take immediate strict action against SHGs using palm oil and damaged rice and instructed not to use damaged / unfit parboiled rice in future. The Government also directed Commissioner, Food Safety to draw samples for HCM and THR for examination at SFTL.

However, Audit is of the view that instead of just issuing instructions in such matters, for which guidelines already exist, monitoring and controls need to be strengthened and action should be taken against responsible persons.

⁴⁸ Banjari, Barmal, Indraswapada, Mundadhipa and Old Koilaga

⁴⁹ Banjari and Mundadhipa

2.3.13 Implementation of Scheme for Adolescent Girls (SAG)

A special intervention for adolescent girls was devised in the year 2010 by GoI using the ICDS infrastructure, with an aim to break the inter-generational life-cycle of nutritional and gender disadvantage and thus providing a supportive environment for self-development of adolescent girls. Realizing the multi-dimensional needs of out of school pre-adolescent girls (11-14 years) and with an aim to motivate these girls to join the school system, GoI approved (November 2017) implementation of the Scheme for Adolescent Girls (SAG). The guidelines for implementation of SAG were issued by the MoWCD, GoI in April 2018, and then revised in August 2018. Consequently, GoO also issued (August 2018) revised guidelines for HCM and THR under SNP to incorporate SAG focus areas for implementation in the State. However, the said SAG was discontinued in March 2022 and a revised SAG was introduced and subsumed under Saksham Anganwadi and Poshan 2.0. The targeted beneficiaries under the revised SAG were adolescent girls in the age group of 14-18 years in aspirational districts of the States, which included 10 districts⁵⁰ of Odisha. Scrutiny of records of six selected DSWOs revealed irregularities in the implementation of SAG, as discussed in the succeeding paragraphs.

2.3.13.1 Lack of efficiency in incurring expenditure

GoI released ₹18.48 crore to W&CD Department, GoO for implementation of SAG during 2018-19 to 2022-23 of which GoO utilised only ₹10.74 crore (54.77 per cent) upto March 2023, as detailed in the **Table 2.8** below:

Table 2.8 Funds released and utilised for SAG during 2018-23

(₹ in lakh)

Year	Opening Balance	Fund released by GoI	Total	Fund utilised by GoO	Percentage of funds utilised	Closing Balance
1	2	3	4	5	6	7
2018-19	-409.75	939.37	529.62	386.42	72.96	143.20
2019-20						
2020-21	143.20	29.69	172.89	10.54	6.10	162.35
2021-22	162.35	96.54	258.89	40.80	15.76	218.09
2022-23	218.09	782.39	1,000.48	636.72	63.64	363.76
Total	113.89	1,847.99	1,961.88	1,074.48	54.77	

Note: Negative opening balance during 2018-19 was due to the adjustment of CS that is utilised in excess (in anticipation of CS) during the previous financial years.

(Source: Data furnished by W&CD Department)

As seen from the table above, the Department incurred an expenditure of ₹10.74 crore (54.77 per cent) during 2018-23 out of funds available. Thus, less-utilisation of funds resulted in poor implementation of SAG in the State, resultantly depriving intended beneficiaries of the benefits of the Scheme.

⁵⁰ Balangir, Dhenkanal, Gajapati, Kandhamal, Kalahandi, Koraput, Malkangiri, Nabarangpur, Nuapada and Rayagada

In reply the Government stated (June 2025) that expenditure incurred was based on actual number of beneficiaries.

The reply is not acceptable as utilisation of less funds against the funds released as per the estimates prepared on the basis of number of intended beneficiaries indicates either the estimates were not based on actual number of beneficiaries or all the intended beneficiaries were not covered.

2.3.13.2 Tardy implementation of SAG in Test Checked Districts

As per Section-2 of the Revised Guidelines for Implementation of THR, 2018, adolescent girls were to be provided THR under SAG with a ration cost of ₹9.50 per beneficiary, per day.

Scrutiny of records in DSWOs⁵¹, Balangir and Rayagada showed that between 65,572 to 1,34,556 eligible beneficiaries were enrolled under SAG during 2018-19 to 2022-23. Funds of ₹154.12 crore were thus required at the rate of ₹9.50 per beneficiary, per day, for providing SNP (THR) to all the enrolled beneficiaries. However, funds of ₹2.38 crore (1.54 per cent) only were allotted by the Department to the DSWOs of Balangir and Rayagada for implementation of SAG in their districts during 2018-23, of which the DSWOs incurred an expenditure of ₹1.99 crore only. The year-wise receipt and utilisation of funds for implementation of SAG during 2018-19 to 2022-23 are given in the **Table 2.9** below:

Table 2.9: Details of funds received vis-a-vis expenditure incurred for SAG during 2018-19 to 2022-23

(₹ in crore)

Year	No. of beneficiaries enrolled	Funds required	Funds allotted by the Department	Funds short allotted	Funds drawn by DSWOs	Funds utilised	Percentage of funds utilised against requirement
2018-19	1,34,556	38.35	0.89	37.46	0.89	0.31	0.81
2019-20	1,33,046	37.92	0.00	37.92	0.00	0.46	1.21
2020-21	80,962	23.07	0.31	22.76	0.27	0.07	0.30
2021-22	1,26,643	36.09	0.21	35.88	0.21	0.20	0.55
2022-23	65,572	18.69	0.97	17.72	0.97	0.95	5.08
Total	5,40,779	154.12	2.38	151.74	2.34	1.99	1.29

(Source: Compiled from the records of DSWO, Rayagada and Balangir)

Further, as per the guidelines, 2.343 kg of wheat was to be provided for preparation of wheat based THR per month, per beneficiary under SAG. Therefore, 1,52,045 quintals⁵² wheat was required for all the beneficiaries of the districts enrolled under SAG during 2018-23. However, the DSWOs received 7,567 quintals wheat which was only 4.98 per cent of the total requirement. The year-wise requirement and allotment of wheat in these districts are given in the **Table 2.10** as follows:

⁵¹ Out of the ten districts where SAG was implemented in Odisha, these two districts were included in the six sampled districts for this Performance Audit.

⁵² 5,40,779 beneficiaries x 2.343 kg per month x 12 months

Table 2.10: Requirement of wheat vis-a-vis allotment of wheat in during 2018-23

(In quintals)					
Year	No. of beneficiaries enrolled	Requirement of wheat during the year	Allotment of wheat	Short allotment of wheat	Percentage of allotment of wheat against requirement
2018-19	1,34,556	37,831.76	0.00	37,831.76	0.00
2019-20	1,33,046	37,407.21	1433.30	35,973.91	3.83
2020-21	80,962	22,763.28	321.00	22,442.28	1.41
2021-22	1,26,643	35,606.95	984.60	34,622.35	2.77
2022-23	65,572	18,436.22	4827.68	13,608.54	26.19
Total	5,40,779	1,52,045.42	7,566.58	1,44,478.84	4.98

(Source: Compiled from the records/ information of DSWO, Rayagada and Balangir)

Thus, allotment of only 1.54 per cent funds and 4.98 per cent of wheat against actual requirements, hampered the implementation of SAG and the objectives of supplying supplementary nutrition to adolescent girls.

The Government while accepting (June 2025) the audit observation for future guidance, instructed concerned DSWOs to submit action taken reports.

2.3.14 Deficient monitoring of growth of children

As per Para 1.5 (1) of the Revised Guidelines for Implementation of Morning Snacks and HCM, 2018, each child in the age group of zero to six years must be weighed at least once every month and the weight should be plotted in the World Health Organisation's (WHO) growth standards register.

Scrutiny of records of six sampled districts revealed that in five districts, all the children covered under the scheme had not been weighed, as given in Table 2.11 below:

Table 2.11: Details of weighment of children during 2018-23

Sl. No.	Name of the district	No. of children eligible for weighment	No. of children weighed	Shortfall in measurement	No. of children found moderately malnourished	No. of children found severely Malnourished
1	2	3	4	7	5	6
1	Balangir	8,03,822	7,06,264	97,558	29,531	2,377
2	Ganjam	17,56,225	17,09,688	46,537	42,230	1,018
3	Jharsuguda	1,91,655	1,89,963	1,692	17,472	780
4	Puri	5,56,190	5,33,918	22,272	12,671	472
5	Rayagada	5,14,761	5,05,687	9,074	54,772	76
	Total	38,22,653	36,45,520	1,77,133	1,56,676	4,723

(Source: Compiled from the information furnished by the DSWOs)

As seen, out of total 38,22,653 children eligible for weighment, weight and height of 36,45,520 children had been measured, leaving out 1,77,133 children as unmeasured in the sampled districts. Of the children who had been

measured, 1,56,676 children were found moderately malnourished, and 4,723 children were found severely malnourished⁵³. Due to non-measurement of 1,77,133 children, health status of these children could not be ensured, highlighting shortfall in monitoring growth of children.

In reply the Government stated (June 2025) that District wise action plan to ensure 100 *per cent* weighment with a focus on high shortfall districts has been conducted through monthly review meeting. Further, digital monitoring tools like POSHAN tracker application for real time tracking have been developed.

2.3.15 Quality assurance of SNP

2.3.15.1 Supply of sub-standard and unsafe THR to the beneficiaries

As per para 7 of the Revised Guidelines of Implementation of THR, 2018, THR (*chhatua*) was to be prepared and supplied to beneficiaries by the SHGs. The CDPOs had been instructed (July 2013) by the Department to collect *chhatua* samples from the SHGs and send the same to the State Food Testing Laboratory (SFTL) for testing the quality of *chhatua* with regards to its proportion of ingredients, calorie value, protein quantity, fungal infection, and moisture contents. Moreover, the CDPOs were to send a monthly certificate to the concerned DSWO stating that the quality of *chhatua* supplied to all the AWCs was appropriate. Further, as per para 12 of the revised guidelines for implementation of THR, 2018, in case the *chhatua* was found adulterated, the SHG would be terminated and blacklisted for five years along with forfeiture of SD and lodging of an FIR against the SHG.

Scrutiny of records of SFTL, Bhubaneswar revealed that the SFTL had tested 27,880 samples of *chhatua* received from CDPOs of the State during 2018-19 to 2022-23. Out of these, 444 samples were found to be substandard and 508 samples were found as unsafe, as detailed in **Table 2.12** as follows:

Table 2.12: Details of receipt and testing of *chhatua* samples by SFTL during 2018-23

Year	No. of <i>chhatua</i> samples received	No. of <i>chhatua</i> samples tested	No. of <i>chhatua</i> samples found satisfactory	No. of samples found Sub-standard	No. of samples found unsafe	Total found sub-standard and unsafe
2018-19	6,051	6,051	5,581	164	306	470
2019-20	6,362	6,362	6,127	88	147	235
2020-21	4,765	4,765	4,708	7	50	57
2021-22	5,296	5,296	5,253	40	3	43
2022-23	5,406	5,406	5,259	145	2	147
Total	27,880	27,880	26,928	444	508	952

(Source: Compiled from the information furnished by the SFTL, Bhubaneswar)

⁵³ The department has adopted 'weight for age' WHO standards for nutritional assessment of children at the AWC and has revised the growth monitoring charts. The new growth chart has a three colour tracks in contrast to the earlier classification or normal, Grade-I, Grade-II and Grade-IV. In the new growth chart, the lines have been shifted and Grade-I and Grade-II have been merged together and termed as 'moderately underweight' and show by a yellow track. Below the yellow track, there is an orange track which comprises Grade-III and Grade-IV children and termed as 'severely underweight'. Normal children are represented by the green track.

Further, scrutiny of records in the test checked CDPOs of the six sampled districts revealed that out of 480 samples tested by SFTL during 2018-19 to 2022-23, 14 samples were found sub-standard, and nine samples were found unsafe, as given in **Table 2.13** below:

Table 2.13: Samples of *chhatua* tested in seven test-checked CDPOs during 2018-23

Sl. No.	Name of District	Name of CDPO	No. of samples sent to SFTL for testing	No. of samples tested by SFTL	No. of samples found sub-standard	No. of samples found unsafe
1	2	3	4	5	6	7
1	Balangir	Belpada	52	25	0	3
2		Balangir	32	06	1	0
3	Ganjam	Bhanjanagar	110	67	0	0
4		Chhatrapur	60	55	0	0
5	Jharsuguda	Kolabira	57	27	0	2
6		Jharsuguda	94	36	0	0
7	Mayurbhanj	Suliapada	116	90	6	1
8		Baripada	75	43	0	0
9	Puri	Gop	63	40	1	3
10		Puri Sadar	60	35	0	0
11	Rayagada	Muniguda	56	9	3	0
12		Rayagada Sadar	120	47	3	0
Total			895	480	14	9

(Source: Compiled from the records and information furnished by the CDPOs)

Thus, unsafe/ sub-standard *chhatua* was supplied by 12 SHGs engaged by seven CDPOs in five out of the six test-checked DSOWs. However, the concerned SHGs were not terminated and blacklisted by the DSOWs.

The Government while admitting (June 2025) the facts directed the concerned DSOWs to take necessary action against SHGs distributing sub-standard / unsafe *Chhatua*.

2.3.15.2 Non-testing of essential parameters of *chhatua*

The Operational Guidelines for Food Safety and Hygiene for supplementary nutrition under ICDS, issued (December 2013) by the MW&CD, GoI, prescribed for testing against nine parameters⁵⁴ to provide food that was safe and contamination free.

Analysis of food sample reports, received by the test-checked CDPOs from the SFTL revealed that the SFTL had not followed the stipulated parameters prescribed by GoI for testing of *chhatua*, as given in **Table 2.14** below:

⁵⁴ 1) Protein; 2) energy (total calories); 3) minerals (iron and calcium); 4) vitamins (vitamin A and C), Thiamine, Riboflavin, Niacin, Folic Acid); 5) Microbiological parameters; 6) Total Aflatoxin; 7) Self-life of the product; 8) Heavy Metal and 9) Pesticide Residue

Table 2.14: Testing parameters of *chhatua* prescribed vis-a-vis tested by SFTL during 2018-23

Sl. No.	Parameters prescribed by MW&CD, GoI	Parameters prescribed by GoO	Parameters tested in the laboratory	Parameters not tested
1	2	3	4	5
1	Protein	Protein	Protein content	-
2	Energy (Total Calorie)	Calorie value	Fat content, Carbohydrate, Energy in Kcal per 100 gram	-
3	Mineral (Iron and calcium)	-	Test for sugar	Mineral (Iron and calcium)
4	Vitamins- Vitamin A and C, Thiamin, Riboflavin, Niacin, Folic Acid	-	Test for Khesari	Vitamins- Vitamin A and C, Thiamin, Riboflavin, Niacin, Folic Acid
5	Microbiological parameters – Total Plate Count, Yeast and Mould, Coliform, e-coli, Saureus, Salmonella, Clostridium, botullinum.	Fungal infection	Test for artificial sweetener	Microbiological parameters - Total Plate Count, Yeast and Mould, Coliform, e-coli, Saureus, Salmonella, Clostridium, botullinum.
6	Total Aflatoxin	-	Added coloring matter	Total Aflatoxin
7	Shelf life of the product	-	-	Shelf life of the product
8	Heavy metal	-	-	Heavy metal
9	Pesticide residues	-	-	Pesticide residues
10	-	Proportion of ingredients	Microscopic examination	Proportion of ingredients
11	-	Moisture contents	Moisture content	-

(Source: Compiled from the analysis reports of SFTL)

As seen from the above table, although SFTL had conducted tests against ten analytical parameters of *chhatua* samples, it had not tested these samples against essential parameters/ characteristics such as proportion of ingredients, minerals, vitamins, microbiological parameters, total aflatoxin⁵⁵, heavy metal and pesticide residue.

Thus, requisite testing was not done to ensure that the composition of *chhatua* was as prescribed and that only safe and prescribed quality *chhatua* was distributed to targeted beneficiaries.

In reply the Government attributed (June 2025) non-testing of essential parameters to availability of a single food testing laboratory in the State and lack of infrastructure and facility for testing.

2.3.15.3 Delay in food analysis of THR (*chhatua*)

As per Section-8 (i) of the Revised Guidelines for implementation of THR, 2018, distribution of THR (*chhatua*) was to be done once between the 1st and 5th of every month at AWCs. W&CD Department, GoO had instructed (August 2019) all District Collectors to ensure mixing of ingredients of

⁵⁵ Aflatoxin is fungal toxins that have mutagenic and carcinogenic effects, especially hepatocellular carcinoma effect, typically found in groundnuts.

chhatua on the 23rd of each month without fail for distribution to beneficiaries in the succeeding month. Further, as per para 4.3 of the Manual on General Guidelines on Sampling, 2015 issued by FS&SAI, sample analysis should be considered as per the urgency basis. Minimum time should be taken to analyse and report the findings of the disputed sample. In either case, the samples should be analysed and reported within 7-14 working days from the date of receipt of the samples by public analyst.

Scrutiny of records of test checked CDPOs (in six sampled districts) revealed that the 12 CDPOs had sent 895 samples of *chhatua* to the SFTL during 2018-19 to 2022-23. However, analysis reports of 480 samples only were received by the concerned CDPOs after a lapse of 23 to 576 days from the date of sending the samples for testing. Analytical reports of the remaining 415 samples had not been received by the CDPOs even after a lapse of 96 to 2,117 days till the date of audit (August 2023 to January 2024) as shown in **Table 2.15** below:

Table 2.15: Details of number of *chhatua* samples sent for testing vis-a-vis test reports received during 2018-23

Sl. No.	Name of district	Name of ICDS project	No. of samples sent to SFTL	No. of test reports received	Delay in days reports were received after sending	No. of test reports not received	Period lapsed after sending
1	2	3	4	5	6	7	8
1	Balangir	Belpada	52	25	67 to 432	27	141 to 897
2		Balangir	32	06	80 to 341	26	295 to 2,031
3	Ganjam	Bhanjanagar	110	67	44 to 431	43	131 to 1,857
4		Chhatrapur	60	55	35 to 399	05	96 to 884
5	Jharsuguda	Kolabira	57	27	90 to 509	30	318 to 2,117
6		Jharsuguda	94	36	96 to 384	58	313 to 1,714
7	Mayurbhanj	Suliapada	116	90	63 to 475	26	291 to 2,064
8		Bariapada	75	43	31 to 399	32	290 to 2,100
9	Rayagada	Muniguda	56	9	131 to 228	47	1,324 to 1,844
10		Rayagada Sadar	120	47	145 to 414	73	185 to 1,986
11	Puri	Gop	63	40	30 to 437	23	242 to 1,973
12		Puri Sadar	60	35	23 to 576	25	261 to 2,010
	Total		895	480		415	

(Source: Compiled from the information and records furnished by the CDPOs)

As the *chhatua* was to be distributed to beneficiaries between the 1st and 5th of each month, the process of production of *chhatua*, checking their quality via testing and obtaining reports thereof, were to be completed before distribution, in order to ensure that *chhatua* of prescribed quality and standard only was distributed to the beneficiaries for consumption. However, lacunae pointed out above highlighted that the CDPOs did not ensure that the *chhatua* distributed to the beneficiaries conformed to the prescribed standards laid down under the FSS Act and regulations.

In reply the Government attributed (June 2025) the delay in receipt of analysis reports to availability of only a single food testing laboratory in the State and lack of infrastructure and capacity for testing huge number of samples.

The reply indicated the need for establishment of sufficient number of food testing laboratories and of strengthening the infrastructure capacity of the existing ones in the State.

2.3.15.4 Less content of energy and protein in *chhatua*

ICDS was launched with the major objective of improving the nutritional and health status of children in the age group zero to six years, reducing the incidence of mortality, morbidity and malnutrition. The objective of Poshan Abhiyaan launched in March 2018 was also to reduce the level of stunting, under-nutrition, low birth weight children. As per para 8 of revised Guidelines for implementation of THR, 2018, *chhatua* was to be prepared from gross quantity of mixture of wheat (62.50 per cent), bengal gram (12.50 per cent), groundnut (9.38 per cent) and sugar (15.62 per cent). The details of monthly entitlement and daily consumption of *chhatua* per beneficiary, per day, as per Guidelines, is as given in Table 2.16 follows:

Table 2.16 Details of monthly entitlement and daily consumption of *chhatua* by the beneficiaries

Sl. No.	Category	As per guidelines					As per Actuals	
		Entitlement per month (in gram)	Net quantity of <i>chhatua</i> per packet after 10 per cent processing loss (in gram)	To be consumed per day (in gram)	Calories per day (in Kcalory)	Protein per day (in gram)	Net quantity of <i>chhatua</i> per packet after allowing 10 per cent processing loss	
							Per packet month (in gram)	consumed per day per beneficiary (in gram)
1	2	3	4	5	6	7	8	9
1	Children 6 months to 3 years	2,450	2,200	98.00	386.00	12.80	2,200	88
2	Pregnant women and lactating mothers	4,900	4,410	196.00	772.98	25.72	4,410	176.40
3	Severely underweight Children (6 months to 3 years)	4,900	4,410	196.00	772,98	25.72	4,410	176.40
4	Severely underweight Children (3 years to 6 years)	1,800	1,620	72.00	283.00	9.45	1,620	64.80
5	Adolescent Girls (11 years to 14 years)	4,000	3,600	160.00	631.00	21.00	3,600	144

(Source: Revised guidelines for implementation of THR, 2018)

As seen from the table above, the quantity of *chhatua* required for consumption per day, as prescribed in the Guidelines, was derived from raw material used. However, the net quantity in the packet (Column 4) was prescribed to be 10 per cent less due to processing loss. As such, the quantity available for daily consumption per day was less by 10 per cent (Column 9). Since, the expected calorie intake per day was calculated in the Guidelines on the quantity of raw materials instead of on the processed *chhatua* after allowing 10 per cent processing loss, the actual calorie intake per day was less as the quantity of *chhatua* actually consumed per day was less as discussed below:

Scrutiny of food analysis reports of SFTL in respect of 452 samples of *chhatua* of 12 CDPOs of test-checked districts revealed that the calorie and protein content in the per day quantity of *chhatua* was less than the nutritional contents prescribed by the Government in the Guidelines as detailed in **Table 2.17** as follows:

Table 2.17: Details of calorie and protein prescribed vis-a-vis supplied to the beneficiaries

(Calorie in K cal and protein in gram)

Sl. No.	Category of beneficiary	Actual quantity of <i>chhatua</i> consumed per day in gram	Calorie per day as prescribed by Government	Actual calorie content in the <i>chhatua</i> consumed per day	Short fall in calorie input	Protein intake per day as prescribed by Government	Actual Protein intake per day	Shortfall in protein input
1	2	3	4	5	6=(4-5)	7	8	9=(7-8)
1	Children (6 month to 3 years)	88	386.00	321.23 to 348.08	37.13 to 64.77	12.80	10.16 to 12.30	0.50 to 2.64
2	Pregnant and Nursing women	176.40	772.98	643.91 to 697.73	75.25 to 129.07	25.72	20.36 to 24.66	1.06 to 5.36
3	Severely Underweight Children (6 months to 3 years)							
4	Severely Underweight Children (3 to 6 years)	64.80	283.95	236.54 to 256.31	27.64 to 47.41	9.45	7.48 to 9.06	0.39 to 1.97
5	Adolescent Girls (11-14 years)	144.00	631.00	525.64 to 569.58	61.42 to 105.36	21.00	16.62 to 20.13	0.87 to 4.38

(Source: Worked out by audit from the analysis reports submitted by the SFTL)

As can be seen from the above table, the calorie content of the same quantity varied in samples of different SHGs in different CDPOs, from which it can be inferred that the quality and quantity of ingredients used for preparation was not as per specifications.

It can also be seen from **Table 2.17** that the shortfall in calorie content ranged between 27.64 to 129.07 Kcal, while shortfall in protein intake ranged between 0.39 to 5.36 gram, which means the quality and quantity was not sufficient to provide intended daily input of energy and protein. Hence, the objective of SNP to provide nutritional support to beneficiaries had not been fully achieved.

In reply the Government stated that the calorie and protein contents of *Chhatua* provided is according to the revised Guidelines.

The reply is not acceptable as audit noticed that ten *per cent* less quantity of THR had been distributed and the SFTL reports indicated that the calorie and protein contents per serving was less than the prescribed standards.

2.3.15.5 Non-testing of samples of HCM and THR

The W&CD Department, GoO directed (August 2018) the Commissioner, Food Safety, Odisha to draw samples and test HCM/ THR given to beneficiaries under SNP. Samples were to be drawn every month from randomly selected AWCs for examination at SFTL and reports were to be submitted to the Department.

Scrutiny of records in six test-checked District Public Health Officers (DPHOs) revealed that the DPHOs had not drawn and tested any samples of HCM from any AWCs during 2018-19 and 2022-23. However, the DPHOs had collected 107 samples of THR from 64 SHGs, for testing during 2018-19 to 2022-23. Of this 17 samples (15.89 *per cent*) were found to be sub-standard/ unsafe, as detailed in **Table 2.18** below:

Table 2.18: Details of number of samples collected by DPHO for testing during 2018-23 and result thereon

Sl. No.	Name of district	Take Home Ration		
		No. of sample collected and tested	No. of SHGs from which the THR collected	No. of cases found adverse
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
1	Balangir	7	6	2
2	Ganjam	48	34	1
3	Jharsuguda	39	12	12
4	Mayurbhanj	0	0	0
5	Puri	7	6	0
6	Rayagada	6	6	2
	Total	107	64	17

(Source: Compiled from the information furnished by DPHOs)

Since the W&CD Department had not specified the monthly number of samples to be collected or number of AWCs/SHGs to be covered every month, the number of samples collected of HCM was zero and 107 samples of THR were collected from 64 SHGs in the six selected districts during the audit period of 2018-2023. No action was also taken by the W&CD Department to ensure compliance to its directions in this regard.

This clearly indicated that the HCM and THR had been supplied to the beneficiaries without ensuring their quality.

In reply the Government stated (June 2025) that they have instructed the H&FW Department to draw samples of HCM and THR through the Food Safety Officer for examination at SFTL.

2.4 Infrastructure Development

2.4.1 Handing over of AWC buildings without electrification and sanitary fittings

To take up construction of buildings for AWCs, that did not have their own building, the MW&CD, GoI issued (March 2016) guidelines for construction of AWC building under MGNREGS, in convergence with the ICDS Scheme.

Under MGNREGS, expenditure of upto ₹five lakhs would be allowed for construction of AWC buildings. Beyond this, the expenditure would be borne from the ICDS scheme of the MW&CD, including finishing of the building consisting of flooring, painting, plumbing, electrification and woodwork *etc.* ICDS funds of ₹two lakh per unit would be released by the MW&CD to BDOs for construction of AWCs.

The Panchayat Raj Department, GoO, issued (April 2016) model estimates for the construction of AWC building with an estimated cost of ₹seven lakhs, out of which ₹73,362 was provided for electrical installation, sanitary and water supply.

Scrutiny of records of the six test-checked DSWOs revealed that 4,053 AWC buildings had been sanctioned for construction by Panchayati Raj and W&CD departments jointly during 2016-23. Funds to the tune of ₹181.65 crore for construction of 2,595 AWCs were released⁵⁶ by the two departments. Out of this, 1,461 buildings were completed and handed over by the BDOs to the concerned CDPOs as of March 2023. However, 1,093 out of the 1,461 buildings, had been handed over without electrical installation and sanitary fittings.

Thus, despite availability of ₹8.02 crore⁵⁷ with the concerned BDOs, electrical installation and sanitary fittings in the constructed buildings were not completed before handing over to CDPOs. Due to this, the AWC buildings were functioning without basic amenities like electricity, sanitary fittings.

In reply the Government stated (June 2025) that the buildings were handed over due to urgent need to continue children education and other critical service as those AWCs are vital for functioning of ICDS programme. However, corrective action has been taken not to hand over AWC buildings without completion of essential facilities.

2.4.2 Inadequate infrastructures in the AWCs

As per the instructions (March 2011) of MoW&CD, child friendly toilets and drinking water facility should be there in every AWC, as these were the basic minimum requirements for effective functioning of an AWC. Further, as per Para 11 of the Operational Guidelines for Food Safety and Hygiene for Supplementary Nutrition under ICDS, December 2013, issued by the MoW&CD, water used for cooking/ drinking should be regularly tested for conforming to water quality standards prescribed by the Ministry of Drinking Water and Sanitation.

Scrutiny of records in the six test-checked DSWOs and JPI of the AWCs along with representatives of the concerned CDPOs showed inadequacy in availabilities of toilets, separate kitchen, drinking water, electricity *etc.*, as discussed below:

⁵⁶ ₹2.00 lakh of W&CD share released by the DSWOs to the BDOs and ₹5.00 lakh of Panchayati Raj share was to be made out of MGNREGS funds

⁵⁷ 1,093 AWC buildings X ₹73,362 per building = ₹8,01,84,666

- Out of 18,717 AWCs functioning in the test checked districts, only 12,833 AWCs had kitchens, 7,911 AWCs had toilets, 13,982 AWCs had drinking water facilities and only 3,799 AWCs had electricity facilities. Further, only 13,256 AWCs were functioning in own buildings while 1,707 AWCs were functioning in rented buildings, 1,688 AWCs in school buildings and 2,066 AWCs were functioning in community buildings.
- It was noticed in Barmal AWC under DSWO, Jharsuguda during JPI that muddy polluted water had been used for cooking of HCM, leading to health issues. This was also corroborated in an interview with the mother of a child in the AWC. Further, despite the fact that hand pump/ tube wells were the most prominent source of drinking water in the AWCs, water testing was not conducted in any of the test-checked AWCs.



Interview of a mother of a beneficiary in Barmal AWC under DSWO, Jharsuguda



Photo 4: Non-functioning Tubewell at Oldkoilaga AWC



Photo 5: Polluted water in overhead tank used in Barmal AWC for drinking and cooking

Thus, the inadequate and poor infrastructural facilities in AWCs, adversely affected the quality of services available to beneficiaries and maintenance of hygiene under the scheme.

In reply the Government stated (June 2025) that action is being taken to ensure provision of basic amenities across all AWC buildings.

2.4.3 Non-completion of construction of AWC buildings

As per para 3.16 of Mission Saksham Anganwadi and Poshan 2.0 Guidelines, 2022, States/ UTs shall continue to tap funds for construction of AWC buildings from various schemes such as Member of Parliament Local Area

Development Scheme (MPLADS), Member of Legislative Assembly Local Area Development Scheme (MLALADS), Backward Regions Grant Fund (BRGF), Rural Infrastructure Development Fund (RIDF), Finance Commission Grants to Panchayati Raj Institutions, National Rural Employment Guarantee Act (NREGA), Multi-Sectoral Development Programme (MSDP) of Ministry of Minority Affairs, Corporate Social Responsibility (CSR) funds *etc.* States at their own discretion could involve individuals, companies, business houses and institutions of repute in construction of AWCs, purely on a pro bono basis, without any obligation. Further, as per para 7.1 of ICDS Mission, to facilitate better delivery of services, construction of AWCs as a distinct activity under the ICDS scheme was extremely essential.

2.4.3.1 Non-completion of construction works of AWCs under CSR, MGNREGS and DMF

The W&CD Department had roped in (September 2017) M/s Vedanta Ltd. for construction of 400 AWC buildings in 12 districts⁵⁸ as part of the Company's Corporate Social Responsibility (CSR) programme, with completion target by March 2019. Out of the 400 AWC buildings, 150 AWCs were to be constructed in the Ganjam, Jharsuguda, Puri and Rayagada districts.

In this regard, it was noticed that 23 AWCs were still under construction in Jharsuguda district and the construction work of AWCs had not been taken up in the remaining three districts (as of February 2024). The reason for non-construction was attributable to non-identification of land and provision of less space than required, by the Department.

Photo 6: Non-completion of AWC building under MGNREGS in Phalsadhipa



Similarly, scrutiny of records in six test-checked DSWOs, showed that during 2016-17 to 2022-23, funds of ₹419.23 crore for 5,989 AWC buildings were released to the concerned BDOs for construction of these buildings under MGNREGS. Out of this, 2,148 (36 per cent) buildings were completed, leaving 3,841 buildings as incomplete in February 2024. These buildings remained incomplete despite availability of funds.

Thus, non-completion of 3,841 AWC buildings resulted in non-achievement of targeted objectives to provide a suitable environment in which the AWCs could function, and beneficiaries could avail of required services.

⁵⁸ Bargarh (25), Dhenkanal (25), Ganjam (25), Gajapati (25), Jharsuguda (50), Kalahandi (50), Khordha (25), Rayagada (50), Koraput (50), Nuapada (25), Puri (25) and Sundargarh (25)

Additionally, In DSWO, Jharsuguda 126 AWC buildings were proposed to be constructed during 2016-23 under DMF Trust funds. The year-wise target and completion of the AWCs is detailed in the **Table 2.19** below.

Table 2.19: Year-wise targets and achievements of AWCs under DMF in Jharsuguda District

Name of the District	Year	No. of AWCs targeted for completion	No. of AWCs completed as of February 2024	No. of AWCs not completed
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
Jharsuguda	2016-17	14	12	2
	2017-18	0	0	0
	2018-19	43	26	17
	2019-20	64	4	60
	2020-21	0	0	0
	2021-22	0	0	0
	2022-23	5	1	4
Total		126	43	83

(Source: Information furnished by DSWO, Jharsuguda)

As can be seen from the above table, out of the targeted 126 buildings only 43 (34 per cent) AWC buildings were completed, leaving 83 building as incomplete (February 2024). Thus, the aim of construction of AWC buildings to facilitate the beneficiaries, could not be fully achieved.

The overall position of targets and completion of the AWCs under CSR, MGNREGS and DMF in six test checked districts is detailed in **Table 2.20** below.

Table 2.20: Consolidated position of target and achievement of AWCs under CSR, MGNREGS and DMF in test checked districts

Sl. No.	Name of District	CSR			MGNREGS			DMFT			Total	
		T	A	S	T	A	S	T	A	S	T	S
1	Balangir	--	--	--	732	364	368	--	--	--	732	368
2	Ganjam	25	--	25	2,290	676	1,614	--	--	--	2,315	1,639
3	Jharsuguda	50	23	27	174	151	23	126	43	83	350	133
4	Mayurbhanj	--	--	--	491	440	51	--	--	--	491	51
5	Puri	25	--	25	876	297	579	--	--	--	901	604
6	Rayagada	50	--	50	1,426	220	1,206	--	--	--	1,476	1,256
	Total	150	23	127	5,989	2,148	3,841	126	43	83	6,265	4,051
Percentage of shortfall				84.67			64.13			65.87		64.66

T=Targets, A=Achievement, S=Shortfall

(Source: Information furnished by DSWOs)

As is evident from the **Table 2.20** the shortfall percentage (84.67 per cent) was highest in respect of the AWCs targeted to be completed under CSR in six test-checked districts. However, the major short fall in completion of AWCs (3,841 AWCs) was under MGNREGS. In a wider perspective, the overall shortfall in the six districts was 64.66 per cent.

In reply the Government stated (June 2025) that due to non-availability of suitable land, construction of AWCs was not taken up under CSR. Further, with regard to AWCs under MGNREGS and DMF, BDOs will be instructed to ensure early completion of pending AWCs.

2.4.4 Non-functioning of smart phones

The “Poshan Tracker” is a mobile-based application rolled out by MW&CD on 1 March 2021 through National e-Governance Division (NeGD), as an important governance tool. The Poshan Tracker is being leveraged for dynamic identification of stunting, wasting and under-weight prevalence among children and last-mile tracking of nutrition service delivery. It was aimed at enabling real-time monitoring and tracking of all AWCs, AWWs and Poshan to ensure last mile tracking and delivery of services.

Scrutiny of records in the W&CD Department as well as six selected DSWOs revealed that 78,389 LG smart phones were supplied (June/ July 2021) by one firm⁵⁹ to the 30 DSWOs for distribution to the AWWs, supervisors and block helpdesk personnel for enrolment of beneficiaries and other transactions through Poshan tracker. However, out of this, 6,583 smart phones became non-functional within 10 to 30 days of their supply as detailed in **Appendix -X**. Moreover, LG Electronics had announced (05 April 2021) closure of its mobile business unit, but despite this the Department purchased and distributed LG smart phones during June/ July 2021 *i.e.*, after the announcement of closure. As such, the services and repair of the damaged/ defunct smart phones could not be done, and the objective of effectively using the Poshan tracker application for real time evaluation of the Scheme, could not be fully achieved. Thus, purchase and delivery of defunct/obsolete smart phones to the AWWs resulted in loss of ₹5.62 crore⁶⁰.

Photo 7: Model of LG smart phone



In reply the Government stated (June 2025) that smart phones were procured before closure of LG’s business and all the defunct smartphones were repaired subsequently in a phased manner and there is no loss in procurement of smart phones. The reply of the Government is not based on facts, as LG declared closure of its mobile business in April 2021 while the purchase was made in June and July 2021. No records relating to the repair were made available for Audit.

2.4.5 Non-operation of growth monitoring devices (GMD)

As per para 1.5 of the revised Guidelines for implementation of morning snacks and hot cooked meal, 2018, each child in the age group of zero-six years must be weighed at least once every month and the weight should be plotted in the World Health Organisation New Growth Standards register as well as in the Mother and Child Protection card issued by the Ministry of W&CD.

⁵⁹ NF Infratech Service Private Limited, New Delhi

⁶⁰ 6,583 X ₹8,533 (price of an LG smart phone) = ₹5,61,72,739

Scrutiny of records showed that 2,88,445 sets of growth monitoring devices such as 73,150 infantometers⁶¹, 73,150 stadiometers⁶² and 1,42,145 weighing scales (for adults: 73,130 and for children: 69,015) were procured and distributed (July 2021) across all the AWCs of the State. Out of these, 20,974 devices⁶³ worth ₹2.23 crore⁶⁴ were non-functional as detailed in **Appendix-XI**. Thus, non-functionality of GMDs in the AWCs resulted in non-monitoring of the growth measurement of child and mother which was essential under POSHAN Abhiyaan.



Photo 8: Defunct digital weighing scale machine

In reply the Government stated (June 2025) that the GMD vendors had been directed to conduct repair and maintenance of the non-functional GMD devices in a co-ordinated campaign mode.

2.5 Human resources management

The roles and responsibility of DSOWs, CDPOs, Supervisors, AWWs and AWHs are defined in the ICDS Manual for District Level Functionaries, 2017 and Poshan Sakham 2.0, 2022. Scrutiny of records revealed that there was shortfall in field functionaries for the implementation of the ICDS Scheme in the State, as detailed in **Table 2.21** as follows:

Table 2.21: Sanctioned strength vis-a-vis Men-in-position as on 31 March 2023

Sl. No.	Name of the post	Sanctioned strength	Person in position	Vacancy	Percentage of vacancy
1	CDPO	338	312	26	7.7
2	Supervisor	2,808	2,518	290	10.3
3	Anganwadi Worker (AWW)	74,154	72,917	1,237	1.7
4	Anganwadi Helper (AWH)	63,738	62,823	915	1.4
Total		1,41,038	1,38,570	2,468	1.75

(Source: APIP proposals submitted by the W&CD Department to MoW&CD, GoI)

Thus, there were vacancies in posts like CDPOs, Supervisors and Anganwadi Workers who were essential for effective implementation and monitoring of ICDS Scheme at the block and Anganwadi levels.

In reply the Government stated (June 2025) that directions have been issued to all DSOWs to publish notification/advertisement for engagement of

⁶¹ An infantometer is used to measure the length of an infant.

⁶² A stadiometer is a piece of medical equipment used for measuring human height.

⁶³ 1) Infantometers (627), 2) Stadiometers (2,048), 3) Weighing scales for adults (9,489) and 4) Weighing scales for children (8,810)

⁶⁴ 1) Infantometers (627 x ₹722 = ₹4,52,694), 2) Stadiometers (2,048 x ₹1,050 = ₹21,50,400), 3) Weighing scales for adults (9,489 x ₹1,380 = ₹1,30,94,820) and 4) Weighing scales for children (8,810 x ₹750 = ₹66,07,500)

AWW/AWH against the vacancies and the vacant post of CDPOs will be filled up shortly. The recruitment for supervisors is under process.

However, Audit observed that due to vacancies in the posts of 2,468 ICDS field functionaries, smooth implementation of the ICDS projects, and its supervision/monitoring and service delivery at Anganwadi Centres could not be ensured.

2.5.1 Shortfall in imparting training to ICDS functionaries

As per para 6 of the Comprehensive Training Guidelines for Anganwadi Workers, Training Centres and Middle Level Training Centres, 2017, all ICDS functionaries viz. AWHs, AWWs, Supervisors and CDPOs were to be imparted mandatory regular training i.e., job/ orientation training and short duration induction training (on their initial appointment). Further, during their service period, refresher trainings were to be imparted every two years to equip them with knowledge, skills and capabilities to implement the ICDS Scheme.

Scrutiny of records and information furnished by the Department showed that induction training was imparted to only 70 Supervisors out of 2,252 working at CDPO level during 2018-19. The induction training was not imparted to ICDS functionaries during the period 2019-20 to 2022-23. Further, during 2018-23, ICDS functionaries should have been imparted refresher training at least twice but it was observed that only 71 CDPOs, 294 Supervisors and 2,926 AWWs were imparted these refresher trainings during the period 2018-23. No refresher trainings had been imparted to the AWHs in the State as detailed in *Appendix-XII*.

In reply, the Government stated that shortfall in training of field functionaries was due to inadequate number of training institutes and trainers and Covid restrictions during 2020-22. The reply is not acceptable as despite imparting training through online mode, all the targeted field functionaries were not covered.

2.6 Monitoring and Supervision

As per the Guidelines on 'Constitution of Monitoring and Review Committee at different levels, to review progress in the implementation of ICDS scheme', 2011, issued by MW&CD, GoI, there should be a District Level Monitoring and Review Committee (DLMRC) under the Chairpersonship of the District Magistrate/ Collector with 16 other members⁶⁵ to review progress in implementation of the ICDS scheme. The committee should meet at least once

⁶⁵ Chief Executive Officer; as Vice Chairperson, District Development Officer, Zilla Parishad, Chief Medical Officer, H&FW, District Planning Officer, District Social Welfare Officer, District Agricultural/ Horticultural Officer, District Officer, Rural development, Executive Officer, Rural Development. Executive Officer, PHED, District Education Officer, Member of Parliament in the District, Members of legislative Assembly, Principal, Middle Level Training Centre, Principal, AWTC (any two), Field unit of Food and Nutrition Board, Child Development project Officers (any three) as members and District Programme Officer (ICDS) as Member Secretary.

every quarter, or as and when required, and submit its report to the Secretary, W&CD Department clearly outlining the actions taken at the district level and support required from the State Government. Similarly, a Block level Monitoring Committee (BLMC) on ICDS was to be formed under the Chairmanship of Sub-Divisional Magistrate and Block Development Officer as Vice-Chairperson and CDPO as convener. The committee was to meet once a quarter and to submit its report to the district committee with a copy to State Directorate of ICDS. Besides these, the Anganwadi Level Monitoring and Support Committee (ALMSC) was to conduct monthly meetings to discuss various issues pertaining to the AWCs and record minutes of meetings.

In this connection, Audit observed the following irregularities:

2.6.1 Non-formation of DLMRC/ BLMC/ ALMSC

Scrutiny of records in the six test-checked DSWOs revealed that DLMRC had not been constituted in any of the sampled districts. However, district level ICDS review meetings under the chairmanship of the District Collectors (of the test-checked districts), were held although in an irregular manner as detailed in **Table 2.22**.

Table 2.22: Year-wise district level ICDS review meetings conducted in test checked districts during 2018-19 to 2022-23.

Year	Name of the Districts					
	Ganjam	Balangir	Rayagada	Jharsuguda	Puri	Mayurbhanj
2018-19	0	0	3	0	4	0
2019-20	0	0	1	0	7	0
2020-21	0	0	1	0	4	0
2021-22	1	2	3	0	7	0
2022-23	5	2	2	0	5	0
Total	6	4	10	0	27	0

(Source: Compiled from the information and records furnished by sample checked DSWOs)

Further, BLMC and ALMSC at block/ project level and Anganwadi level respectively, had not been formed in any of the 12 test-checked ICDS projects and 60 test-checked Anganwadi Centres. Thus, the district/ block/ Anganwadi level monitoring of the scheme could not be carried out properly to ensure effective implementation of the scheme.

In reply the Government stated (June 2025) that the DLMRC and BLMC have been subsumed in the State Convergence Committee, District Convergence Plan Committee and Block Convergence Plan Committee under POSHAN Abhiyan during June 2025.

The reply is not tenable, as DLMRC and BLMC were not formed during 2018-23.

2.6.2 Non-formation of the Squad for random checks

As per Section 11(v) of revised guidelines of THR, 2018, the District Collectors should designate a squad of five-six persons who would make random checks during the preparation of THR and ensure that proper quantity and quality of materials as specified, had been used in the preparation of the THR. The squad members were required to give their report to the District Collector every month who would review this in the monthly Monitoring Committee meetings.

Scrutiny of records of six selected DSWOs revealed that squads for random checking of the THR were not formed in two sampled districts⁶⁶ due to which random checks could not be conducted to ensure proper quantity and quality of ingredients.

In reply the Government stated (June 2025) that instruction had been issued to all districts to form squads and all the six test checked districts have formed squads accordingly.

2.6.3 Non-constitution of the District Nutrition Committee (DNC)

Ministry of W&CD direction (January 2021) to Chief Secretaries of all States, stipulated that the District Nutrition Committee (DNC) should be formed under the Chairpersonship of the District Magistrate/ District Collector. The Committee should mandatorily include certified nutrition experts.

It was, however, observed that the DNC had not been constituted in four test-checked districts⁶⁷. Thus, the nutritional status and quality standard of HCM and THR could not be ensured.

In reply the Government stated (June 2025) that instruction had been issued to all districts to form the District Nutrition Committee.

2.6.4 Shortfall in visits by DSWOs/ CDPOs

Para 16(i) of the Revised Guidelines for the implementation of THR, 2018 stipulated that the DSWOs must visit five to six SHGs in the district and CDPOs should make at least three to four visits to the SHGs every month. Further, as per para 16(viii) of the Guidelines, the DSWO of the district should monitor the general upkeep of the THR unit to ensure (i) cleanliness of the unit and surroundings (free from rodents, pests, insects *etc.*), (ii) assess the infrastructure of the SHG, (iii) check proper storage of raw materials and finished products, (iv) ensure the quality of ingredients used for preparation of *chhatua*, dry ration, laddoo, (v) ensure that hygiene practices were adopted by the members of the SHG, *etc.*

⁶⁶ Jharsuguda and Rayagada

⁶⁷ Balangir, Ganjam, Jharsuguda and Mayurbhanj

Audit noticed that in five out of the six test-checked districts, against the required 1,500 visits⁶⁸, the DSWOs had conducted only 722 visits⁶⁹ (48.13 per cent) during 2018-23. However, the DSWO, Mayurbhanj conducted 466 visits (155.33 per cent) during the period against the desired 300 visits. Similarly, in the 12 test-checked CDPOs, against the required 2,160 visits⁷⁰, the CDPOs conducted only 693 visits⁷¹ (32.08 per cent) during the year.

Thus, cleanliness, assessment of infrastructure, storage facilities of the SHGs and quality of the THR, could not be monitored properly due to shortfall in visits by the DSWOs/ CDPOs.

In reply the Government stated (June 2025) that instructions have been issued to all districts to monitor this rigorously. In addition, State, District and Block level teams will visit during THR mixing and distribution days.

2.6.5 Non-formation of Poshan Panchayats

As per para 3.11.1 of Mission Saksham Anganwadi and Poshan 2.0 Scheme Guidelines issued (August 2022) by the Ministry of W&CD, a Poshan Panchayat was to be constituted to create awareness and accountability with regard to nutrition services. Poshan Panchayat was to meet at least once a month to discuss the specific reasons for malnutrition. It was, however, noticed that the Poshan Panchayat had not been formed in four⁷² out of the six test-checked districts during the period 2022-23.

In reply the Government stated (June 2025) that the Guidelines for formation of Poshan Panchayat were provisioned in Mission Saksham Anganwadi and POSHAN 2.0 and detailed instructions in this regard would be issued separately by Ministry which have not been issued till date. However, in December 2024 GoI launched the Suposhit Gram Panchayat initiative and activities are being undertaken accordingly.

2.6.6 Non-conduct of Social Audit under SNP

As per section 28 of the National Food Security Act (NFSA) Act, 2013, every local authority, or any other authority or body, as may be authorised by the State Government, shall conduct or cause to be conducted, periodic social audits on the functioning of fair price shops, Targeted Public Distribution System and other welfare schemes, and cause to publicise its findings and take necessary action, in such manner, as may be prescribed by the State Government.

It was noticed during test check of DSWOs that social audit had not been conducted in two sampled districts⁷³ under SNP, during the period 2018-19 to

⁶⁸ 300 visits (Five visits X 60 months) per DSWO X six DSWOs

⁶⁹ Balangir (229), Ganjam (123), Jharsuguda (120), Puri (56) and Rayagada (194)

⁷⁰ 180 visits (three visits X 60 months) per CDPOs X 12 CDPOs

⁷¹ CDPO, Balangir:42, Baripada:32, Belpada:32, Bhanjanagar:143, Chhatrapur:39, Gop:8, Jharsuguda:94, Kolabira:161, Muniguda:10, Puri Sadar:38, Rayagada:20, Suliapada:74

⁷² Balangir, Ganjam, Jharsuguda and Mayurbhanj

⁷³ Jharsuguda and Rayagada

2022-23. However, social audit had been conducted by the Odisha Society for Social Audit Accountability and Transparency in four DSWOs during this period. Further, in three DSWOs⁷⁴ where the social audits were conducted, follow up actions were not taken up by the DSWOs in compliance with the observations of the Audit.

In reply the Government stated (June 2025) that Social Audit in all 30 districts has been covered on a sample basis during 2023-24.

2.7 Joint Physical Inspection of SHGs

To ascertain functioning of SHGs entrusted with preparation and distribution of THR, Audit conducted JPI (July 2023 to January 2024) of 16 SHGs of the test-checked districts. The deficiencies noticed during the JPI are discussed below:

- In six⁷⁵ SHGs wheat was not stored properly and was found to be eaten by rodents, making it unfit for human consumption.



Photo 9: Wheat stock kept at Dharitri Mission Shakti SHG, under Jharsuguda (Rural) CDPO found to be contaminated with rodent droppings.



Photo 10: Wheat storage location at Maa Parbati SHG, Kolabira was not clean and hygienic and the place was affected by the rodents.

- In two SHGs⁷⁶, CCTV cameras had not been installed at strategic locations like place of storage of raw materials, frying and grinding unit, packaging unit and in two⁷⁷ SHGs CCTV cameras had not been installed at all. Further, in five SHGs⁷⁸, though CCTV cameras were installed, the concerned CDPOs never checked the footage, especially that related to preparation of THR.

⁷⁴ Balangir, Ganjam and Puri

⁷⁵ Maa Ujjeleswari SHG, Chhatrapur, Radhakrishna SHG and Maa Mangala SHG, Bhanjanagar, Kamala SHG, Balangir, Dharitri Mission Shakti SHG, Jharsuguda and Maa Parbati SHG, Kolabira

⁷⁶ Maa Mangala SHG, Bhanjanagar, Satya Sai SHG, Belpada,

⁷⁷ Maa Parbati SHG, Kolabira and Maa Chakrasila SHG, Suliapada

⁷⁸ Radhakrishna SHG and Maa Mangala SHG, Bhanjanagar, Kamala SHG, Balangir, Satya Sai SHG, Belpada, and Samartha SHG, Muniguda

- In 12 SHGs, route chart of THR distribution had not been prepared.
- Accounts of five SHGs⁷⁹ had not been audited by Chartered Accountants as required under Para 2(f) of the Guidelines for decentralised implementation of THR (Part B-Financial Guidelines) 2018.

In reply the Government stated (June 2025) that all the concerned districts have been intimated to instruct and monitor the SHGs for installation, maintenance, record and verification of CCTV footage, preparation of THR distribution route chart and audit of accounts.

2.8 Recommendations

The Government may:

- 1. Prepare the AIPs on a realistic basis to cover all beneficiaries and ensure 100 per cent utilization of funds allotted for each year for the Integrated Child Development Services scheme. Further, take effective steps for timely submission of UCs to GoI.*
- 2. Evolve a mechanism to realistically assess the requirement of foodgrains and ensure that:*
 - *allocated rice and wheat is lifted and efficiently delivered to the AWCs and SHGs after proper weighment in the presence of the Jannch Committee/ Mothers Committee and to recover the actual cost of foodgrains short delivered by the TA.*
 - *periodical physical verification by the DSWOs/CDPOs of stock of rice and wheat of AWCs and SHGs is conducted.*
- 3. Take effective steps to provide separate kitchen, toilet, safe drinking water facilities and electrification in all AWCs before handing over for use.*
- 4. Ensure timely completion of all the incomplete AWCs taken up under CSR, MGNREGS and DMF funds.*
- 5. Take immediate steps for constitution of District Level Monitoring and Review Committee, Block Level Monitoring Committee and Anganwadi Level Monitoring and Support Committee at block/project level and Anganwadi level respectively to effectively monitor the implementation of POSHAN.*

⁷⁹ Radhakrishna SHG and Maa Mangala SHG at Bhanjanagar, Kamala SHG at Balangir, Maa Tulasi SHG and Satyasai SHG at Belpada

CHAPTER III

PM POSHAN – Mid-Day Meal Scheme (MDM)

Chapter provides an overview of the Mid-Day Meal (MDM) scheme that aims to nurture health, wellness and immunity of children through proper nutrition and health education. Audit observations on funds management and planning; disproportionate fund utilisation under Management, Monitoring and Evaluation (MME); non-achievement of MDM targets; non-maintenance of buffer stock of foodgrains; non-delivery of lifted rice by the transport agencies; non-distribution of first phase dry ration during Covid-19; non-distribution of Food Security Allowance (FSA); irregularities in transfer of MDM funds and maintenance of rice stock; capacity building of Cook-cum-Helper; lack of infrastructure and equipment in schools; rights and entitlements of children; misappropriation of MDM; poor monitoring; etc. have been discussed in this chapter.

3. Fund management and planning

The Mid-day Meal (MDM) also known as PM POSHAN⁸⁰ scheme is a flagship programme of GoI with 100 *per cent* financial assistance for three components *viz.*, cost of foodgrains, transportation charges of foodgrains and Management, Monitoring and Evaluation (MME). With respect to the components of cooking cost and honorarium to Cook-cum-Helpers (CCHs), the cost is shared between GoI and State Government in the ratio of 60:40. Funds for the foodgrains and cooking cost were routed through the School and Mass Education Department, Government of Odisha to the District Education Officer (DEO) of each district.

In order to provide MDM to eligible students of Primary Schools (PSs) and Upper Primary Schools (UPSs), GoO prepared Annual Works Plans and Budget (AWP&B) and submitted these to GoI. The Programme Approval Board⁸¹ (PAB) of MDM, after due consideration, accorded its approval to the AWP&B of the State. On the basis of approval of PAB, funds were released by GoI to the State Government to meet cost of foodgrains, cooking, transportation, honorarium to cook-cum-helper, construction of kitchen-cum-stores/ procurement of kitchen devices and expenses towards MME.

⁸⁰ Mid-day Meal Scheme was renamed as PM-POSHAN on 6 October 2021

⁸¹ Programme Approval Board is a body under the chairmanship of Secretary to Government of India, Ministry of Human Resource Development, Department of Elementary Education and Literacy for Mid-Day Meal Scheme to examine the Annual Work Plan of programme implementation of each State / UT before releasing Central assistance.

3.1 Demand, outlay, release and expenditure incurred on MDM

Scrutiny of records at the State Project Management Unit (SPMU), Bhubaneswar revealed the overall financial outlay of MDM Scheme in the State during 2018-23, as enumerated in **Table 3.1**:

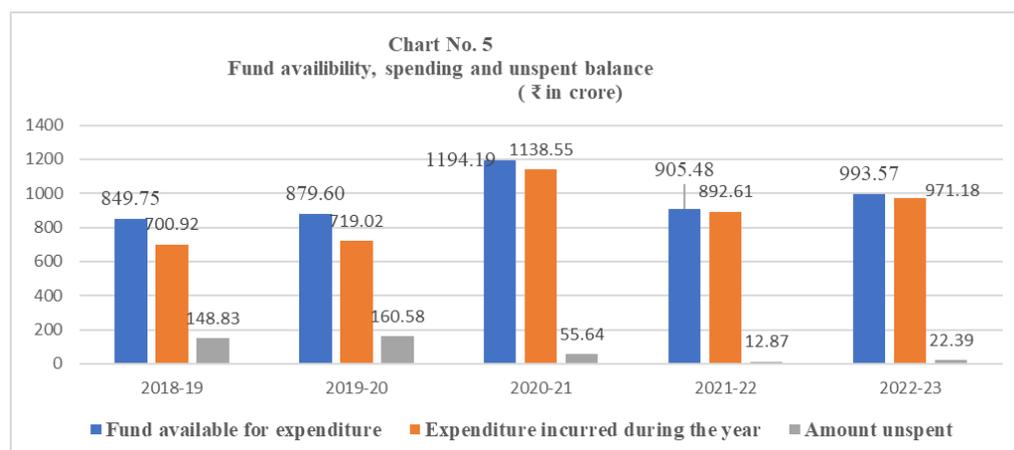
Table 3.1: Release and utilisation of funds during 2018-23

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23	Total
A	B	C	D	E	F	G
Opening balance	118.14	148.83	160.58	55.64	12.87	118.14
Demands as per AWP&B	861.22	1,085.78	1,077.53	1,062.74	998.53	5,085.80
Outlay approved by PAB (its percentage with respect to AWP&B)	712.65 (82.75)	891.27 (82.09)	1,194.64 (110.87)	904.64 (85.12)	906.96 (90.83)	4,610.16 (90.65)
Budget provision (Revised Estimate) (its percentage with respect to PAB)	934.22 (131.09)	915.82 (102.75)	1,194.64 (100.00)	1,049.68 (116.03)	957.00 (105.52)	5,051.36 (109.57)
Receipt of funds from GoI and GoO with respect to Budget Provision	731.61 (78.31)	730.77 (79.79)	1,033.61 (86.52)	849.84 (80.96)	980.70 (102.48)	4,326.47 (85.65)
Release to the downstream offices with respect to budget provisions	740.96 (79.31)	713.52 (77.91)	1,050.59 (87.94)	905.85 (86.30)	974.03 (101.78)	4,384.95 (86.81)
Total funds available	849.75	879.60	1,194.19	905.48	993.57	4,444.67
Expenditure incurred and its percentage with respect to fund available	700.92 (82.49)	719.02 (81.74)	1,138.55 (95.34)	892.61 (98.58)	971.18 (97.75)	4,422.28 (99.50)
Closing balance	148.83	160.58	55.64	12.87	22.39	22.39

(Source: Information provided by SPMU)

From the **Table 3.1** above, it was noticed that the Department could only utilise 82.49 per cent and 81.74 per cent of funds available during FY 2018-19 and FY 2019-20 respectively. During the year FY 2020-21 to FY 2022-23, even though expenditure with respect to funds available increased, there was still an unspent balance of ₹22.39 crore at the end of FY 2022-23. Central and State share wise details of receipt and expenditure in respect of MDM are exhibited in **Appendix-XIII**. The year-wise funds available, expenditure incurred and unspent balance available with SPMU are shown in **Chart 5**.



From the above **Chart 5**, it is evident that the unspent balances were relatively high during 2018-19 and 2019-20 with respect to released funds but reduced to ₹22.39 crore as of March 2023. However, scrutiny of records at six test

checked units⁸² revealed that the unspent balance was actually higher than the one projected in the records of SPMU which was indicative of under reporting by unit offices, as discussed in Paragraph 3.1.2.

3.1.1 Component-wise funds released and expenditure incurred

The component-wise receipts and expenditure of Central and State share, for implementation of MDM scheme was as shown in Table 3.2.

Table 3.2: Component-wise funds released and expenditure incurred during 2018-23

(₹ in crore)

Sl. No.	Major Components of MDM Scheme	Unspent balance as on 31 March 2018		Central Share received during 2018-23	State share released by GoO during 2018-23	Total	GoI/State Share-wise expenditure incurred during 2018-23		Total Expenditure during 2018-23	Unspent balance as on 31 March 2023	
		Central Share	State Share				Central Share	State Share		Central Share	State Share
A	B	C	D	E	F	G	H	I	J	K	L
1	Cost of food grains	1.37	0.00	182.77	0.00	184.14	188.78	0.00	188.78	-4.64	0.00
2	Cooking cost	48.07	39.56	1,752.41	1,432.38	3,272.42	1,785.13	1,461.69	3,246.82	15.35	10.25
3	Honorarium to CCH	15.34	10.80	323.72	431.63	781.49	337.47	447.89	785.36	1.59	-5.46
4	Transportation Cost	1.74	0.00	60.73	0.00	62.47	57.20	0.00	57.20	5.27	0.00
5	MME	0.03	1.23	63.99	1.16	66.41	64.17	2.25	66.42	-0.15	0.14
6	Kitchen devices	0	0	44.37	29.58	73.95	44.37	29.58	73.95	0	0
7	LPG Connection	0	0.06	0	3.73	3.79	0	3.73	3.73	0	0.06
	Total	66.55	51.65	2,427.99	1,898.48	4,444.67	2,477.12	1,945.14	4,422.26	17.40	4.99

(Source: Information provided by SPMU)

(i) **Cost of Food grains:** As per MDM guidelines, GoI provides 100 per cent central assistance to the States towards cost of foodgrains. Based on the approval of PAB, GoI released ₹182.77 crore to Odisha, against an outlay⁸³ of ₹193.93 crore resulting in short receipt of funds to the tune of ₹11.16 crore during 2018-23. Further, it can be seen from the above Table 3.2 that against this release of ₹182.77 crore, an amount, ₹188.78 crore was spent by the State, leading to a deficit of ₹4.64 crore (as on 31 March 2023). However, the source of funding of such deficit by the State was not available on records.

(ii) **Cooking cost:** Under this component, Central and State Governments shared the expenditure in the ratio of 60:40. The total approved outlay of the State under this component was ₹3,129.37 crore during 2018-23 of which ₹1,877.56 crore and ₹1,251.81 crore was to be provided by GoI and GoO respectively. However, GoI released ₹1,800.48 crore including Opening Balance (OB) of ₹48.07 crore during 2018-23 against its share of ₹1,877.56 crore. Comparatively, against its share of ₹1,251.82 crore, the State released a

⁸² District Education Officers (DEOs) at Balangir, Jharsuguda, Mayurbhanj, Rayagada, Ganjam and Puri

⁸³ Cost of different components of MDM for the years 2018-23, as approved by the Programme Approval Board.

higher share of ₹1,471.94 crore, including OB of ₹39.56 crore. Thus, while GoI did not contribute its committed share of expenditure under this component, GoO contributed more funds for the scheme.

(iii) Honorarium to Cook-cum-Helper: The PAB approved a rate of ₹1,000 per month as Honorarium payable to Cook-cum-Helper, for cooking of meals under the MDM scheme. This cost was to be shared in the ratio of 60:40 between GoI and GoO. Any payment towards honorarium in excess of the approved rates was to be borne by the State Government. It was noted that GoO made payment of honorarium to Cooks cum Helpers at the rate of ₹1,400 per month, out of which 60 *per cent* of ₹1,000 was to be contributed by GoI. Based on the approved rate of honorarium, total outlay of ₹660.74 crore was approved by the PAB with share of ₹396.44 crore and ₹264.30 crore by GoI and GoO, respectively. However, against its share of ₹396.44 crore, GoI contributed only ₹339.06 crore (including OB of ₹15.34 crore) during 2018-23. On account of short receipt of central share and payment at higher rate, State Government was compelled to contribute more funds under this component and the total contribution of GoO was ₹442.43 crore (including OB of ₹10.80 crore) against the planned contribution of ₹264.30 crore. As compared to the total receipt of ₹781.49 crore, expenditure in this regard was ₹785.36 crore during the same period. The Department replied (14 May 2025) that, the funds from GoI were not received in a timely manner. As such during the period, the funding was made out of advance from the State Government as MDM being a feeding programme cannot be stopped.

3.1.2 Non remittance of unspent amount of ₹ 92.14 crore to the State Nodal Agency

With the objective of ensuring effective cash management under Centrally Sponsored Schemes (CSS) and to improve transparency in public expenditure, instructions⁸⁴ were issued (23 March 2021) vide Office Memorandum by the Department of Expenditure (DoE), Ministry of Finance (MoF), GoI. As per points 13 and 14 of the instructions, ‘after opening of Single Nodal Account (SNA) of the scheme and before opening zero balance subsidiary account of Implementing Agencies (IAs) or assigning them drawing rights from the SNA’s account, the IAs at all levels shall return all unspent amounts lying in their accounts to the SNA Account’. It was the responsibility of the State Government concerned to ensure that the entire unspent amount was returned by all the IAs to the Single Nodal Account of the SNA concerned. Concerned SNAs were to keep a record of unspent amounts lying in the accounts of IAs to be deposited in the SNA while assigning drawing rights to IAs.

Accordingly, State Nodal Officer (SNO) MDM, instructed (16 November 2021) all the DEOs (IAs) to close existing MDM accounts at the district, block and school levels. All unspent balances of MDM accounts at school, Block Project Management Unit (BPMU) and District Project Management Unit

⁸⁴ MoF, GoI notification No. 1(13) PFMS/FCD/2020 dated 23.3.2021 on “Procedure for release of funder under the Centrally Sponsored Schemes and Monitoring utilisation of the funds released”.

(DPMU) levels were to be transferred to the SNA of the State Nodal Agency. These activities were to be completed by the end of November 2021.

Scrutiny of Cashbooks, bank statements and records related to MDM funds of six selected districts⁸⁵ (DPMUs) revealed that the DPMUs had maintained multiple accounts such as Single Nodal Account in Punjab National Bank (PNB), Saving Bank Account in PNB and Flexi Account in the Industrial Development Bank of India (IDBI). Though the Single Nodal Accounts of the DPMUs in PNB were still functioning after November 2021, IAs under the DPMUs had not transferred the unspent amount to these accounts and kept the old unspent balances of MDM in other accounts. Consequently, none of the test checked DPMUs had remitted the unspent balances of the scheme funds to the SNA of the State Nodal Agency (February 2024). Details of the unspent amount of ₹92.14 crore that was lying unremitted as of March 2023 in the MDM bank pass books of concerned DPMUs are shown in *Appendix-XIV*.

Thus, the objective of ensuring effective cash management under Centrally Sponsored Schemes and the aim of improving transparency in public expenditure management could not be achieved. SNA itself was unaware of the unspent amount lying in the accounts of IAs at field level.

In reply, the Department stated (14 May 2025) that, four DEOs (Balangir, Jharsuguda, Mayurbhanj and Rayagada) have remitted the unspent balance. However, the other two DEOs (Ganjam ₹17.69 crore and Puri ₹8.37 crore) were yet to remit ₹26.06 crore.

3.1.3 Non-remittance of interest of ₹ 3.52 crore

As per Office Memorandum (15 July 2022) of DoE, Ministry of Finance, the SNA of each CSS in the State shall compute in the first week of April, the total interest earned on the funds received in its account (both from the Central and State Government) in the preceding financial year. The interest earned shall be apportioned as per the approved funding pattern and shall be deposited in the State and Central Consolidated Funds respectively. Para 7 of the above memorandum stipulated that interest was to be deposited online through the Public Finance Management System (PFMS) from first September 2022 onwards.

Scrutiny of records at SPMU, Bhubaneswar revealed that during the year 2022-23 an amount of ₹9.18 crore was earned as interest in the SNA account maintained in PNB, Bhubaneswar. Out of the total interest earned, ₹ 3.40 crore towards Central Share and ₹2.26 crore as State Share was deposited in the respective Consolidated Funds in May 2023, leaving an amount of ₹3.52 crore unremitted till the date of audit. The Central Agency was not aware of this interest amount available with the SNA as, this amount was neither reflected in PFMS Portal nor was it reported to the Program Division of the Ministry/ Department by the SNA.

⁸⁵ (i) Balangir, (ii) Jharsuguda, (iii) Mayurbhanj, (iv) Rayagada, (v) Ganjam and (vi) Puri

The Government stated (14 May 2025) in reply that the interest amount of ₹3.52 crore had been remitted on 21 August 2024 in the respective head of accounts of the government. However, the action was taken at the instance of audit and only in this one case pointed out during the test check by Audit.

3.1.4 Disproportionate utilisation of funds under MME

As per revised MDM Guidelines for Management, Monitoring and Evaluation Component (MME) (June 2010), 50 *per cent* of MME funds shall be utilised at other than school level, towards items⁸⁶ at various levels for Management, Monitoring and Evaluation of the Scheme, depending upon the need of the State/ UT. Remaining 50 *per cent* of MME funds were earmarked for expenditure on different components⁸⁷ at the school level.

Scrutiny of records of SNA related to allocation and expenditure made against MME funds, revealed that out of funds of ₹66.41 crore available for MME during the period 2018-23, only ₹28.97 crore (44 *per cent*) was spent at the school level, against the allocated amount of ₹33.21 crore (50 *per cent*).

Further, scrutiny of records in six selected DEOs revealed that the MME funds at the school level were not allocated and spent fully, as required under the guidelines. District wise details of funds available for expenditure out of MME funds are depicted in **Table 3.3**.

Table 3.3: Details of MME funds available for expenditure and spending with percentage at School level, Block and District level

(₹ in lakh)

Districts	Funds available under MME	School level expenditure out of 50% share of available MME funds		Block & District level expenditure out of 50% share of available MME funds		Amount unspent	Percentage
		Amount spent	Percentage	Amount spent	Percentage		
A	B	C	D	E	F	G	H
Balangir	227.80	54.94	24.12	143.66	63.06	29.20	12.82
Jharsuguda	90.63	20.78	22.93	62.90	69.40	6.95	7.67
Mayurbhanj	617.66	163.09	26.40	256.43	41.52	198.14	32.08
Rayagada	232.86	63.33	27.20	104.43	44.85	65.10	27.96
Ganjam	510.58	64.58	12.65	197.44	38.67	248.56	48.68
Puri	198.42	64.03	32.27	13.12	6.61	121.27	61.12
Total	1877.95	430.75	22.94	777.98	41.43	669.22	35.64

(Source: Information furnished by the test checked districts)

It can be observed from the Table above that as against the stipulated 50 *per cent*, the expenditure out of MME funds at school level ranged from 12.65 to 32.27 *per cent*, whereas the expenditure at Block and District levels ranged from 6.61 to 69.40 *per cent*. In none of the six test checked districts, the

⁸⁶ Hiring charges of manpower, transport and contingencies, office expenditure, furniture, computer hardware and consumables, external monitoring and evaluation, publicity *etc.*

⁸⁷ Forms, stationary, soaps, plates, glasses, mats, training of cooks-cum-helpers, *etc.*

school level expenditure against the funds earmarked for MME could be achieved. At Block and District levels, the expenditure on MME was in excess of the 50 per cent mark in Balangir and Jharsuguda while it was less in the remaining four districts during the FY 2018-23. Out of the available funds under MME, 35.64 per cent of funds remained unutilised. This indicated disproportionate expenditure of funds allocated under MME. Further, the unspent balance under MME ranged from 7.67 per cent (Jharsuguda) to 61.12 per cent (Puri), such non-utilisation of available funds indicated that MME work was not done properly.

Accepting the facts the Government replied (14 May 2025) that henceforth all the districts shall be instructed for optimum utilisation of MME fund. The same shall be monitored periodically.

3.1.5 Non-deduction of Tax at Source and non-deposit into Government account

Section 51 of the Goods and Services Tax (GST) Act, 2017, stipulated tax deduction at source (TDS) by the Government Departments or establishments or Local Authorities or Government agencies, at the rate of one per cent under CGST Act and one per cent under OGST Act from the payment made to the supplier of taxable services, where the total value of such supply, exceeds two lakh and fifty thousand rupees. Section 194C (1) of the Income Tax (IT) Act, 1961, stipulated the deduction of TDS at the rate of one per cent and two per cent from the amount paid to the individual and other than individual respectively, where such amount exceeds thirty thousand rupees. The rate of TDS reduced by 25 per cent between 14 May 2020 to 31 March 2021, due to COVID-19 pandemic period. Moreover, as per Rule 30 of the Income Tax Rules, 1962, the time limit for deposit of the deducted tax is within seven days from the end of the month in which the deduction was made.

Audit noticed that in two⁸⁸ out of six selected DEOs, total payment of ₹2.58 crore was made to three⁸⁹ manpower service providers towards deployment of Data Entry Operators (DEOs), but TDS towards GST amounting to ₹5.15 lakh was not deducted as detailed in *Appendix-XV*.

It was also revealed that in two⁹⁰ out of six selected DEOs, total payment of ₹2.60 crore was made to two⁹¹ manpower service providers for supply of DEOs, but TDS towards Income Tax amounting to ₹5.16 lakh was not deducted as detailed in *Appendix-XVI*.

Further, in the case of DEO, Mayurbhanj, it was revealed that, an amount of ₹3.85 crore was paid to one transport contractor towards transportation charges of rice during the period from 2018-19 to 2022-23 from the Odisha State Civil Supply Corporation (OSCSC) Ltd. godown to school point. As per

⁸⁸ Ganjam and Balangir

⁸⁹ (i) M/s. Bhumishree Consultancy & Marketing (P) Ltd., (ii) M/s. L&K services, Bhubaneswar and (iii) M/s. Care Security & Allied Services, Bhubaneswar

⁹⁰ Jharsuguda and Mayurbhanj

⁹¹ M/s Care Security & Allied Services and M/s. Omega Data Processors, Baripada

provision, TDS towards IT (amounting to ₹3.85 lakh) was deducted at the rate of one *per cent*, but it was not deposited into the Government account till May 2025.

The Government replied (04 March 2025) that two DEOs (Mayurbhanj and Jharsuguda) obtained the Income Tax Return (ITR) of five years in respect of IT TDS from the concerned service providers. The reply is silent on other two observations. Obtaining ITRs of the service provider cannot be a substitute action of deducting TDS under the Income Tax Act, hence, the reply of the Government was not relevant to the audit point.

3.1.6 Annual Work Plan and Budget

As per para 5.1 of MDM scheme guidelines (September 2006), Annual Work Plan & Budget (AWP&B) should be prepared by the State, based on information maintained at school level and aggregated at Block, District and State level. It envisages a bottom-up approach rather than a top-down approach to planning. It was necessary to have a documentation of the plans preparation process to ensure that they have been prepared through a participatory planning process. As per the directions of GoI (12 December 2017), the AWP&B proposals needed to include information such as, management structure, fund flow system, supply chain management of foodgrains, kitchen garden, cost of foodgrains, honorarium to cook-cum-helpers and testing of meals, *etc.*

Scrutiny of records at SPMU, Bhubaneswar revealed that information in AWP&Bs of the State was compiled by the SNA, based on information received from the District Education Officers (DEOs). The DEOs had collected data through Quarterly Progress Reports (QPRs) submitted by BEOs. It was noticed that BEOs furnished data from the available QPR/ Management Information Statement (MIS) of schools for the preparation of AWP&B. However, as these QPRs and MISs did not have the information like types of kitchen, kitchen-cum-store, utensils required for cooking, kitchen garden, quality safety & hygiene arrangements, availability of Multi Tap Multi Cap⁹² *etc.*, required for preparation of annual budget outlays, the subsequent approval of AWP&B by the PAB was unrealistic, as discussed in the succeeding paragraph.

3.1.6.1 Non achievement of MDM targets approved by the Programme Approval Board (PAB)

The objective of the MDM is to serve one hot cooked meal to every student present on each school day so that they get adequate nutrition. The details regarding the number of children enrolled and their coverage under MDM in the State are given in **Table 3.4**:

⁹² Multi –tap console for hand washing

Table 3.4: Coverage of MDM against enrolment in the state during 2018-23

Year	Total enrolment	Target approved by PAB (<i>per cent</i>)	Total meals served	Number of days on which meal was served in a year		Average beneficiaries (<i>per cent</i> of enrolment) served meals
				Targeted days as per PAB	Actual days (<i>per cent</i>) served	
A	B	C	D	E	F	G
2018-19	48,41,657	43,77,704 (90)	88,16,57,625	239	220 (92)	40,67,056 (84)
2019-20	46,41,593	43,77,704 (94)	86,99,03,986	239	223 (93)	39,57,944 (85)
2020-21	45,13,758	45,13,758 (100)	1,25,25,05,116	285	285 (100)	43,94,755 (97)
2021-22	44,64,441	44,28,963 (100)	1,05,04,40,303	237	237 (100)	44,18,542 (100)
2022-23	45,50,584	44,18,542 (97)	1,09,40,85,788	266	261 (98)	42,14,463 (93)

(Source: Information provided by SPMU)

From **Table 3.4**, it is evident that the target approved by PAB for enrolment of beneficiaries was less by three to 10 *per cent* as compared to the total enrolment for the years 2018-19, 2019-20 and 2022-23. Audit noticed that the actual days when meals were served were less by five to 19 days against the targeted days approved by the PAB. Only during the Covid-19 pandemic period, PAB approved targets were fully achieved, as all students were provided with Food Security Allowances⁹³ (FSA).

3.2 Implementation of MDM scheme

Adequate provisions to ensure desired quality of foodgrains, efficient transportation and delivery mechanism, quality assurance, safety and hygiene of cooked meals, availability of essential infrastructure and a sound institutional framework were essential for effective implementation of the MDM scheme. Audit observed that there were deficiencies in each of these areas which affected the scheme adversely in terms of supply of quality meals to school children, as discussed in the subsequent paragraphs.

3.2.1 Non-maintenance of buffer stock of foodgrains

As per guidelines of the Mid-Day Meal, 2006, the State should ensure availability of at least one-month's buffer stock of foodgrains and cooking costs in each school to prevent disruption in providing mid-day meals to students. As per the information furnished by the SPMU, Bhubaneswar, the details of foodgrains issued to students during 2018-23, are enumerated in **Tables 3.5** and **3.6** below:

⁹³ If the Mid-Day Meal is not provided in school on any school day due to non-availability of foodgrains, cooking cost, fuel or absence of cook-cum-helper or any other reason, the State Government shall pay food security allowance as quantity of foodgrains and cooking cost prevailing in the State.

Table 3.5: Foodgrains issued to Primary School students under MDM

(in MTs)

Year	Food grain allocated	Opening balance	Food grain lifted	Total available	Total consumption ⁹⁴	Food grains required for one month	Closing balance
A	B	C	D	E	F	G	H
2018-19	56,691.23	8,724.53	54,289.82	63,014.35	53,997.39	5,399.73	9,016.96
2019-20	56,398.79	9,016.96	51,725.70	60,742.66	53,504.60	5,350.46	7,238.06
2020-21	71,677.86	7,238.06	71,677.76	78,915.82	76,730.47	7,673.04	2,185.35
2021-22	61,989.20	2,185.35	61,989.26	64,174.61	64,337.99	6,433.79	-163.37
2022-23	71,970.77	-163.37	71,633.99	71,470.62	66,678.72	6,667.87	4,791.90
Total	3,18,727.85		3,11,316.53		3,15,249.17		

(Source: Information furnished by the State Nodal Agency)

Table 3.6: Foodgrains issued to Upper Primary School students under MDM

(in MTs)

Year	Food grain allocated	Opening balance	Food grain lifted	Total lifted	Total consumption ⁹⁵	Food grains required for one month ⁹⁶	Closing balance
A	B	C	D	E	F	G	H
2018-19	56,851.27	1,965.79	53,630.74	55,596.53	51,252.56	5,125.25	4,343.97
2019-20	54,473.08	4,343.97	49,004.96	53,348.93	50,228.70	5,022.87	3,120.23
2020-21	72,093.46	3,120.23	72,043.10	75,163.33	72,780.07	7,278.00	2,383.26
2021-22	58,804.52	2,383.26	58,804.46	61,187.72	61,059.06	6,105.90	128.66
2022-23	68,215.03	128.66	67,904.12	68,032.78	64,094.80	6,409.48	3,937.98
Total	3,10,437.36		3,01,387.38		2,99,415.19		

(Source: Information furnished by the State Nodal Agency)

The above Tables reveal that for primary schools, sufficient buffer stock was not maintained during FY 2020-21 to 2022-23, with one year closing with a negative balance⁹⁷. Similarly, for the upper primary schools, foodgrain availability was less than the required buffer stock for one month during FY 2018-23. Audit noticed that during the period 2018-19 to 2022-23, the full allocated quantity of foodgrains was not lifted and due to this short lifting, buffer stock was not maintained at school level as required under MDM guidelines.

In reply, the Department noted (14 May 2025) the fact for future guidance.

3.2.2 Non-delivery of lifted rice by the transport agents

As per Clause-5 and 6 of the Terms and Conditions of the Contract Agreement for transportation of rice, after lifting the same from OSCSC Ltd., the rice was to be delivered at school points/ central kitchen directly, without any transit

⁹⁴ Consumption during 10 months

⁹⁵ Consumption during 10 months

⁹⁶ Monthly requirement calculated on the basis of consumption during the 10 working months of schools.

⁹⁷ The department / records did not provide any information about the means by which the shortage of the 163.37 MT of foodgrains was met during the year 2021-22.

point. After delivering the rice at school points, the date-wise quantity of rice delivered had to be intimated by the transport agent to BEO.

Scrutiny of records at the six selected DEOs and respective BEOs, revealed that in two DEOs, there were irregularities in the supply of rice by the transport agents as detailed below:

(i) BEO, Gop under DEO Puri: The transport agent lifted 10,616 quintals including OB of 406.50 quintals of rice from the OSCSC against the allotment of 10,616 quintal rice under MDM during April 2018 to March 2023. However, as per the stock register of rice maintained by BEO, Gop the transport agent delivered only 10,217 quintals of rice at school points under the block, leaving undelivered balances at the end of each quarter. The undelivered rice to the schools at the end of every quarter ranged between 4.5 to 390 quintals during the years 2018-2023. The stock register of rice showed that at the end of the second quarter of 2023-24, the closing balance of 708.49 quintals of rice was lifted but non-delivered. It was noted that the BEO was following a system of opening and closing balances for accounting of rice which was incorrect as there is no provision in place for stock being retained by the transport agent. Further, the location/ storage of the above mentioned undelivered rice of 708.49 quintals was also not available at the BEO level, due to which risk of pilferage of rice of the said quantity cannot be ruled out.

Audit observation about scope of pilferage was corroborated by the fact that a closing balance of 8.5 quintals of rice at the end of 2nd quarter of 2019-20 was not carried forward in the rice register to the next quarter.

(ii) DEO, Jharsuguda: Against the six release orders issued by DEO Jharsuguda during the period from 2018-19 to 2020-21 for lifting 10,015.75 quintals of rice worth ₹30.05 lakh from OSCSC Ltd., the transport agent lifted only 7,791.53 quintals of rice leaving a balance of 2,224.22 quintals. A scrutiny of the release orders issued by DEO to the transport agent revealed that every release order contained the last date by when the specified quantity had to be lifted. However, the DEO did not take timely action either to get the quantity lifted and delivered to the school point, or to take up the matter with OSCSC Ltd. in case of non-lifting of rice by the due date. Audit observed that the remaining quantity of 2,224.22 quintals of rice was neither lifted nor was the cost thereof amounting to ₹6.67 lakh⁹⁸ recovered / adjusted from OSCSC Ltd. till the date of Audit *i.e.*, September 2023.

Accepting the fact, the Department replied (14 May 2025) that DEO, Jharsuguda has requested the DM, OSCSC, Jharsuguda for refund of fund, and it was decided to call for an explanation from BEO, Gop.

However, on the basis of audit analysis it can be concluded that the DEOs had not taken appropriate action to recover the excess quantity of rice and amount outstanding therein (May 2025).

⁹⁸ Calculated at the rate of ₹300 per quintal at which the payment to OSCSC Limited was made.

3.2.3 Non-distribution of first phase of dry ration during Covid-19 pandemic period

To ensure that school children get proper nourishment during the Covid-19 pandemic period, GoO decided (19 March 2020) to distribute MDM as dry ration in all Government and aided schools of School & Mass Education (S&ME) Department. It was also decided that each primary student (Class I-V) will be given a dry ration of 3 kg rice per month and each upper primary student (Class VI-VIII) would be provided with 4.5 kg rice per month, towards first phase of Covid for a period of three months (16 March 2020 to 13 June 2020 for 90 days). The Food and Civil Supplies Department had to make arrangements to provide this rice at Fair Price Shop (FPS)/ Public Distribution System (PDS) outlets. The DEOs had to submit Block/ ULB-wise, FPS-wise, School-wise, rice allocation quantity statements to the CSO-cum-DM, OSCSC Ltd. of the concerned districts. Parents/ guardians of the students were required to produce coupons issued by the headmasters of the tagged schools at the tagged FPS and collect the dry ration.

Information received and scrutiny of records at four out of six test checked District Education Offices revealed that 4,314.14 quintals of rice remained undisbursed by the FPS/PDS dealers and was lying with them even after a lapse of three years from the date of issue of the dry ration. The details of rice lifted by the dealers, disbursement of rice to the students and balance rice lying with the dealers are given in the **Table 3.7:**

Table 3.7: Distribution of dry ration for the first phase of Covid-19 (March-June 2020) at FPS/ PDS

(Quantity in quintals)

Sl. No.	Name of the DEO	Quantity of rice lifted by the FPS/ PDS dealers	Quantity of rice disbursed to eligible students	Balance of rice lying with the FPS/ PDS dealers
1	Mayurbhanj	29,325.87	27,552.70	1,773.17
2	Rayagada	10,363.32	9,051.62	1,311.70
3	Ganjam	35,708.33	34,565.12	1,143.21
4	Puri	15,205.47	15,119.41	86.06
Total		90,602.99	86,288.85	4,314.14

(Source: Compiled from the data provided by the DEOs)

From the above **Table 3.7**, it is noticed that FPS/ PDS dealers lifted 90,602.99 quintals of rice as per quantity indented by the respective DEOs. However, the amount of rice disbursed by the dealers to eligible students was only 86,288.85 quintals. As a result, balance rice of 4,314.14 quintals remained undisbursed and was lying with different retailers of the districts. Reasons for non-disbursement of rice were not on record. In this regard, the Commissioner-cum-Secretary, Food Supplies and Consumer Welfare Department, GoO, informed (December 2020) all Chief Civil Supply Officer/ Civil Supply Officers that the DEOs were given flexibility by S&ME Department to lift the undisbursed rice through their own engaged contractors and distribute the same in schools. However, no such steps were taken by the DEOs to utilise the undistributed rice available at PFS/ PDS.

In their reply, the Department stated (14 May 2025) that present position of non-lifted 4,314.14 quintals of rice from PDS dealers / FPS shall be ascertained from the districts and corrective actions shall be taken in the matter. However, the action is yet to be initiated.

3.2.4 Non-distribution of Food Security Allowance (FSA)

Rule 9 of the MDM Rules, 2015 stipulates that, if the MDM is not provided on any school day due to non-availability of food grains, cooking cost, fuel or absence of cook-cum helper or any other reason, the State Government shall pay FSA to every eligible child by 15th of the succeeding month. It has also been provided that if MDM is not provided in school, on school days continuously for three days or at least for five days in a month, responsibility should be fixed in accordance with laid down procedure. Moreover, as per the instructions of the GoO (03 June 2020 and 01 December 2022) rice as well as cooking cost during the period from 16 March 2020 to 31 March 2022, i.e., 538 days pertaining to the Covid-19 pandemic period, needed to be given as FSA to all eligible children.

During audit of six selected DEOs, the deficiencies related to distribution of FSA were noticed, as discussed in the subsequent paragraphs.

3.2.4.1 Non-distribution of FSA during Covid-19 pandemic to the students

Out of 642 schools of five districts⁹⁹, in 88 schools, FSA was not given to students in a phased manner during the period March 2020 to March 2022. It was noticed that dry rice was not distributed in 68 schools for a period ranging between 11 to 448 days (out of total 538 days). Further, in 49 schools cooking cost was not disbursed for 11 to 538 days. Consequently, 2,047.68 quintals of dry rice and cooking cost of ₹1.34 crore was not distributed to eligible students as detailed in *Appendix-XVII*.

In reply, the Government stated (14 May 2025) that out of five districts two districts namely Jharsuguda and Balangir have submitted the compliance and the matter will be followed up in respect of the other three districts. However, the reply did not address the audit point that the required timely action was not taken to distribute the FSA during pandemic period, preventing students from getting the benefits under the MDM.

3.2.4.2 Non-disbursement of FSA to students of schools specified as examination centre

Scrutiny of records in six selected DEOs revealed that High School Certificate (HSC) examinations, Summative Assessment I and II were conducted for six to nine school days in maximum 146 number of notified examination centres. However, neither MDM nor FSA was supplied to the enrolled beneficiaries (59,125 primary and 2,08,312 upper primary students) of these Centres during examination days for the period between 2018-19 to 2022-23. As such, the

⁹⁹ Balangir, Jharsuguda, Mayurbhanj, Rayagada and Ganjam

students were deprived of 3,479.62 quintals of rice and ₹1.87 crore as cooking cost towards FSA, as detailed in the *Appendix-XVIII*.

Accepting the fact, the Government assured (14 May 2025) that this matter will be examined and necessary instructions will be issued to the districts for strict adherence.

However, it is clear that students could not get FSA in lieu of MDM for the aforementioned periods of need, in violation to MDM Rules 2015.

3.2.4.3 Non-disbursement of MDM/FSA during teachers' strike in Block Grant Schools

Scrutiny of the records in selected DEOs revealed that under five DEOs, Block Grant School teachers¹⁰⁰ participated in a strike during the period 06 September 2018 to 23 September 2018 (*i.e.*, for 10 to 15 school days). Consequently, MDM/ FSA was not provided for the said period to 1,854 students in 41 UPS as enumerated in **Table 3.8**:

Table 3.8: Dry ration for meals and cooking cost not served during strike days

Sl. No.	District	Schools involved	School days	Total Enrolment	Total number of MDM was to be served	Dry ration was to be served (in Kg.)	Cooking Cost required to serve at the rate of ₹ 6.83 (in ₹)
A	B	C	D	E	F (D x E)	G (F x 0.15)	G (F x ₹ 6.83)
1	Balangir	12	15	519	7,785	1,167.75	53,171.55
2	Jharsuguda	4	10	116	1,160	174.00	7,922.80
		13	11	643	7,073	1,060.95	48,308.59
3	Mayurbhanj	6	11	313	3,443	516.45	23,515.69
4	Rayagada	1	14	62	868	130.20	5,928.44
5	Ganjam	2	12	96	1,152	172.80	7,868.16
		3	13	105	1,365	204.75	9,322.95
	Total	41		1,854	22,846	3,426.90	1,56,038.18

(Source: Compiled from information provided by DEOs)

It is evident from **Table 3.8** that dry ration of 34.27 quintals of rice and cooking cost of ₹1.56 lakh had not been served as FSA to 1,854 numbers of eligible students during the strike periods of teachers.

In reply, the Government stated (14 May 2025) that if the schools remain closed on account of strike and the students are not attending their classes during such closed working days, the students are not entitled to receive FSA for such days. The reply is not tenable as no such provisions existed in the relevant rules. Further, the SNO (MDM) had circulated (December 2018) to all DEOs that if the children were coming to school and staying for the study during study hours then they are entitled to FSA. In the instant case, schools were not closed though the teachers did not attend schools to participate in the strike. Hence, FSA should have been given to the eligible students as per MDM Rules 2015.

¹⁰⁰ 'Block Grant Schools' are the non-government aided schools which get grants-in-aid in the form of Block Grant from the Government of Odisha under GIA orders issued by state government from time to time.

3.2.4.4 Non- serving of MDM/ FSA on Observance Days

As per the instructions issued (16 April 2015) by the S&ME Department, MDM was to be cooked on Observance Days¹⁰¹ and served to children after the observance is over.

Scrutiny of records of 12 selected BEOs and six DEOs revealed that, in 416 schools of six BEOs comprising 1,51,654 MDMs for students (PS-87,969 and UPS-63,685), MDMs were not served on different National/ State observance days during FY 2018-20 and 2022-23, except in FY 2020-22¹⁰² as detailed in *Appendix-XIX*.

The Government replied (14 May 2025) that during observance days, especially relating to different pujas being celebrated in schools, students spend considerably less time in school and depart early during the said days. The reply is not tenable and contrary to the instructions issued (16 April 2015) by the S&ME Department.

3.2.5 MDM consumption shown in excess of actual attendance

The roles and responsibilities of functionaries in the management of MDM were communicated by the S&ME Department (October 2016) to all implementing agencies of the State. As per the above order, the Headmaster (HM) was to ensure collection and submission of Monthly Progress Report (MPR), every month in the prescribed format, to the BEO through the Cluster Resource Centre Coordinator (CRCC)¹⁰³. The HM was also to supervise the provision of MDM services and ensure their effective implementation. The BEO was to visit 10 schools on a monthly basis to check coverage of schools / students under MDM. Moreover, the DEO was also to visit five schools on a monthly basis for smooth functioning of MDM.

Scrutiny of attendance register and Daily Consumption Registers¹⁰⁴ (DCR) of 642 schools in the test checked DEOs in five districts¹⁰⁵, for the FY 2018-19, 2019-20 and 2022-23 (leaving the Covid-19 period), revealed that, the DCRs in 42 schools showed a higher number of students that were served MDM as compared to the number of students that actually attended schools, as per the attendance registers. In these 42 schools, 82,270 MDMs for primary students and 1,36,546 MDMs for upper primary students were shown in DCRs in excess of the actual number of students, as per the attendance registers. Irregular excess attendance shown in the DCRs had resulted in inflated MDM consumption of 287.09 quintals of rice valued at ₹9.12 lakh and cooking cost of ₹14.33 lakh as detailed in *Appendix-XX*. The matter needs to be

¹⁰¹ Certain observance days like Saraswati Puja, Netaji Jayanti, Republic Day, Independence Day, Utkal Divas, Teachers Day, Ganesh Puja, Gandhi Jayanti and Children's Day

¹⁰² Due to outbreak of Covid-19, there was no physical attendance and Government had distributed the FSA. Accordingly, this period has been excluded.

¹⁰³ CRCC was the MDM Cluster Nodal officer to ensure collection of MPR from the school point and submit to the concerned BEO by 5th of every month.

¹⁰⁴ Dailly Consumption Register is a register wherein number of students attended and expenditure booked on daily basis is recorded.

¹⁰⁵ Balangir, Jharsuguda, Mayurbhanj, Rayagada and Ganjam

investigated in detail by the State Government and action taken to fix responsibility for any misappropriation of foodgrains.

In reply, the Government stated (14 May 2025) that online attendance of students and teachers are under the pipeline. The Department further assured to put in place an improved monitoring system in the ensuing days.

However, the audit observation is based upon the attendance recorded in the manual registers, which indicated less students attended the school as compared to the number of MDMs served, hence, the matter is not under recording of attendance but overstatement of consumption of MDMs. This situation could have been prevented with proper monitoring.

3.2.6 Irregularities in transfer of MDM funds and maintenance of rice stock

Rule 8 of the Food Security Allowance Rules, 2015, stipulated that, the State Government shall ensure payment of FSA to the entitled persons through bank accounts. If any entitled person has not opened a bank account, the initial payment of food security allowance to such a person shall be made by cash. However, the nodal officer shall ensure that a bank account is opened by such person within one month from the date of initial payment. Further, the Manual for MDM Scheme, 2017 prescribed roles and responsibilities of functionaries at the school level, including the HM. As such, responsibilities of HM of a school included maintenance of records / details of quantity of foodgrains received and date of receipt against allocations and to ensure that foodgrains delivered conform with allocations actually made and acknowledge relevant documents after the delivery of foodgrains.

Scrutiny of records pertaining to Paikabasa Project Upper Primary school (PUPS) and Jagateswar Bhanjabharati Sanskrit Vidhyapitha, Kohi under the DEO, Mayurbhanj revealed irregularities in transfer of FSA and stock management of rice as detailed below:

- Paikabasa PUPS had released cooking costs to students as FSA in nine phases, during the Covid 19 pandemic period. However, FSA for an amount of ₹1,19,562 for 179 students (out of a total of 277) released in eight phases, was transferred to the personal account of the HM instead of the accounts of students/ parents. Proof of disbursement by the HM, of FSA to the eligible students were also not on record. As such, misutilisation of funds by the HM concerned cannot be ruled out.

It was also noticed that the school records related to rice stock were manipulated which resulted in misappropriation of 28.237 quintal of rice as detailed in **Table 3.9** as follows:

Table 3.9: Details related to misreporting of stock of rice

Sl. No.	Date	Rice stock not taken into account (in quintals)	Remarks
1	13.07.2018	1.506	On 13.07.2018 closing balance was wrongly depicted as 13.149 quintal instead of 14.655 quintal, resulting in reduction of rice stock by 1.506 quintal.

Sl. No.	Date	Rice stock not taken into account (in quintals)	Remarks
2	19.08.2022	17.526	17.526 quintals of rice received on 16.08.2022 was shown as distributed on 19.08.2022 without any disbursement records.
3	01.09.2022	9.205	As against a closing stock of 9.966 quintals of rice on 31.08.2022, 76.05 Kg was reflected as the available opening stock on the next working day (02.09.2022).
Total		28.237	

(Source: Compiled from the concerned school records)

Irregularities in the maintenance of the stock not only had a bearing on management of foodgrain, but also risk of pilferage of 28.24 quintals of rice could not be ruled out.

- In Jagateswar Bhanjabharati Sanskrit Vidhyapitha, the HM had withdrawn cash through self cheque for ₹2.27 lakh on 02 March 2023 from the MDM account of the school, maintained at the United Bank of India¹⁰⁶. Details of usage and accounting of these funds were not available in the school records (as of October 2023). Further, the cash book of the school was maintained only up to the period of February 2023 and the concerned HM retired from service on 31 March 2023, indicating that any chance of recovery of the said amount was remote.

The above indicated misappropriation of MDM funds as well as inadequate supervision and monitoring by designated authorities.

In reply, the Department stated (14 May 2025) that a detailed report on such misappropriation of funds and rice from the concerned DEO will be called for and action as required shall be initiated in this matter.

However, Audit reiterates that lack of proper review and monitoring by the Block and District level officers of the designated schools, led to mismanagement of MDM funds and food grains by school authorities.

3.2.7 Central kitchen running without renewal of MoU

Paragraph 4 of the corrigendum letter issued (01 February 2016) by the S&ME Department, GoO, envisaged performance evaluation of Centralised kitchens¹⁰⁷. It further stipulated that the agreement between the Centralised Kitchen Agency¹⁰⁸ (CKA) and the District Administration responsible for

¹⁰⁶ It is now Punjab National Bank after the amalgamation of United Bank of India and Oriental Bank of Commerce to it.

¹⁰⁷ MDM is being cooked in Centralised kitchen by NGOs while hot cooked meal is carried to schools for consumption by children. In total there were three Central Kitchen Agencies under audit purview in six test checked DEOs. Two agencies under the DEO, Ganjam namely 'Manna Trust' and 'Mahila Sanchayika' and one under DEO, Puri namely 'Akshya Patra Foundation Trust'.

¹⁰⁸ School and Mass Education Department has stipulated that Centralised Kitchen Agency should be a voluntary agency, any social entrepreneur, charitable organization, society, SHG or SHG federation.

engaging them, would define the liabilities of the agency and consequences of non-performance. In addition, the performance of such CKAs engaged in serving MDM were to be assessed every two years and further renewal of concerned CKAs would depend upon their performance being found satisfactory.

Scrutiny of the records in test-checked DEOs, revealed irregularities in contract management, as discussed below:

- Two agencies under the DEO, Ganjam, namely Manna Trust and Mahila Sanchayika Sangh had been rendering services for providing hot cooked meals to the schools without a valid contract for more than four years *i.e.*, from September 2019 to January 2024 and for more than two years from March 2021 to January 2024 respectively.
- In Puri district, the MoU with CKA *i.e.*, Akshya Patra Foundation Trust (APFT) was not renewed regularly *i.e.*, after completion of every two years, since the signing of MoU in October 2017. The MOU, which expired in October 2019, was renewed after 16 months of its expiry *i.e.* in February 2021 with retrospective effect. Similarly, the subsequent renewal was done in February 2022 instead of the due date of October 2021 *i.e.*, four months after expiry of the MOU, again with retrospective effect. Moreover, it could not be vouchsafed in audit, that the renewal of the MoU was done after due quality supervision and performance evaluation by either a third party, or through an internal mechanism of the Department.

The Department replied (14 May 2025) that timely renewal of MoU will be ensured henceforth.

Audit noted that owing to lack of due diligence and monitoring by implementing authorities, there was a high risk that the CKAs were rendering services in deviation of stipulated instructions. Moreover, in the absence of a valid MoU, accountability of the agencies who were assigned with the responsibilities of managing public resources in the form of foodgrains, could not be ensured.

3.2.8 Non-realisation of sale proceeds of gunny bags

The School and Mass Education Department, GoO issued (April 2014) instructions in continuation of earlier orders issued during 2005 and 2007, that gunny bags were needed to be disposed off at the school end. It was stipulated that the sale proceeds were to be accounted for in the cashbook and should be utilised preferably for health and hygiene¹⁰⁹ of the students. As regards price of gunny bags, the prevailing market rate in April 2014 of (50 kg) gunny bags was ₹eight each.

¹⁰⁹ In components like hand wash liquid, sanitising toilet, toilet disinfectant, MDM Waste Bin *etc.*

Scrutiny of records of six selected DEOs revealed that, disposal of empty gunny bags had not been carried out during the period 2018-19 to 2022-23 as shown in **Table 3.10**:

Table 3.10: Sale proceeds of gunny bags to be realised during 2018-23

Sl. No.	Name of DEO	Quantity of food grains utilised (in quintals)	Number of gunny bags available (Col. C x 2)	Sale proceeds ¹¹⁰ of gunny bags to be realised (Col. D x ₹8) (₹ in lakh)
A	B	C	D	E
1	DEO, Balangir	2,56,061.79	5,12,124	40.97
2	DEO, Jharsuguda	56,211.48	1,12,423	8.99
3	DEO, Mayurbhanj	4,45,862.03	8,91,724	71.34
4	DEO, Rayagada	1,70,875.55	3,41,751	27.34
5	DEO, Ganjam	4,48,443.71	8,96,887	71.75
	Total	13,77,454.56	27,54,909	220.39

(Source: Information collected from DEOs)

It can be seen in the **Table 3.10** that in total 13.77 lakh quintals of rice was utilised in schools of five test checked districts under the MDM scheme. Utilisation of this quantity of rice would have resulted in availability of 27.55 lakh empty gunny bags worth ₹2.20 crore. To corroborate the above facts, Audit verified the records of 134 schools across test checked districts and found that 35,421 quintals of rice had been consumed and 70,842 gunny bags were emptied. These bags would have fetched a revenue of at least ₹5.67 lakh (calculated at the rate of ₹8 each) but no sale proceeds of these gunny bags were reported to Audit by the concerned schools.

While asserting the fact, the DEOs/ BEOs stated (between August 2023 and February 2024) that instructions would be issued to HMs for realisation of sale proceeds of empty gunny bags at the prevailing market rate.

Further, scrutiny of records in DEO, Puri revealed that 2,03,921.80 quintals of rice were used under the MDM scheme during 2018-23, in which ₹32.63 lakh was to be realised from 4,07,844 empty gunny bags. However, only ₹5.37 lakh¹¹¹ was realised from the Central Kitchen Agency for the audit period of 2018-19 to 2022-23, leaving a balance of ₹27.26 lakh. Moreover, the amount had not been utilised for components such as providing seating mats, plates and hand washing soap for health and hygiene of the students, as required under S&ME Department instructions and was instead lying unused with the DEO, Puri.

In reply, the Department assured (14 May 2025) that a detailed inquiry into the matter shall be done to ascertain the utilisation of sale proceed of gunny bags for earmarked purpose.

¹¹⁰ Sale proceeds would have been higher but for sake of conservative calculation the rates mentioned in the circular of April 2014 has been considered.

¹¹¹ As of March 2023, the accumulated sale proceeds of gunny bags was ₹9.49 lakh which included the accumulation of ₹4.11 lakh pertaining to the period prior to 2018-19.

3.2.9 Capacity building of Cook-cum-Helpers

The MDM Division of the Ministry of Human Resource Development, GoI in its order (22 July 2013) had reiterated quality and safety aspects of the MDM Scheme. In the above order, the Additional Secretary instructed to take immediate action on certain points, which included capacity building. The aim was to train cook-cum-helpers (CCHs) and district resource persons for managing safety of food grains and hygienic cooking needs.

Scrutiny of records at SPMU (PM Poshan) revealed that no capacity building measures were taken by the Department during 2018-23. However, after April 2023, training of CCHs were taken up in batches by SPMU (PM POSHAN) in collaboration with the World Food Programme. Joint Physical Inspection was conducted by Audit along with Departmental representatives (between July 2023 and January 2024), wherein it was noticed that in 31 out of 60 schools, despite the training, the CCHs were not equipped with proper gears like aprons, gloves and caps at the time of preparing and distribution of MDM. Hence, hygiene and cleanliness were compromised in school kitchens and distribution areas as shown in **Photographs 11** and **12** below:



Photograph 11: At Madhyapur UPS, Belpada, CCHs were cooking without aprons, disposable bouffant cap and in unhealthy condition



Photograph 12: At Tentiliguda Government PS, Belpada, food is being served without any protective gears in unhygienic condition

In reply, SNO, SPMU stated (December 2023) that commencement of the CCH training programme was delayed due to shortage of MME funds and was further impeded by the COVID-19 pandemic. The training programme for CCHs was conducted in collaboration with the World Food Programme during April to June 2023.

However, it can be concluded that, despite getting requisite training (after considerable delay), basic formalities such as wearing apron, gloves and cap *etc.*, were still not being carried out while preparing and serving the MDM to students, thereby defeating the very purpose of the training. Consequently, the students at these schools were deprived of hygienic cooking and distribution of MDM as envisioned in the scheme.

3.2.10 Non-distribution of iron and folic acid (IFA)/ de-worming tablets

Para 4.5 of MDM Guidelines, 2006, stipulated health interventions like micronutrient supplementation and de-worming through administration of (a) six monthly doses for de-worming and Vitamin A supplementation, (b) weekly Iron and Folic-Acid (IFA) supplement, Zinc and (c) other appropriate supplementation depending on common deficiencies found in the local area. Para 2.5 of the above guidelines also stipulated regular check-ups in collaboration with the Ministry of Health and Family Welfare. Moreover, MDM Guidelines 2017 and PM-POSHAN (September 2021) Scheme also advised biannual distribution of deworming medicine, weekly distribution of IFA tablets and regular health check-ups for school going children.

The information furnished by SPMU (MDM), Bhubaneswar, related to health check-ups, distribution of IFA and de-worming tablets is enumerated in **Table 3.11** below:

Table 3.11: Details of health check-ups, distribution of IFA and de-worming tablets to students.

Year	Total enrollment in the State	No. of Students covered in health check-ups	IFA distributed	Deworming tablets distributed	Reasons for shortfall
A	B	C	D	E	F
2018-19	48,41,657	35,28,605	47,40,055	27,11,617	Not Available [#]
2019-20	46,41,593	36,76,029	40,33,915	34,03,433	Not Available [#]
2020-21	45,13,758	4,78,329	33,84,570	Not Available [#]	Not Available [#]
2021-22	44,28,963	Not Available [#]	31,94,455	92,613	Due to covid-19
2022-23	45,50,584	23,92,557	40,83,675	45,50,584	Not Available [#]
Total	2,29,76,555	99,75,520	1,94,36,670	1,07,58,247	
Achievement (%)		43.42	84.59	46.82	

[#] SPMU had not furnished the details

(Source: Information furnished by SPMU)

From the above table, it was evident that, as against 229.77 lakh students enrolled during the years 2018-19 to 2022-23, only 99.76 lakh (43.42 per cent) students were covered under health checkups conducted. Further, as against the distribution of weekly supplement of IFA and six-monthly dose of de-worming tablets to the enrolled students, the achievement was 84.59 per cent and 46.82 per cent respectively. Moreover, during 2020-21, de-worming tablets were not distributed to students in the entire State. Consequently, health interventions envisioned in the Scheme guidelines were not fully achieved.

In reply, the SNO, SPMU stated (December 2023) that the consumption percentage of IFA tablets was less because of many reasons such as student absenteeism, delayed reporting *etc.* De-worming tablets were not distributed by the S&ME due to the closure of schools, and during this period such tablets were being provided by the Director of Health and Family Welfare (DH&FW) through Accredited Social Health Activist (ASHA)/ Auxiliary Nurse and Midwife (ANM) workers. However, the reply was silent on the aspect of deficient health check-ups.

3.3 Results of Joint Physical Inspection of Schools

Audit conducted joint physical inspections (JPI) along with school authorities of 60 schools (including 10 schools where MDM was served through central kitchens) to assess the effective implementation of MDM. Findings of the JPIs are discussed in the subsequent paragraphs:

3.3.1 Lack of infrastructure and equipment in schools

3.3.1.1 Drainage and waste disposal

Para 3.4 of the Guidelines issued (February 2015) by Department of School Education and Literacy, MDM Division, Ministry of Human Resource Development, GoI on Food Safety and Hygiene in School Level Kitchens under MDM stipulated that, adequate drainage, waste disposal systems and facilities should be provided and they should be designed and constructed in such a manner so that risk of contamination of food or, potable water supply is eliminated in schools.

During JPIs of 60 schools on different dates (July 2023 to January 2024), it was revealed that no drainage facilities existed in 19 schools. Due to improper drainage arrangements in these schools, wastewater and garbage from the kitchen was aggravating water logging and led to filthy surroundings as evident in **photographs 13** and **14** below.



Photograph 13: GHS, Kulihamal: No drainage facility available



Photograph 14: UPS, Badbahal: No drainage facility available

3.3.1.2 Availability of Kitchen

Para 3.1(i) of the Guidelines (February 2015) on Food Safety and Hygiene for School Level kitchens under MDM stipulated that the kitchen-cum-store should be located in a clean, hygienic and open place and should be free from filthy surroundings. In addition, the kitchen should be separate from classrooms, preferably located at a safe, but accessible distance.

During JPI of 50 schools, it was noticed that, in 18 schools, proper kitchen-cum-stores were not available in the school. Classrooms, verandahs or cycle sheds were being used for cooking of MDM. Moreover, due to temporary arrangements of cooking in places other than the designated kitchen, cleanliness and hygienic aspects were compromised as shown in Photographs 15 and 16 respectively.

Videolink-1



Cooking of MDM in open and unhygienic place



Photograph 15: UPS, Phalsadhpa: MDM being cooked in cycle shed as kitchen shed was not available



Photograph 16: UPS Badbahal: MDM cooked in verandah as kitchen shed was not available

Thus, cooking was performed in an unhygienic atmosphere and in unsafe places, compromising health and safety of students.

3.3.1.3 Multiple hand washing facilities

Para 2 of the Guidelines (February 2015) on Food Safety and Hygiene for School Level Kitchens under MDM envisaged that, the schools may define an area for hand washing where very simple scalable and cost effective multiple hand washing facilities can be installed for use of large groups of children. Wherever proper hand washing facilities were either not available or inadequate, buckets / mugs could be used to supplement the available facilities.

During JPI it was seen that Multi Tap Multi Cap (MTMC) had been installed in 35 out of 60 schools for hand washing use by large groups of students. However, it was noticed during JPIs that, in 11 schools, MTMCs were not functional for want of maintenance as shown in **photographs 17 and 18**.



Photograph 17: Chamakhandi HS: No water supply at MTMC



Photograph 18: Janakpur PUPS: Defunct MTMC

Further, it had been revealed that in 14 schools out of 60 JPI schools, students were not supplied with soap for washing of hands before and after eating of MDM. Teachers were not supervising or monitoring to promote hand washing.

Thus, students were deprived of hand washing facilities like MTMC and soap, defeating the objective of the guidelines to provide a hygienic environment.

3.3.1.4 Improper weighing of food grains

Para 10 (d) of the Manual for District level functionaries 2017, stipulated that the HM of the concerned school had to ensure that foodgrains delivered are in confirmation with the allocation actually made, by weighing the foodgrains.

During JPI, it was seen that weighing machines were not available in 44 out of 60 schools. Out of these 44 schools, 28 schools admitted that weight was considered on per packet basis instead of ascertaining the actual weight. Audit test checked the sealed packets to ascertain actual weight and found lesser quantity of rice in four schools¹¹², ranging between 1.800 Kg to 8.010 Kgs in each packet. This indicated that packets with less quantity of rice were delivered to the schools by the transport agent. **Photographs 19** and **20** below show the weight as being less than the required 50 Kgs of sealed gunny bags.

¹¹² Government PS Paiksahi (43.00 Kg), Ashram School Sibapadar (41.990 Kg), Janakpur PUPS (48.200 Kg) and Munikhoh Ashram School (42.540 Kg)



Photograph 19: Ashram School, Sibapadar



Photograph 20: Janakpur PUPS

The HM of the schools concerned had not ensured correct weight of the foodgrains at the time of receipt, and as a result, the schools received lesser quantity in the packets. As the stock intake was based on estimates of 50 Kg of rice in each packet, availability of lesser quantity of food grains per student in these schools could not be ruled out.

3.3.1.5 School Nutrition (Kitchen) Garden

The GoI in their letter (15 October 2019) instructed all States to set up School Nutrition (Kitchen) Gardens. The objective was to address malnutrition and micro nutrition deficiencies by consumption of freshly grown vegetables, in order to give children first-hand experience with nature and to enhance the knowledge of children regarding nutritional aspects of vegetables and harmful effect of junk food. An amount of ₹21.50 crore (₹12.90 crore Central share and ₹8.60 crore as State share) was spent for the purpose of establishment of nutritional gardens in 43,000 out of 52,906 schools during FY 2020-21 in the State. Schools having boundary walls were provided with one time allocation of ₹5,000 for the establishment of nutritional gardens through the above funding.

During JPI of 60 schools, it was observed that 15 schools were not provided with funds, six schools refunded funds for want of boundary walls as well as requisite space, whereas 39 schools had received and utilised funds for setting up of nutritional gardens. However, out of these 39 schools, Audit found only six schools had nutritional gardens. Due to the non-implementation of the project in its true spirit, the objectives with which setting up of kitchen gardens were envisioned remained unfulfilled.

3.3.1.6 LPG connection to schools

The State Nodal Officer (MDM) in their letter (12 October 2020) instructed DEOs to ensure LPG connections to all schools covered under MDM by November 2020. Scrutiny of records and information furnished by six test-checked DEOs, revealed that, funds of ₹9.11 crore were released, and 12,892 schools were covered as of March 2023. Out of these only 8,177 schools were utilising LPG, and 4,715 (36.57 per cent) schools were not utilising LPG for cooking of MDM. During JPI, it was found that out of 50 schools, LPG was used only in seven (14 per cent) schools for cooking of MDM. Cooking of MDM was being done by using firewood and the LPG was kept idle as shown in **Photographs 21 and 22**.



Photograph 21: Sibapadar Ashram school: Cooking MDM with the firewood

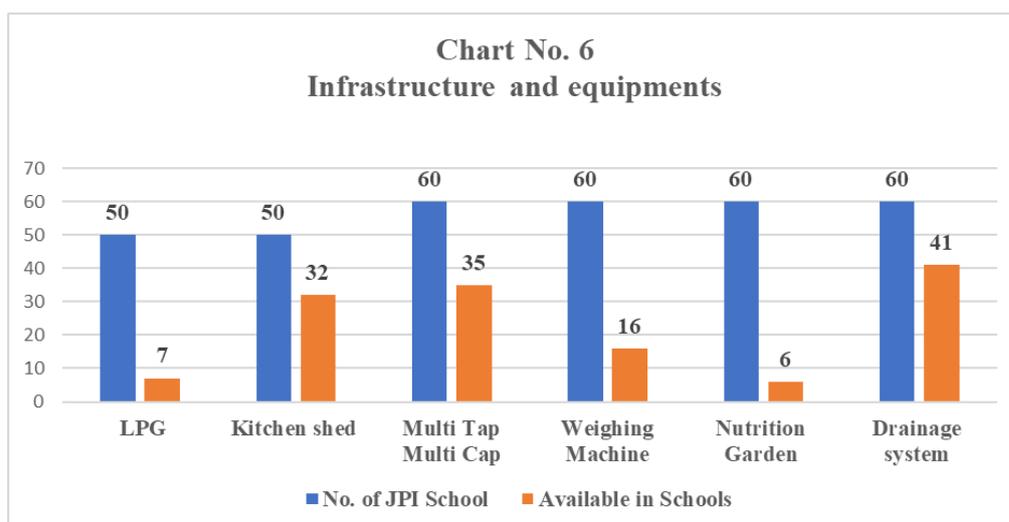


Photograph 22: Badamanjurkupa, UPS, Muniguda: LPG kept covered without being used

In reply, three DEOs¹¹³ stated (August 2023 to November 2023) that use of LPG was costly. Headmasters of 26 schools across six districts also stated that firewood/ coal was economical in comparison to LPG. Thus, the Government's initiative of encouraging environment friendly fuel for cooking of MDM was not fulfilled.

Thus, there were deficiencies with respect to infrastructure and equipment across all the Jointly Inspected schools. The overall picture of the deficiencies related to infrastructure and equipment in these schools is portrayed in **Chart 6** below.

¹¹³ Jharsuguda, Mayurbhanj and Rayagada



The Department replied (14 May 2025) that infrastructure development of all schools including Kitchen Sheds is a priority area of the Department and funds was also provisioned in AWP&B 2025-26 towards repair, maintenance and improvement of kitchen sheds in all schools of the state, so as to ensure the preparation of food in safe, clean and hygienic conditions.

3.3.2 Awareness and hygiene at JPI schools

3.3.2.1 Rights and entitlements of children

Manual for District level functionaries, 2017 issued by GoI, earmarked certain responsibilities to different functionaries at various levels. As per para 10(d), it was the responsibility of the Village Education Committee (VEC)/ School Management and Development (SMDC)/ SMC/ Parent Teacher Association (PTA), Panchayat and HM of the School to display on the walls outside schools, the rights and entitlements of children, food menu, MDM logo and stock of ingredients for creation of awareness among the stakeholders.

The JPI of 60 schools revealed that in 20 schools, rights and entitlements of children, food menu, MDM logo and stock of ingredients were not displayed on the walls outside schools. This not only prevented children from knowing about their entitlements but also limited the scope of information dissemination amongst village communities.

Moreover, it was also seen during the JPI that in 25 out of 60 schools, safety and hygiene measures were compromised, as sitting mats were not arranged for availing MDM, in contravention of Guidelines issued (February 2025) by the Ministry of Human Resource Development, GoI on Food Safety and Hygiene. **Photographs 23** and **24** show that students were taking MDM at places not suitable for having food and also away from the supervision of the school authorities.



Photograph 23: Kanut HS: Students taking MDM in bicycle stand



Photograph 24: Chamakhandi HS: Students taking MDM near drain

3.3.2.2 Storage of dry ration

Para 1.5 of the Guidelines on Food Safety and Hygiene for school level kitchens under MDM stipulated that food grains should be stored in gunny bags or bins and in areas free of rodents and insects. Food grains should also not be stored directly on the ground and a wooden plank should be used for stacking food grains.

During JPI, it was revealed that rice bags had not been stored and stacked properly in 17 out of the 60 schools resulting in infestation of food grains and impacting quality of MDM ingredients, as shown in **photographs 25** and **26**.

Videolink 2



Stacking rice bags in classroom on the floor without wooden planks

Photograph 25: Rice stored directly on ground led to infestation: UGHS, Kotapeta



Photograph 26: Inappropriate stacking led to infestation of rice with instances of insects: UGHS, Golapara

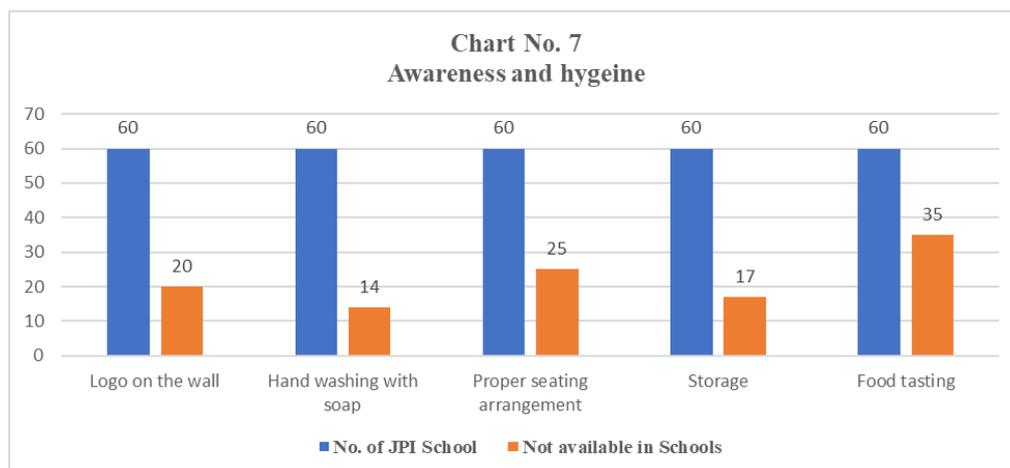


3.3.2.3 Food tasting

Para 1.7 of Guidelines on Food Safety and Hygiene for School Level Kitchens stipulated that tasting of food by a teacher just before serving is mandatory. The teacher was to maintain a record of this tasting in a register. SMC members should also taste the food on a rotation basis along with teachers before it is distributed to children.

During JPI of 60 schools, it was revealed that in 35 schools, the teachers, on the day of JPI, had neither tasted the meal before it was served to students nor had any tasting register been maintained. The SMC/PTA members or the parent’s representatives had also not tasted the meal in the test checked schools as required. The Food tasting register was found maintained in only five out of 25 schools where the meals were tasted by teacher/CCH. Thus, the safety and quality of meals in 35 out of 60 inspected schools could not be ensured by Audit.

Thus, deficiencies in terms of hygiene and awareness were noted across all the JPI schools. As such, the objective with which guidelines had been framed to provide clean and healthy food through MDM, remained unrealised, depriving children of their intended benefits. The deficiencies related to hygiene and awareness have been depicted in **Chart 7** below.



In reply, the Department stated (14 May 2025) that infrastructure development of all schools including Kitchen Sheds is a priority area of the Department and funds was also provisioned in AWP&B 2025-26 towards repair, maintenance and improvement of kitchen sheds in all schools of the state, so as to ensure the preparation of food in safe, clean and hygienic conditions.

3.4 Service of MDM to children in non-existing schools

As per Rule 4 of the Odisha MDM Rules, 2016, the meals shall be served to children at the school only. Further, one of the objectives of the MDM Scheme Guidelines, 2017 was to encourage children belonging to disadvantaged sections to attend school more regularly and to help them concentrate on classroom activities.

Joint Physical Inspection of the Ambadhuni PS under BEO, Muniguda of Rayagada district was carried out on 04 December 2023 wherein the Audit team could not find existence of any physical structure of the school at Ambadhuni village. The Audit team collected details regarding MDM served from the villagers through a questionnaire. The Ward Member of the village and other villagers stated that teachers seldom came to the village. One banyan tree (**Photograph 27**) was shown as the designated place, where children assembled whenever teachers occasionally visited the village.



Photograph 27: The platform below the banyan tree, where teachers and children assemble occasionally at Ambadhuni

Although villagers interviewed informed Audit about non-delivery/distribution of MDM amongst enrolled children, however, the HM, after the JPI, furnished expenditure details of ₹1.86 lakh along with consumption of 33.94 quintals of rice used in the school during 2018-23, towards MDM. The total enrollment in the school during these five years was 139 students. No cash book, MDM consumption register, corroborating the expenditure was furnished to Audit in support.



Photograph 28: Location of the Primary School at Denguni of Muniguda Block, where no school infrastructure was found by Audit.

Similarly, JPI of another PS at Denguni, revealed that school infrastructure was non-existent. BEO, Muniguda informed that the total enrollment in the school was 109 students. Moreover, the BEO, Muniguda and the HM of the PS informed that an expenditure of ₹1.19 lakh along with consumption of 22 quintals of rice had taken place in the school during 2018-23 towards MDM. However, the HM could only produce one cash book written for the period 2022-23 in which expenditure towards purchase of hand wash, stationery, sanitizers *etc.* was recorded.

However, in the absence of any classroom, office, storage space, kitchen *etc.* Audit could not check the stock of ration, arrangements for cooking of MDM, area of consumption of MDM by students in both the cases.

Thus, the objective of MDM scheme to provide hot cooked meals to students had completely failed in these schools. There was a high risk that expenditure of ₹3.05 lakh, said to have been incurred on MDM and consumption of rice to the extent of 55.94 quintals during 2018-23, was misappropriated by the concerned teachers by using false and fabricated information.

The Government replied (14 May 2025) that Reports shall be called from the concerned Collectors and corrective actions shall be taken.

3.5 Non-supply of MDM/FSA in satellite school

Rule 9 (1) of the MDM Rules 2015, stipulated that if MDM was not provided on any school day due to any reason, the State Government shall pay FSA to all eligible students which should include foodgrains as well as cooking cost.

The BEO, Bhanjanagar in his letter (19 October 2020) had circulated instructions to the HMs, for merger of 41 satellite schools¹¹⁴ with 41 lead schools in Bhanjanagar Block under “Rationalisation and consolidation of schools under S&ME Department.” by 31 October 2020.

Scrutiny of records revealed that out of the 41 satellite schools, there were 21 schools which could not be merged with lead schools till January 2024. In these schools, classes were re-opened from 14 February 2022 after the Covid-19 pandemic period. Though hot cooked meals were to be resumed from 01 April 2022, no hot cooked meal/ MDM was prepared and served to students enrolled in these schools till January 2023. The MDM was resumed in these schools only from February 2023 after a delay of 10 months. Neither MDM nor FSA was supplied to 467 primary students in these 21 satellite schools during the period from April 2022 to January 2023. As such, 98.54 quintal of rice and ₹5.52 lakh¹¹⁵ cooking cost was not given to the students who were deprived of the benefits of MDMs.

In reply, it was stated (14 May 2025) that DEO, Ganjam has informed that all beneficiaries of satellite schools have been distributed FSA. However, the fact remains that the children were deprived of adequate nutrition for 10 months.

3.6 Monitoring and Supervision

As per para 6.2 of MDM guidelines, 2006, monitoring at different levels is the key factor for successful implementation of the MDM programme aimed at benefitting the student community. There were many mechanisms in place to monitor the scheme, such as regular inspections by concerned authorities, constitution of the Steering cum Monitoring Committees (SMC) at different levels, and social audit. However, Audit found shortcomings in this regard, which are discussed in the subsequent paragraphs.

¹¹⁴ Those schools proposed to merge with nearby lead school are called satellite schools.

¹¹⁵ From 01.04.2022 to 30.09.2022 (129 school days) at ₹5.42 = ₹3,26,517.06 and from 01.10.2022 to 31.01.2023 (82 school days) at ₹5.90 = ₹2,25,934.60

3.6.1 Poor Monitoring and Inspection mechanism

As per GoO instructions (May 2013) SMCs were to be set up at the District and Block level. These Committees were to meet at least once in a quarter. Moreover, Para 6.2 of the above instructions stipulated that the State Government would fix monthly targets for inspection of MDM served in schools by officers at the district, Sub-Divisional, Tehsil/Taluka, block and other suitable levels. Accordingly, GoO fixed monthly monitoring targets (November 2015) for field level functionaries. Each DEO/ADEO was to monitor five schools and each BEO/ ABEO/ CRCC had to monitor ten schools in a month. The Manual for District level functionaries, 2017 for MDM Scheme, envisaged that at least 25 *per cent* of Primary Schools and Special Training Centers (STCs) were inspected every quarter and all schools once in a year. Inspection Reports (IR) were to be prepared for all levels and submitted for the SMC meetings to take suitable remedial measures.

Scrutiny of records in the six test checked districts related to the constitution of SMCs, convening of its meetings and targets for inspections, revealed that only seven¹¹⁶ SMCs out of 19 SMCs had been constituted. Only five out of 380 required number of meetings were held during 2018-19 to 2022-23 as detailed in the *Appendix-XXI*.

Evidently, as against a target fixed for 19,004 inspections to be carried out by BEO, ABEO and CRCC, from 2018-19 to 2022-23, only 1,832 (9.64 *per cent*) were conducted in six IAs¹¹⁷ and no inspections were conducted in the remaining 12 IAs¹¹⁸. Further, no records were available in the DPMUs related to inspection of the schools by subordinate officers like BEO, ABEO and CRCC, for their onwards submission to SMC.

The DEOs/ BEOs while accepting the facts stated (August 2023 to March 2024) that effective steps would be taken for constitution of the SMCs, conducting of meetings and regular inspection of MDM as required under scheme guidelines.

3.6.2 Short Message Service based monitoring

The S&ME Department, GoO had issued guidelines (December 2016) for monitoring of the MDM programme through Short Message Service (SMS) on a real time basis. The State National Informatics Centre (NIC), Bhubaneswar had developed an SMS based application to monitor the scheme. The objective was to monitor consumption of MDM on a daily basis, IFA tablets on a weekly basis and absentees reports on a monthly basis. The mission was to prevent disruption of MDM, IFA tablet consumption and to check false reporting. At the apex level the State Nodal Officer (SNO) (SPMU) was to monitor the SMS data, analyze it and take follow up action.

¹¹⁶ (i) SNA, (ii) DEO, Jharsuguda, (iii) BEO, Kolabira, (iv) DEO, Ganjam (v) DEO, Puri, (vi) BEO, Puri and (vii) BEO, Gop

¹¹⁷ The agencies, which execute the MDM scheme such as schools and training centres

¹¹⁸ (i) BEO, Balangir (ii) BEO, Belpada (iii) DEO, Jharsuguda (iv) DEO, Mayurbhanj (v) BEO, Baripada (vi) BEO, Sulipada (vii) DEO, Rayagada, (viii) BEO, Muniguda (ix) DEO, Ganjam (x) BEO, Chhatrapur (xi) BEO, Bhanjanagar and (xii) DEO, Puri

Scrutiny of records of SNO revealed that out of 56,955 schools of Odisha, data was being reported from only 11,522 schools *i.e.*, 20 *per cent* on an average basis. SMS based monitoring of MDM had stopped during COVID-19 and though the schools reopened from April 2022 onwards, the SMS based monitoring system was not restored.

In response to audit enquiry, the SNO, SPMU stated (December 2023) that schools were closed during Covid-19 pandemic and SMS based monitoring was defunct on the older version of the application. As such, NIC, Bhubaneswar was requested to upgrade and revive the web application, and it was fully implemented from August 2023. However, during Audit of test checked Districts, undertaken after August 2023, in two¹¹⁹ districts, instances of non-sending of SMS by schools to the BEO concerned for acknowledging the attendance of students were observed (November 2023 to February 2024). This was indicative of the fact that, despite implementation of Mobile app, schools are not sending the SMS, thereby hampering the monitoring of MDM.

3.6.3 Social Audit

Para 3.11 of the MDM Guidelines, 2006 provisioned for Social Audit at the local level. The State Governments had to sign an MoU with a locally eminent institute for conducting social audits in their respective States. The GoI also in their letter (03 July 2014) instructed the State Governments to take up social audit in at least 20 schools in each poor performing district. Further, section 28 of the National Food Security Act, 2013 stipulated that social audit of the MDM Scheme was mandatory.

Scrutiny of records at SPMU (PM Poshan), revealed that social audit was conducted in respect of 1,721 schools in six districts only *viz.* Balangir, Kalahandi, Koraput, Malkangiri, Nabarangpur and Nuapara by an NGO appointed by the GoO *i.e.*, Society for Promoting Rural Education and Development (SPREAD) during the period 2018-19. However, social audit was not conducted in the remaining districts during 2018-23. Reasons for non-conduct of social audit during that period were not on record.

In reply, SNO (SPMU) stated (December 2023) that suspension of social audits from 2019 to 2021 was prompted by the onset of the pandemic. However, in the academic year 2022-23, successful social audits were conducted (during 2023-24) by the Odisha Society for Social Audit Accountability and Transparency (OSSAAT), Panchayati Raj and Drinking Water Department in 600 schools, *i.e.*, 20 schools from each district.

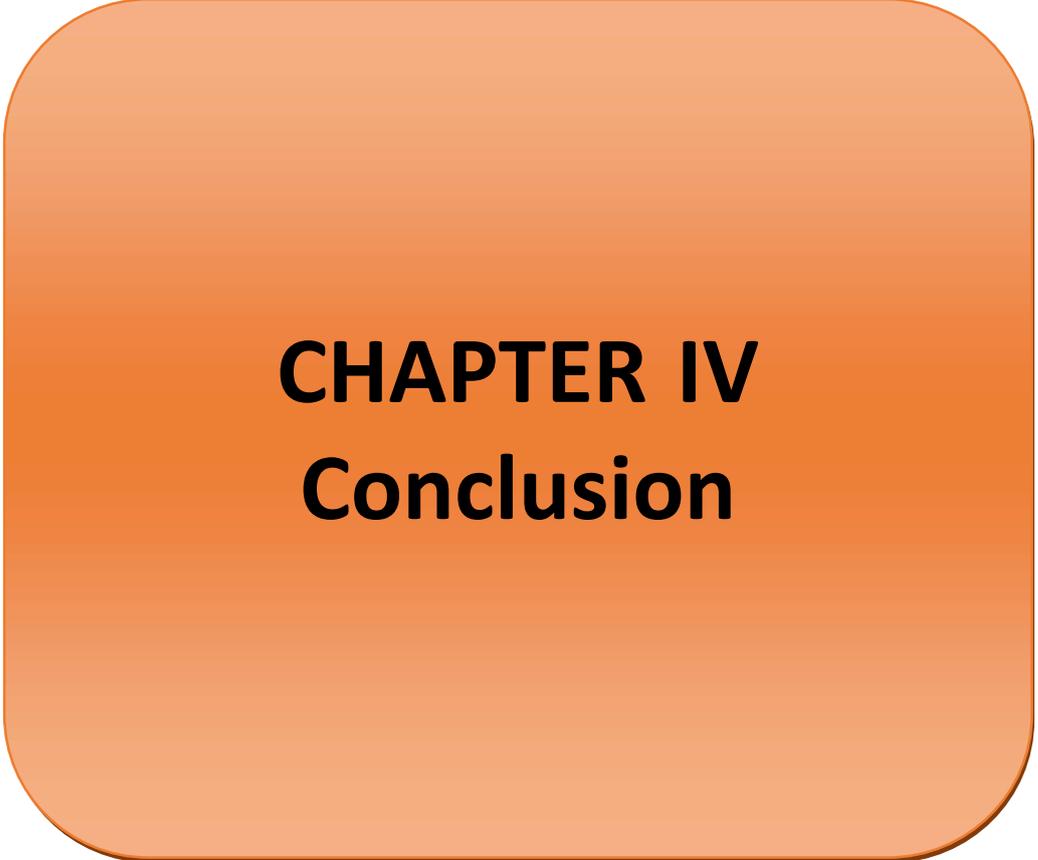
However, it may need to be considered that, requisite number of social audits had not been taken up during 2018-2023 (excluding the pandemic period), in deviation of prescribed norms and guidelines. Moreover, social audit for the period 2018-22 had not been taken up subsequently, resulting in non-assessment of implementation of the MDM scheme.

¹¹⁹ Rayagada and Ganjam

3.7 Recommendations

Government may:

- 1. Review unspent balances available with the IAs, at the end of each financial year, and take effective steps to refund the unspent amount and interest earned on MDM funds to the State Nodal Account.*
- 2. Develop a mechanism to assess demand for funds and foodgrains realistically, by adopting a bottom-up approach for planning.*
- 3. Ensure regular monitoring of foodgrains delivered by the transport agents with proper weighment, as per the terms and conditions of the transport contracts.*
- 4. Develop a robust information system to detect misreporting of inflated MDM consumption as compared to the actual attendance of students.*
- 5. Fix responsibility for misreporting of MDM consumption and misappropriation of MDM funds and foodgrains.*
- 6. Ensure the availability of basic infrastructure facilities and proper hygiene measures in schools across the State as stipulated in the guidelines.*



CHAPTER IV
Conclusion

This chapter contains the conclusion of the Performance Audit findings on two schemes under POSHAN i.e. Supplementary Nutrition Programme (SNP) component of Integrated Child Development Services and Mid-day Meal Scheme (PM-POSHAN) as discussed in Chapters II and III of this report.

Performance Audit on Implementation of POSHAN including ICDS and MDM Scheme was conducted from May 2023 to February 2024, with a focus on examination of issues relating to (i) identification and coverage of eligible beneficiaries (ii) effective, efficient and economical procurement; (iii) timely delivery of food and nutritional support; and (iv) adequate and effective internal control system.

Under ICDS, audit covered six District Social Welfare Offices (DSWOs), 12 Child Development Project Offices (CDPOs) and five Anganwadi Centres (AWCs) under each CDPO. Under MDM, six District Education Offices (DEOs), 12 Block Education Offices (BEOs) and five schools under each test checked BEOs. Audit also conducted Joint Physical Inspections and interactions with beneficiaries.

Integrated Child Development Services (ICDS)

The ICDS Scheme was launched by GoI on 02 October 1975 in recognition of the importance of early childhood care. It was designed to respond to meet the holistic needs of children, take care of health and nutrition needs of children (0-6 years) and pregnant and lactating mothers. Subsequently, GoI launched (08 March 2018) a National Nutrition Mission called POSHAN and brought the ICDS scheme under its umbrella. Further, in August 2022, the SNP of Anganwadi services was also aligned under the ‘Saksham Anganwadi and POSHAN 2.0 Mission’ of GoI.

SNP is one of the components under the ICDS Scheme, which provides Morning Snacks and Hot Cooked Meals (HCM) to children in the age group of 3 to 6 years, besides making available Take Home Ration (THR) to pregnant and lactating mothers, adolescent girls and children (from 6 months to 3 years). Severely underweight children (3-6 years of age) are also given THR over and above HCM under the scheme. It is a Centrally Sponsored Scheme funded on a cost sharing basis between GoI and the State Government. Funds are allocated for implementation of the scheme under two components, viz. ICDS (General) and ICDS (Supplementary Nutrition Programme). Under ICDS (General), the cost is shared between GoI and the State in the ratio of 60:40, while under ICDS (SNP), this cost is shared in the ratio of 50:50 between Central Share (CS) and the State Share (SS). For each quarter, the States were to submit the Statement of expenditure (SoE) along

with Utilisation Certificates (UCs) to the Ministry of Woman & Child Development (MoW&CD). The funds were to be released by the Centre, based on the pace of expenditure by the States.

The Woman & Child Development Department received ₹5,128.95 crore during the FYs 2018-23 and utilised 93.14 per cent of the available funds, leaving an unspent balance of ₹381.41 crore as of March 2023. Audit noticed that there were persistent delays in submission of UCs to MoW&CD due to which GoI curtailed Central Share of ₹132.89 crore during 2018-19. W&CD Department submitted AIPs with delays ranging from seven to 58 days during 2018-19 to 2021-22.

Six test checked districts utilised ₹1,337.07 crore against the receipt of ₹1,448.97 crore and 1,98,103 beneficiaries were deprived of the benefits under the SNP. There was short lifting of rice and wheat by 20,253.06 MT and 13,027.60 MT respectively by the transport agents due to unrealistic preparation of APIP Proposal.

Delay in procurement of Aadhaar enrolment kits, non-utilisation of Aadhaar kits *etc.*, led to delays in Aadhaar based authentication of beneficiaries.

Against the required 65,400 feeding days, HCM was provided for 62,100 days resulting in disruption of 3,300 days during 2018-19 to 2022-23. The Transport Agents (TA) delivered 86,409.86 quintals of wheat against required delivery of 86,780.86 quintal, leaving out undelivered wheat of 371 quintals due to lack of close monitoring and non-coordination between the District Collector and DSWO.

During JPI of 60 sampled AWCs Audit noted that against the required quantity of 50 kg rice per bag, there was shortage of rice ranging between 0.1 kg to 16.580 kg. Considering the average shortage of rice in the AWCs, there was short delivery of 62,686.12 quintals of rice to AWCs in these districts worth ₹20.85 crore.

Under DSWO, Balangir, TA was engaged despite allegation regarding short delivery, non-distribution of rice on time and non-submission of delivery challans *etc.*, in the past. The fact of short delivery of 155.85 Kg rice by the TA was also corroborated during JPI (between 17 October 2023 and 16 November 2023) of 10 AWCs.

In DSWO, Jharsuguda, seven SHGs were engaged for preparation and distribution of THR during 2018-23 without valid food safety licenses for periods ranging between 61 to 271 days. During test check, Audit noted cases of engagement of SHGs for preparation and distribution of THR in Ganjam and Balangir, without valid/renewed food licenses.

It was noticed that in DSWOs, Ganjam and Balangir, despite adverse analysis reports of *chhatua* in the year 2018, 2019 and 2022, renewal of contracts of 14 SHGs for processing and supply of *chhatua* for subsequent years were done.

In DSWO, Balangir renewal of contracts of all SHGs for the years 2020-21 to 2022-23 had not been done within the timeline of 31 March of each year.

Instead, the renewals were done in a phased manner on different dates subsequent to the expiry of contracts, with delays ranging between 57 to 264 days during 2020-21 to 2022-23.

In DSWOs, Balangir, Ganjam and Jharsuguda there were irregularities in the engagement of SHGs like SD in the shape of cash, pledging SD in favour of other than DSWO, unpledged SD, engagement without SD, insufficient SD and non-renewed SD.

DSWO, Puri issued directions for delivery of excess wheat over required quantity leading to huge accumulation of unused stocks of wheat with the SHGs. In DSWOs, Puri and Mayurbhanj, it was noticed that there was shortage of wheat due to absence of periodical physical verification of stock of wheat with the SHGs.

Under DSWO, Ganjam, Puri and Mayurbhanj nine SHGs engaged by the six CDPOs for production and distribution of THRs to the AWCs during the period 2018-23 were paid ₹8.52 crore in respect of supervision and processing cost instead of ₹2.79 crore at the stipulated rate of ₹0.31 per beneficiary for 25 days per month.

During JPI of AWCs under CDPO, Jharsuguda, it was noticed that the parboiled rice (PBR) used for HCMs was damaged and discoloured, there were cases of PBR bags being affected by black bugs and in damaged condition. As reported by FCI, Sambalpur, the sample rice of Mundadhipa AWC was found not fit for human consumption, with high moisture content. Further, 80 *per cent* of rice grain in the sample of Banjari AWC was found encrusted with live infestation and high moisture content.

Implementation of SAG in the State was poor as expenditure of ₹10.74 crore (54.77 *per cent*) only was incurred during 2018-23 against availability of fund of ₹19.62 crore. In test checked districts of Balangir and Rayagada, against the requirement of fund of ₹154.12 crore, ₹2.38 crore were allotted and expenditure of ₹1.99 crore only was incurred during 2018-23.

Out of total 38,22,653 children eligible for weighment, weight and height of 36,45,520 children only had been taken, leaving 1,77,133 children unmeasured in the sampled districts. Of the 36,45,520 children measured, 1,56,676 children were found moderately malnourished, and 4,723 children were found severely malnourished.

State Food Testing Laboratory (SFTL) had tested 27,880 samples of *chhatua* of which, 444 samples were found to be sub-standard and 508 samples were found as unsafe. In the test checked CDPOs of six sampled districts, 14 samples were found sub-standard, and nine samples were found unsafe out of 480 samples tested. Further, SFTL had not tested samples against all the essential parameters/ characteristics such as proportion of ingredients, minerals, vitamins, microbiological parameters, total aflatoxin, heavy metal and pesticide residue in *chhatua*. During 2018-19 to 2022-23, there were delays ranging between 23 to 576 days in sending *chhatua* samples to SFTL by sampled CDPOs. Further, test reports had not been received by CDPOs even after delay ranging from 96 to 2,117 days. As such, *chhatua* were

distributed to beneficiaries without ensuring prescribed standards laid down under the FSS Act and regulations.

DPHOs had not drawn and tested any samples of HCM from any AWCs during 2018-19 and 2022-23. However, the DPHOs had collected 107 samples of THR from 64 SHGs for testing during 2018-19 to 2022-23. Of these, 17 samples (15.89 *per cent*) were found to be sub-standard/ unsafe.

Despite availability of ₹8.02 crore with the concerned BDOs, electrical installation and sanitary fittings in the constructed AWC buildings were not ensured, before handing over to the CDPOs and, the AWC buildings were functioning without basic amenities like electricity, sanitary fittings.

Basic amenities were not available at AWCs as, out of 18,717 AWCs functioning in the test checked districts, only 12,833 AWCs had kitchens, 7,911 AWCs had toilets, 13,982 AWCs had drinking water facilities and only 3,799 AWCs had electricity facilities. Despite taking up construction of 6,265 AWC buildings under CSR, MGNREGS and DMFT, construction of 4,051 AWC buildings could not be completed during 2018-19 to 2022-23.

Out of 2,88,445 sets of growth monitoring devices procured and distributed during July 2021 across all the AWCs of the State, 20,974 devices worth ₹2.23 crore were non-functional as of date of audit.

There were vacancies in posts of 2,468 ICDS field functionaries like CDPOs, Supervisors and Anganwadi Workers which were essential for effective implementation and monitoring of ICDS scheme.

During 2018-19 induction training was imparted to only 70 Supervisors out of 2,252 working at CDPO level. Thereafter during the period 2019-20 to 2022-23 induction training was not imparted to ICDS functionaries. Only 71 CDPOs, 294 Supervisors and 2,926 AWWs were imparted refresher trainings, and no refresher trainings were imparted to the AWHs during the period 2018-23.

In six sampled districts, DLMRC, BLMC and ALMSC at district, block and Anganwadi level respectively had not been formed. District Nutrition Committee had not been constituted in four test-checked districts. Squads for random checking of the THR were not formed in two sampled districts. There was shortfall in monthly visit of SHGs by DSWOs and CDPOs during 2018-19 to 2022-23. Poshan Panchayat had not been formed in four out of six sampled districts.

Joint Physical Inspections of 16 SHGs revealed that wheat was not properly stored in six SHGs, CCTV cameras had not been installed at strategic locations like place of storage of raw materials, frying and grinding unit, packaging unit of two SHGs, 12 SHGs had not been prepared route chart for THR distribution and accounts of five SHGs were not audited by Chartered Accountants as required under Guidelines.

Mid-day Meal Scheme

During the audit it was noticed that under the component of Cooking Cost, Central and State Governments shared expenditure in the ratio of 60:40. However, GoI released ₹1,800.48 crore including Opening Balance (OB) of ₹48.07 crore during 2018-23 against its share of ₹1,877.56 crore. Comparatively, against its share of ₹1,251.82 crore, the State released a higher share of ₹1,471.94 crore, including OB of ₹39.56 crore. Thus, while GoI did not contribute its committed share of expenditure under this component, GoO contributed more funds for the scheme.

None of the six-test checked DEOs had remitted the unspent balances of the scheme funds to the SNA of the State Nodal Agency (February 2024). As a result, the unspent amount of ₹92.14 crore was lying unremitted as of March 2023 in the MDM bank pass books of concerned DEOs. Audit noticed that out of total interest ₹9.18 crore earned in the SNA account of the SPMU, Bhubaneswar at PNB during the year 2022-23 an amount of ₹3.40 crore towards Central Share and ₹2.26 crore as State Share was deposited in the respective Consolidated Funds in May 2023, leaving an amount of ₹3.52 crore unremitted till the date of audit.

Against the 50 *per cent* earmarked expenditure under MME, school level expenditure ranged from 12.65 to 32.27 *per cent*, whereas expenditure at Block and District levels ranged from 6.61 to 69.40 *per cent* out of the available funds of ₹18.78 crore. In none of the test checked districts, the school level expenditure of earmarked 50 *per cent* of funds under MME could be achieved. Out of the available funds under MME, 35.64 *per cent* of funds remained unutilised.

Against the PAB approved targeted number of meal serve days of 239, 239 and 266 days during the years 2018-19, 2019-20 and 2022-23 respectively there was a shortfall in meal serve days by 19, 18 and five days during these years respectively.

In primary schools, sufficient buffer stock was not maintained during FY 2020-21 to 2022-23, with one year closing with a negative balance and for the upper primary schools, food grain availability was less than the required buffer stock for one month during FY 2018-23.

In BEO, Gop under DEO, Puri the transport agent lifted 10,616 quintals including OB of 406.50 quintals of rice from the OSCSC, during April 2018 to March 2023. However, as per the stock register of rice maintained by BEO, Gop the transport agent delivered only 10,217 quintals of rice at school points under the block, leaving undelivered balances at the end of each quarter. The undelivered rice to the schools at the end of every quarter ranged between 4.5 to 390 quintals during the years 2018-2023. The stock register of rice showed that at the end of the second quarter of 2023-24, the closing balance of 708.49 quintals of rice was lifted but non-delivered. Further, In DEO, Jharsuguda during the period from 2018-19 to 2020-21 against the lifting of 10,015.75 quintals of rice worth ₹30.05 lakh from OSCSC Ltd., the transport agent lifted only 7,791.53 quintals of rice leaving a balance of 2,224.22 quintals which was neither lifted nor was the cost thereof amounting to ₹6.67 lakh recovered / adjusted from OSCSC Ltd. till the date of Audit.

During the first phase of Covid (16 March 2020 to 13 June 2020 for 90 days) the FPS/ PDS dealers of four districts Mayurbhanj, Rayagada, Ganjam and Puri lifted 90,602.99 quintals of rice as per quantity indented by the respective DEOs but only 6,288.85 quintals was disbursed to the students, leaving a balance rice of 4,314.14 quintals lying undisbursed with different FPS/ PDS dealers of the districts.

Food Security Allowance in the shape of dry rice was not distributed in 68 schools for periods ranging between 11 to 448 days (out of total 538 days). Further, in 49 schools cooking cost was not disbursed for 11 to 538 days. Consequently, 2,047.68 quintals of dry rice and cooking cost of ₹1.34 crore was not distributed to eligible students during the period March 2020 to March 2022.

The students of primary 59,125 and upper primary 2,08,312 were deprived of 3,479.62 quintals of rice and ₹1.87 crore as cooking cost towards FSA, during the High School Certificate (HSC) examinations.

FSA in the shape of Dry ration of 34.27 quintals of rice and cooking cost of ₹1.56 lakh was not served to 1,854 numbers of eligible students due to strike by teachers of Block Grant School during the period from 06 September 2018 to 23 September 2018 in five DEOs *i.e.*, Balangir, Ganjam, Jharsuguda, Mayurbhanj and Rayagada.

MDMs were not served on different National/ State observance days during FY 2018-20 and 2022-23, except in FY 2020-22 in 416 schools of six BEOs comprising 1,51,654 MDMs for students (Primary-87,969 and Upper Primary-63,685).

Inflated MDM consumption of 287.09 quintals of rice valued at ₹9.12 lakh and cooking cost of ₹14.33 lakh against 82,270 MDMs for primary students and 1,36,546 MDMs for upper primary students were shown in the Daily Consumption Register, in excess of the actual number of students, as per the Attendance Register of 42 schools under Balangir, Ganjam, Jharsuguda, Mayurbhanj and Rayagada districts.

FSA of ₹1,19,562 for 179 students was transferred to the personal account of the HM instead of the accounts of students/ parents by the HM of Paikabasa PUPS under DEO, Mayurbhanj.

Two agencies under the DEO, Ganjam, namely Manna Trust and Mahila Sanchayika Sangh had been rendering services for providing hot cooked meals to the schools without a valid contract for more than four years *i.e.*, from September 2019 to January 2024 and for more than two years from March 2021 to January 2024 respectively. Training to Cook-Cum-Helpers was not conducted by the Department during audit period 2018-23.

Against 229.77 lakh students enrolled during the years 2018-19 to 2022-23, only 99.76 lakh (43.42 *per cent*) students were covered under health checkups conducted. As against the distribution of weekly supplement of IFA and six-monthly dose of de-worming tablets to the enrolled students, the achievement was 84.59 *per cent* and 46.82 *per cent* respectively.

During the JPI of 60 test checked Schools it was noted that LPG connections were available only in seven schools, kitchen sheds were available only in 32 schools, Multi Tap Multi Cap were available only in 35 Schools, Weighing Machines were available in 16 schools, Nutrition Garden in six schools and Drainage system were available only in 41 schools. Likewise, deficiencies were also noticed with regard to awareness and hygiene.

During the JPI, it was noticed that two schools Denguni PS and Ambadhuni PS under the BEO, Muniguda had no school infrastructure, but the HM concerned had shown expenditure towards MDM (₹3.05 lakh, towards cooking cost and 55.94 quintals of rice) during the period 2018-19 to 2022-23.

Neither MDM nor FSA was supplied to 467 primary students in 21 satellite schools under BEO, Bhanjanagar during the period April 2022 to January 2023. As such, 98.54 quintal of rice and ₹5.52 lakh cooking cost was not given to students who were deprived of the benefits of MDMs.

With respect to monitoring and supervision, only seven out of 19 SMCs were constituted and only five out of 380 required number of meetings were held during 2018-19 to 2022-23 in six test checked districts.

अतुल प्रकाश

Bhubaneswar
The 18 FEB 2026

(ATUL PRAKASH)
Accountant General (Audit-II), Odisha

Countersigned

क. संजय मूर्थी

New Delhi
The 25 FEB 2026

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

Appendices

Appendix - I
(Refer Paragraph 1)

Details of quantity of food, transportation charges, cooking cost, honorarium to CCH and MME

Particulars	Details
1	2
Children's entitlement of food	Each child attending the school of Primary class (I-V) and Upper Primary class (VI-VIII) are entitled to get 100 and 150 grams of rice respectively per school day.
Transportation charges	Towards reimbursement of transportation charges of food grains, the GoI provides maximum of ₹75 to ₹150 per quintal during 2018-23.
Cooking cost	<p>Towards cooking cost per child per school day the funds was shared in 60:40 ratios by the GoI and GoO.</p> <ul style="list-style-type: none"> • The Cooking Cost (CC) was ₹4.58 and ₹6.83 per student for the students of Primary and Upper Primary Schools respectively with effect from 1 July 2016 to 30 November 2018. • The CC was remained ₹4.80 to ₹7.16 per student for the students of Primary and Upper primary Schools with effect from 1 December 2018 to 30 March 2020. • CC was revised to ₹5.42 per student for primary students and ₹8.10 for Upper Primary students from 1st April 2020 to 30th September 2022. • Further, revision of CC was effective from 1st October 2022 with ₹5.90 ad ₹8.82 per student for Primary and Upper Primary School respectively.
Honorarium to CCH	Towards Honorarium ₹1,000 was paid to the Cook-cum-Helper (CCH) per month for ten months in a year at the ratio of (60:40) with GoI share of ₹600 and State share of ₹400. Apart from that the State government bears additional honorarium of ₹400 per month and one-time annual expenditure of ₹250 towards Saree allowance.
Management, Monitoring and Evaluation (MME)	Towards MME, the GoI provides assistance at 1.8 <i>per cent</i> of the total recurring assistance to the State.

(Source: MDM guidelines)

**Appendix-II
(Refer Para 2.1.1)**

Delay in submission of UCs in comparison with stipulated date of submission to MoW&CD

Year	Quarter(Q) ending	Date of submission of UCs	Due date of submission of UCs	Delay in submission of UCs (in days)
2018-19	Q1	01 October 2018	15 July 2018	77
	Q2	01 October 2018	15 October 2018	No delay
	Q3	01 March 2019	15 January 2019	44
	Q4	29 May 2019	31 May 2019	No delay
2019-20	Q1	13 September 2019	15 July 2019	60
	Q2	30 December 2019	15 October 2019	76
	Q3	03 March 2020	15 January 2020	47
	Q4	29 May 2020	31 May 2020	No delay
2020-21	Q1	06 August 2020	15 July 2020	22
	Q2	29 October 2020	15 October 2020	No delay
	Q3	04 March 2021	15 January 2021	48
	Q4	09 June 2021	31 May 2021	9
2021-22	Q1	29 September 2021	15 July 2021	76
	Q2	28 December 2021	15 October 2021	74
	Q3	13 May 2022	15 January 2022	118
	Q4	24 August 2022	31 May 2022	85
2022-23	Q1	15 November 2022	15 July 2022	123
	Q2	28 December 2022	15 October 2022	74
	Q3	03 March 2023	15 January 2023	47
	Q4	11 May 2023	31 May 2023	No delay

(Source: Records of W&CD Department)

Appendix-III
(Refer Para 2.1.1)
Delay in submission of UCs by the DSWOs to the W&CD Department, GoO

Year	Quarter commencing	Due date of submission of UCs by the WCD Department	Balangir		Ganjam		Jharsuguda		Mayurbhanj		Puri		Rayagada	
			Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UC by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2018-19	Q1	15 July 2018	6 July 2018	0	3 August 2018	19	09 April 2019	268	8 June 2018	0	24 August 2018	40	18 September 2018	65
	Q2	15 October 2018	27 October 2018	12	25 October 2018	10	09 April 2019	176	23 October 2018	8	03 December 2018	49	20 November 2018	36
	Q3	15 January 2019	15 February 2019	31	19 December 2018	0	09 April 2019	84	22 January 2019	7	20 February 2019	36	05 March 2019	49
	Q4	31 May 2019	29 April 19	0	03 April 2019	0	09 April 2019	0	25 March 2019	0	NA	NA	18 April 2019	0
2019-20	Q1	15 July 2019	26 July 2019	11	31 July 2019	16	23 April 2020	283	16 July 2019	1	16. September 2019	63	20 July 2019	5
	Q2	15 October 2019	24 October 2019	9	13 November 2019	29	23 April 2020	191	9 October 2019	0	06 December 2019	52	11 October 2019	0
	Q3	15 January 2020	14 January 2020	0	31 January 2020	16	23 April 2020	99	28 January 2020	13	03 February 2020	19	04 December 2019	0
	Q4	31 May 2020	16 April 2020	0	28 April 2020	0	23 April 2020	0	13 May 2020	0	30 April 2020	0	16 April 2020	0
2020-21	Q1	15 July 2020	14 July 2020	0	21 July 2020	6	16 April 2021	275	13 May 2020	0	14 July 2020	0	18 June 2020	0
	Q2	15 October 2020	6 October 2020	0	6 October 2020	0	16 April 2021	183	22 July 2020	0	20 November 2020	36	28 September 2020	0
	Q3	15 January 2021	15 January 2021	0	9 December 2020 and 12 February 2021	28	16 April 2021	91	18 December 2020	0	11 February 2021	27	10. February 2021	26
	Q4	31 May 2021	22 April 2021	0	15 April 2021	0	16 April 2021	0	13 April 2021	0	19 April 2021	0	12 April 2021	0
2021-22	Q1	15 July 2021	16 July 2021	1	13 July 2021	0	04 May 2022	293	7 May.2022	296	7 July.2021	0	19 July 2021	4
	Q2	15 October 2021	2 November 2021	18	14 December 2021	60	04 May 2022	201	7 May 2022	204	06 November 2021	22	28. October 2021	13
	Q3	15 Jan 2022	27 January 2022	12	21 March 2022 and 22 April 2022	97	04 May 2022	109	7. May 2022	112	28 March 2022	72	04 March 2022	48

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Year	Quarter commencing	Due date of submission of UCs by the WCD Department	Balangir		Ganjam		Jharsuguda		Mayurbhanj		Puri		Rayagada	
			Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UC by DSWO	Date of submission of UCs by the DSWO to W&CD Department	Delay in submission of UCs by DSWO
<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>	<i>K</i>	<i>L</i>	<i>M</i>	<i>N</i>	<i>O</i>
	Q4	31May 2022	16 April 2022	0	18 June 2022	18	21 July 2023	416	7 May 2022	0	04 May 2022	0	11 April 2022	0
2022-23	Q1	15July 2022	13 June 2022	0	09 November 2022	117	21 July 2023	371	14 July 2022	0	08. August 2022	24	13 July 2022	0
	Q2	15 October 2022	21 September 2022	0	25 January 2023	102	21 July 2023	279	13 October.2022	0	18 November 2022	34	15 November 2022	31
	Q3	15 January 2023	19 November 2022	0	24 May 2023	129	21 July 2023	187	16 January 2023	1	15 March 2023	59	20 January 2023	5
	Q4	31May 2023	Not Available	0	24 May 2023	0	21 July 2023	51	11 April 2023	0	11 September .2023	105	17 April 2023	0

(Source: Records of DSWOs)

Appendix-IV
(Refer Para 2.2.2)

Details of allotment and lifting of Rice in the State during 2018-23

(In MT)

Year	OB of Rice	Beneficiary to be covered	Annual requirement of rice	Allocation by GoI	OB plus allocation	Quantity of Rice lifted by the districts through Transport agents	Short (-)/ excess lifting (+) of rice (per cent)	Beneficiaries covered as stated by Government
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
2018-19	326.31	20,28,444	48,928.00	40,000.00	40,326.31	39,412.60	(-) 913.71 (2.27)	20,28,444
2019-20	913.71	20,14,808	48,588.10	48,000.00	48,913.71	38,824.48	(-) 10,089.23 (20.63)	20,14,808
2020-21	10,089.23	16,05,197	38,730.60	49,291.90	59,381.13	42,571.57	(-) 16,809.56 (28.31)	16,05,197
2021-22	16,809.56	17,35,683	41,814.74	41,815.00	58,624.56	41,069.01	(-) 17,555.55 (29.95)	17,35,683
2022-23	17,555.55	18,89,574	45,502.63	43,418.00	60,973.55	40,720.49	(-) 20,253.06 (33.22)	18,89,574
Total				2,22,524.90	2,22,851.21	2,02,598.15	(-) 20,253.06	

Details of allotment and lifting of Wheat in the State during 2018-23

(In MT)

Year	OB of Wheat	Beneficiary to be covered	Annual requirement of wheat	Allocation by GoI	OB plus allocation	Qty. of wheat lifted by the districts through TAs	Short lifting (-) excess lifting (+) of Wheat (per cent)	Beneficiaries covered as stated Government
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
2018-19	300.00	26,00,570	83,586.00	64,000.00	64,300.00	64,000.00	(-) 300.00 (0.47)	26,00,570
2019-20	300.00	25,63,952	61,180.01	61,000.00	61,300.00	60,816.06	(-) 483.94 (0.79)	25,63,952
2020-21	483.94	25,21,853	59,787.09	69,924.20	70,408.14	57,443.05	(-) 12,965.09 (18.41)	25,21,853
2021-22	12,965.09	25,06,129	59,667.93	54,726.00	67,691.09	54,586.14	(-) 13,104.95 (19.36)	25,06,129
2022-23	13,104.95	24,77,159	58,536.78	48,453.00	61,557.95	48,530.35	(-) 13,027.60 (21.16)	24,77,159
Total				2,98,103.20	2,98,403.20	2,85,375.60	(-) 13,027.60	

(Source: Records of Women and Child Development Department, GoO)

Appendix-V

(Refer paragraph 2.2.3)

Beneficiaries targeted, covered and utilisation of funds under SNP in the State during 2018-23

Year	No. of Children (6 months – 6years) excluding severely malnourished	Unit cost per day (in ₹)	Total cost per day (in ₹)	No. of Children (6 months – 6years) severely malnourished	Unit cost per day (in ₹)	Total cost per day (in ₹)	No. of pregnant and lactating mothers	Unit cost per day (in ₹)	Total cost per day (in ₹)	Grand total cost per day (in ₹)	Total cost per year (for 300 days) (₹ in crore)	Funds available (CS+SS) (₹ in crore)	Total utilisation under SNP (CS+SS) ₹ in crore as per UC	Difference (₹ in crore)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2018-19	38,75,631	8	3,06,86,264	29,953	12	3,47,112	7,23,430	9.5	67,93,384	3,78,26,760	1,134.80	933.68	896.52	37.16
2019-20	38,01,711	8	3,04,13,688	26,827	12	3,21,924	7,50,222	9.5	71,27,109	3,78,62,721	1,135.88	1,042.32	1,013.65	28.67
2020-21	33,85,033	8	2,70,80,264	22,641	12	2,71,692	7,19,379	9.5	68,34,101	3,41,86,057	1,025.58	1,048.65	1,008.68	39.97
2021-22	34,92,897	8	2,79,43,176	16,813	12	2,01,756	7,32,102	9.5	69,54,969	3,50,99,901	1,053.00	1,128.45	910.01	218.44
2022-23	36,50,678	8	2,92,05,424	15,426	12	1,85,112	7,00,629	9.5	66,55,976	3,60,46,512	1,081.40	1,329.67	948.26	381.41
Total	1,82,05,950			1,11,660			36,25,762				5,430.66		4,777.12	

(Source: Records of Women and Child Development Department, GoO)

Appendix-VI
(Refer Para 2.2.5)
Disruption of feeding days of Hot Cooked Meal at AWCs in the test checked CDPOs during 2018-23

Sl. No.	Name of the District	Name of the ICDS project	No. of AWCs	No. of days for which HCM was to be supplied as per norm	No. of days for which HCM supplied	Supply of HCM disrupted (in days)
1	Rayagada	Muniguda	5	6,300*	6,022	278
2		Rayagada	5	7,500	7,312	188
3	Puri	Gop	5	6,600 [#]	6,533	67
4		Puri Sadar	5	7,500	7,286	214
5	Balangir	Balangir	5	7,500	5,848	1,652
6		Belpada	5	7,500	7,350	150
7	Ganjam	Bhanjanagar	5	7,500	7,223	277
8	Jharsuguda	Jharsuguda (R)	5	7,500	7,253	247
9		Kolabira	5	7,500	7,273	227
Total			45	65,400	62,100	3,300

(Source: Information furnished by the AWCs)

*In one AWC namely Badabankili, data was not made available for the years 2018-19 to 2021-22

#In one AWC namely Ganeswarpur-2, data was not made available for the years 2018-19 to 2020-21

Appendix - VII
(Refer Para 2.3.2)

Short delivery of rice to the AWCs of six test-checked districts during 2018-23

(Rice in quintal)

Name of the District	Name of the CDPO	No. of AWCs where sealed bag of rice found and weighted	No. of sealed bags checked	No. of bags found shortage	Total shortage of the weighed sealed bags	Total shortage in test checked AWCs in a district	Average shortage in a district (in 50 kg bags)	Quantity of rice delivered in the district during 2018-23	Total shortage in districts	Cost of rice short delivered at the average cost of parboiled rice (₹ 3295.338 per quintal) (in ₹)
A	B	C	D	E	F	G	H	I	J=(H*I*2)	K = (J*₹ 3,325.38 [#])
Ganjam	Chhatrapur	5	18	17	0.6454	1.1147	0.037	1,71,214.30	12,669.86	4,21,320,93.06
Ganjam	Bhnjanagar	3	13	13	0.4646					
Balangir	Balangir	4	9	9	0.5483	1.5586	0.060	82,953.71	9,945.24	3,30,71,714.56
Balangir	Belpara	5	17	17	1.0103					
Jharsuguda	Jharsuguda	2	5	5	0.2344	1.0332	0.049	19,342.80	1,903.31	63,29,239.31
Jharsuguda	Kolabira	4	17	16	0.7988					
Mayurbhanj	Baripada	5	16	15	1.3500	2.0600	0.094	1,44,553.10	27,068.98	9,00,14,646.53
Mayurbhanj	Suliapada	2	7	7	0.7100					
Puri	Puri Sadar	1	2	2	0.0200	0.0580	0.019	67,454.20	2,608.23	86,73,352.77
Puri	Gop	1	1	1	0.0380					
Rayagada	Rayagada	2	2	1	0.0630	0.9050	0.070	60,981.47	8,490.50	2,82,34,128.84
Rayagada	Muniguda	3	12	12	0.8420					
Total		37	119	115	6.7247			5,46,489.58	62,686.12	20,84,55,175.07

(Source: Compiled from the records of AWCs and measurement taken during JPI)

Total Shortage in a district (in quintal) is the sum of shortage in two CDPOs

Average shortage in a district (in quintal) is the total shortage found in number of bags weighted

Average of price of custom milled rice for five years published by Department of Food and Public Distribution, GoI

**Appendix-VIII
(Refer Paragraph 2.3.8)**

Details of irregularities in receipt of security deposit from SHGs

Sl. No.	Name of the SHG	Name of DSWO/ CDPO	Year	Security Deposit received in shape of		Remarks
				Fixed Deposit	Cash	
1	Kamala SHG	Balangir/ Balangir	2020-21	7,00,000	Nil	No SD furnished by the SHG during the period 2018-20. Insufficient SD furnished for the period 2020-21. prescribed SD of ₹one lakh furnished for the period 2021-23.
2	Satya Sai SHG	Balangir/ Belpara	2020-21	4,20,000	Nil	No SD furnished by the SHG during the period 2018-20. Insufficient SD furnished for the period 2020-21. Prescribed SD of ₹one lakh furnished for the period 2021-22 which was not renewed after due date of maturity.
3	Maa Tulasi SHG	Balangir/ Belpara	2020-21	5,50,000	Nil	No SD furnished by the SHG during the period 2018-20. Insufficient SD furnished for the period 2020-21. Prescribed SD of ₹one lakh furnished for the period 2021-22 which was not renewed after due date of maturity.
4	Maa Ujaleswari SHG,	Ganjam/ Chhatrapur	2018-23	Nil	Nil	No SD obtained for the period 2018-23
5	Maa Mangala SHG	Ganjam/ Bhanha-nagar	2018-23	Nil	Nil	No SD obtained for the period 2018-23
6	Radha Krushna SHG	Ganjam/ Bhanja-nagar	2018-23	Nil	Nil	No SD obtained for the period 2018-23
7	Maa Mangala SHG, Khaliakani	Jharsuguda/ Bairajnagar (Urban)	2020-21	Nil	1,00,000	SHG submitted SD in the form of cash, which was not permissible.
8	Maa Santoshi SHG, Sanjob	Jharsuguda/ Bairajnagar (Urban)	2020-21	Nil	1,00,000	SHG submitted SD in the form of cash, which was not permissible.

Sl. No.	Name of the SHG	Name of DSWO/ CDPO	Year	Security Deposit received in shape of		Remarks
				Fixed Deposit	Cash	
9	Maa Mangala SHG, Lakhanpur	Jharsuguda/ Lakhanpur	2020-21	Nil	1,00,000	SHG submitted SD in the form of cash, which was not permissible.
10	Meera Bai SHG,	Jharsuguda/ Lakhanpur	2020-21	Nil	1,00,000	SHG submitted SD in the form of cash, which was not permissible.
11	Maa Saraswati SHG	Jharsuguda/ Jharsuguda (Urban)	2020-21	Nil	60,000	SHG submitted insufficient SD in the form of cash
12	Ujjal Jyoti SHG	Jharsuguda/ Jharsuguda (Urban)	2020-21	Nil	40,000	SHG submitted insufficient SD in the form of cash
13	Maa Parbati SHG, Jhirlapali;	Jharsuguda/ Kolabira	2021-22	80,000	Nil	SHG submitted insufficient, unpledged SD which was not renewed after due date of maturity
14	Dharitri Mission Shakti SHG, Durlaga	Jharsuguda/ Jharsuguda (Rural)	2020-21	1,00,000	Nil	SHG submitted prescribed amount of SD pledged to CDPO instead of DSWO and not renewed after due date of maturity
15	Maa Samaleswari SHG, Kolabira	Jharsuguda/ Jharsuguda (Rural)	2020-21	1,00,420	Nil	SHG submitted prescribed amount of SD pledged to CDPO instead of DSWO and not renewed after due date of maturity
16	Maha Shakti SHG	Jharsuguda/ Kiramira	2021-22	20,000	Nil	SHG submitted unpledged SD
17	Maa Bhagyalaxmi SHG	Jharsuguda/ Laikera	2011-12 2012-13 2013-14 2014-15 2015-16 2016-23	Nil	1,000 2,000 No SD No SD 2000 No SD	SHG submitted insufficient SD in the form of cash amounting to ₹5,000 in five years and continued to serve since 2011-12.
18	Narayani SHG	Jharsuguda/ Laikera	2011-12 2012-13	Nil	1,000 1,000	SHG submitted SD amounting to ₹1,000 each in the form of cash for the years 2011-12 and 2012-13, after that no SD was submitted till 2022-23.

(Source: Records of DWSOs)

Appendix-IX
(Refer Para 2.3.11.1)

Excess payment of ₹ 5.73 crore to nine SHGs on supervision and processing cost during 2018-23

Name of the CDPO	Name of the SHG	Number of THRs supplied to AWCs	Total amount paid to SHGs as per bills (₹)	Cost paid for ingredients as per bills (₹)	Amount paid towards processing and supervision cost as per bills (₹)	Amount was to be paid towards processing and supervision cost at the rate of ₹ 0.31 per THR per day for 25 days in a month (₹)	Excess amount paid towards processing and supervision cost of THRs (₹)
<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>
Puri	Maa Dakhinakali SHG	3,24,264	4,51,05,512	3,01,11,310	1,49,94,202	25,13,046.00	1,24,81,156.00
Suliapada	Baitarani Maa Laxmi SHG	1,93,818	2,58,50,708	2,03,51,852	54,98,856	15,02,089.50	39,96,766.50
	Maa Chakrashila SHG	1,16,883	1,56,73,829	1,37,42,770	19,31,059	9,05,843.25	10,25,215.75
Chhatrapur	Maa Ujjaleswari SHG	7,01,003	9,54,76,527	7,63,80,823	1,90,95,704	54,32,773.25	1,36,62,930.75
Bhanjanagar	Maa Mangala SHG	4,48,074	6,37,81,000	5,12,51,919	1,25,29,081	34,72,573.50	90,56,507.50
	Radhakrushna SHG	4,44,201	6,19,60,356	5,03,32,999	1,16,27,357	34,42,557.75	81,84,799.25
Balangir	Kamala SHG	7,04,663	9,25,30,168	8,59,64,670	65,65,498	54,61,138.25	11,04,359.75
Belpada	Maa Tulasi SHG	3,97,915	5,70,39,547	4,81,35,624	89,03,923	30,83,841.25	58,20,081.75
	Satyasai SHG	2,72,363	3,94,64,065	3,54,09,821	40,54,244	21,10,813.25	19,43,430.75
Total		36,03,184	49,68,81,712	41,16,81,788	8,51,99,924	2,79,24,676.00	5,72,75,248.00

(Source: compiled from the records of DSWOs)

Appendix - X
(Refer paragraph 2.4.4)

Number of defunct Smart Phones distributed to AWCs

Sl. No.	Name of District	No. of Mobile received by DSWO	No. of mobile distributed to AWWs	No. of Smart Phones defunct
1	Angul	1,805	1,654	8
2	Balangir	2,902	2,898	397
3	Balasore	4,337	4,167	33
4	Baragarh	3,166	2,899	0
5	Boudh	784	717	5
6	Bhadrak	2,516	2,399	149
7	Cuttack	3,593	3,318	120
8	Deogarh	812	785	1
9	Dhenkanal	2,384	2,200	0
10	Gajapati	2,550	2,375	0
11	Ganjam	5,588	5,395	0
12	Jagatsinghpur	2,002	1,840	254
13	Jajpur	3,041	2,806	210
14	Jharsuguda	1,009	1,009	493
15	Kalahandi	2,367	2,258	0
16	Kandhamal	2,373	2,102	11
17	Kendrapara	2,330	2,147	74
18	Keonjhar	3,528	3,257	8
19	Khurda	2,776	2,554	260
20	Koraput	3,540	3,264	2
21	Malkangiri	1,433	1,250	7
22	Mayurbhanj	5,277	5,277	4,378
23	Nawarangpur	2,316	2,215	17
24	Nayagarh	1,707	1,584	23
25	Nawapara	1,528	1,356	24
26	Puri	2,827	2,599	0
27	Rayagada	2,217	1,947	24
28	Sambalpur	2,004	1,846	0
29	Subanapur	1,699	1,556	85
30	Sundargarh	3,978	3,809	0
	Total	78,389	73,483	6,583

(Source: Records of W&CD Department)

Appendix - XI
(Refer paragraph 2.4.5)

Non-functioning of Growth Monitoring Devices distributed to AWCs

Sl. No.	Name of the District	No. of GMDs issued to AWCs				No. of non-functional GMDs reported by AWWs			
		Digital Weighing Machine (Children)	Digital weighing Scale (Mother and Child)	Stadiometer	Infantometer	Digital Weighing Machine (Children)	Digital weighing Scale (Mother & Child)	Stadiometer	Infantometer
1	Angul	1,654	1,654	1,654	1,654	0	1	1	0
2	Balangir	2,660	2,660	2,660	2,660	2,469	1,324	88	39
3	Balasore	4,164	4,154	4,166	4,166	108	1,183	29	42
4	Baragarh	2,904	2,904	2,904	2,904	0	0	0	0
5	Boudh	727	727	727	727	0	2	0	1
6	Bhadrak	2,431	2,431	2,432	2,432	129	734	5	24
7	Cuttack	3,318	3,318	3,318	3,318	51	461	14	8
8	Deogarh	788	788	788	788	0	0	0	0
9	Dhenkanal	2,220	2,220	2,220	2,220	0	0	0	0
10	Gajapati	2,375	2,375	2,375	2,375	0	0	0	0
11	Ganjam	5,161	5,161	5,161	5,161	0	0	0	0
12	Jagatsinghpur	1,840	1,840	1,840	1,840	41	441	9	10
13	Jajpur	2,806	2,806	2,806	2,806	37	448	3	1
14	Jharsuguda	957	957	957	957	309	47	0	0
15	Kalahandi	2,247	2,247	2,247	2,247	0	0	0	0
16	Kandhamal	2,202	2,202	2,202	2,202	0	0	11	0
17	Kendrapara	2,147	2,147	2,147	2,147	113	1,550	38	11
18	Keonjhar	3,257	3,257	3,257	3,257	0	0	0	0
19	Khurda	0	2,554	2,554	2,554	0	1,265	0	0
20	Koraput	3,264	3,264	3,264	3,264	0	768	0	0
21	Malkangiri	1,250	1,250	1,250	1,250	0	5	4	4
22	Mayurbhanj	5,153	5,153	5,153	5,153	3,909	503	1,527	261
23	Nawarangpur	2,221	2,214	2,221	2,221	32	42	0	0
24	Nayagarh	-	1,584	1,584	1,584	172	333	172	165
25	Nuapada	1,406	1,400	1,400	1,400	1,400	61	76	30
26	Puri	2,599	2,599	2,599	2,599	7	106	10	1

Sl. No.	Name of the District	No. of GMDs issued to AWCs				No. of non-functional GMDs reported by AWWs			
		Digital Weighing Machine (Children)	Digital weighing Scale (Mother and Child)	Stadiometer	Infantometer	Digital Weighing Machine (Children)	Digital weighing Scale (Mother & Child)	Stadiometer	Infantometer
27	Rayagada	2,053	2,053	2,053	2,053	2	22	6	2
28	Sambalpur	1,846	1,846	1,846	1,846	6	36	7	11
29	Subarnapur	1,556	1,556	1,556	1,556	25	157	48	17
30	Sundargarh	3,809	3,809	3,809	3,809	0	0	0	0
	Total	69,015	73,130	73,150	73,150	8,810	9,489	2,048	627

(Source: Records of W&CD Department)

Appendix - XII

(Refer paragraph 2.5.1)

Shortfall in training imparted to the ICDS functionaries during 2018-23

Year	CDPO			Supervisor			Anganwadi Worker			Anganwadi Helper		
	Person in position	Training imparted		Person in position	Training imparted		Person in position	Training imparted		Person in position	Training imparted	
		Refresher	Induction									
2018-19	324	18	0	2,252	0	70	60,565	0	0	61,080	0	0
2019-20	317	13	0	2,554	0	0	61,174	0	0	61,623	0	0
2020-21	317	20	0	2,554	150	0	71,813	726	0	61,797	0	0
2021-22	332	20	0	2,560	0	0	62,915	0	0	63,097	0	0
2022-23	312	0	0	2,518	144	0	72,917	2,200	0	62,823	0	0
Total		71			294			2,926			0	

(Source: Records of W&CD Department)

Appendix-XIII

(Refer paragraph 3.1)

Funds available and expenditure incurred under MDM scheme during 2018-23

(₹ in crore)

Year	OB			Receipt			Total Fund Available			Expenditure			CB		
	GoI	GoO	Total	GoI	GoO	Total	GoI	GoO	Total	GoI	GoO	Total	GoI	GoO	Total
2018-19	66.55	51.59	118.14	395.57	336.04	731.61	462.12	387.63	849.75	382.29	318.63	700.92	79.83	69.00	148.83
2019-20	79.83	69.00	148.83	403.59	327.18	730.77	483.42	396.18	879.60	397.00	322.02	719.02	86.42	74.16	160.58
2020-21	86.42	74.16	160.58	583.01	450.60*	1,033.61	669.43	524.76	1,194.19	643.46	495.09	1,138.55	25.97	29.67	55.64
2021-22	25.97	29.67	55.64	482.09	367.75	849.84	508.06	397.42	905.48	500.66	391.95	892.61	7.40	5.47	12.87
2022-23	7.40	5.47	12.87	563.74	416.96	980.70	571.14	422.43	993.57	553.74	417.44	971.18	17.40	4.99	22.39
Total	118.14			2,428.00	1,898.53	4,326.53	4,444.67			2,477.15	1,945.13	4,422.28	22.39		

(Source: Data provided by SPMU)

*Unspent balance of ₹0.06 crore was added back by the SPMU during 2020-21

Appendix – XIV
(Refer paragraph 3.1.2)
Amount parked in different bank accounts in respect of test checked districts without remitting to SNA Account

(₹ in crore)

Name of the District	Bank name and account type	Unremitted amount available as on 31 March 2023
A	B	C
Balangir	Industrial Development Bank of India (IDBI), Saving Bank (SB)	10.16
Jharsuguda	Housing Development Finance Corporation (HDFC), SB	0.43
	IDBI, SB	0.00
	Total	0.43
Mayurbhanj	Punjab National Bank (PNB), SB	50.33
	IDBI, Flexi Account	2.74
	Total	53.07
Rayagada	State Bank of India, SB	0.27
	IDBI, SB	0.95
	AXIS Bank, SB	1.20
	Total	2.42
Ganjam	SBI, SB	1.67
	PNB, SB	7.55
	Axis Bank	2.47
	Axis Bank, fixed deposit	6.00
	Total	17.69
Puri	IDBI, SB	0.58
	Canara Bank, SB	4.39
	IOB, Flexi	1.50
	PNB, SB	1.90
	Total	8.37
	Grand Total	92.14

(Source: Compiled data from test checked DPMUs)

Appendix – XV
(Refer paragraph 3.1.5)

GST and TDS to be deducted from the payments made to the service providers

(Amount in ₹)

Sl. No.	District	Name of the service provider	Year of payment	Net amount paid to service provider excluding GST	CGST@1% & OGST @1% due	CGST / OGST deducted	CGST/ OGST to be deducted
1	2	3	4	5	6	7	8
1	Ganjam	M/s. Bhumishree Consultancy and Marketing (p) Ltd.	2018-19	5,22,566	10,451	0	10,451
2		M/s. L & K Services, Bhubaneswar	2018-19	17,20,489	34,410	0	34,410
			2019-20	27,60,648	55,213	0	55,213
			2020-21	27,07,689	54,154	0	54,154
			2021-22	29,56,152	59,123	0	59,123
		2022-23	32,48,067	64,961	0	64,961	
Total				1,39,15,611	2,78,312	0	2,78,312
3	Balangir	M/s. Care Security and Allied Services, Bhubaneswar	2018-19	11,67,634	23,353	0	23,353
			2019-20	24,58,117	49,162	0	49,162
			2020-21	24,70,905	49,418	0	49,418
			2021-22	26,67,553	53,351	0	53,351
			2022-23	30,73,053	61,461	0	61,461
Total				1,18,37,262	2,36,745	0	2,36,745
Grand Total				2,57,52,873	5,15,057	0	5,15,057

(Source: Compiled data from DEO office of Ganjam and Balangir)

Appendix – XVI
(Refer paragraph 3.1.5)
Tax Deducted at Source (TDS) on Income Tax (IT) not deducted from payment made to Service Providers

(Amount in ₹)

Sl. No.	District	Name of the service provider	Year	Total invoice amount	Income tax (TDS) due @2%	TDS deducted	TDS not deducted
1	2	3	4	5		6	7
1	Jharsuguda	M/S Care Security & Allied Services, BBSR	2018-19	7,56,738	15,135	0	15,135
			2019-20	8,12,661	16,253	0	16,253
			2020-21	8,70,711	13,427*	0	13,427
			2021-22	9,70,182	19,404	0	19,404
			2022-23	10,98,072	21,961	0	21,961
Total				45,08,364	86,180	0	86,180
2	Mayurbhanj	OMEGA Data Processors, Baripada	2018-19	42,44,226	84,885	0	84,885
			2019-20	39,67,461	79,349	0	79,349
			2020-21	39,54,744	79,095*	0	79,095
			2021-22	43,65,954	87,319	0	87,319
			2022-23	49,41,648	98,833	0	98,833
Total				2,14,74,033	4,29,481	0	4,29,481
Grand Total				2,59,82,397	5,15,661	0	5,15,661

(Source: Compiled data from DEO office of Jharsuguda and Mayurbhanj)

* TDS reduced by 25% for the period from 14 May 2020 to 31 March 2021

Appendix- XVII
(Refer paragraph 3.2.4.1)

Dry ration and cooking cost not supplied to eligible children as FSA during Covid 19 pandemic

Sl. No.	Name of the District	Name of the school	For dry ration						For Cooking cost					
			School enrolments		No. of days FSA not given	Rice required for distribution (in Kg)			School enrolments		No. of days CC not given	Required amount for disbursement (in ₹)		
			PS	UPS		PS	UPS	Total rice	PS	UPS		PS	UPS	Total Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Balangir	Government Nodal Upper Primary School, Kapani	113	121	200	2,260.00	3,630.00	5,890.00	-	-	-	-	-	-
2		J. R M. Nodal High School, Tentulimunda	-	94	73	0.00	1,029.30	1,029.30	-	-	-	-	-	-
				-	149	127	0.00	2,838.45	2,838.45	-	-	-	-	-
3		Government Upper Primary School, Jhankripali	121	69	127	1,536.70	1,314.45	2,851.15	-	-	-	-	-	-
4		Government Upper Primary School, Gambhari	-	80	70	-	840.00	840.00	-	-	-	-	-	-
5		Government Upper Primary School, Dunguripali	82	59	70	574.00	619.50	1,193.50	-	-	-	-	-	-
6		Kanut High School, Kanut	-	206	70	-	2,163.00	2,163.00	-	-	-	-	-	-
7	Upper Primary School, Banmal	78	112	70	546.00	1,176.00	1,722.00	78	112	70	29,593.20	63,504.00	93,097.20	
8	Jharsuguda	Government Primary School, Kandheikela	-	-	-	-	-	-	150	-	200	1,62,600.00	-	1,62,600.00
9		Government High School, Pandari	-	-	-	-	-	-	58	54	127	39,923.72	55,549.80	95,473.52
10		Government Upper Primary School, Charpali	-	-	-	-	-	-	92	52	23	11,468.72	9,687.60	21,156.32
11		G. P. Government High School, Samasingha	-	-	-	-	-	-	-	33	70	-	18,711.00	18,711.00
12		Government Upper Primary School, Samasingha	-	-	-	-	-	-	93	75	70	35,284.20	42,525.00	77,809.20
13		Government Upper Primary School, Raghunathpalli	-	-	-	-	-	-	111	106	70	42,113.40	60,102.00	1,02,215.40
14		C.D.B.Government High School, Parmanpur	-	-	-	-	-	-	130	116	70	49,322.00	65,772.00	1,15,094.00
15		Jawahar Government High School, Adhapada	-	-	-	-	-	-	65	80	237	83,495.10	1,53,576.00	2,37,071.10
16	Mayurbhanj	Government Upper Primary School, Juruka	53	92	127	673.10	1,752.60	2,425.70	-	-	-	-	-	
17		Government Upper Primary School, Guhaldiha	68	82	127	863.60	1,562.10	2,425.70	-	-	-	-	-	
18		Government Upper Primary School, Dhatika	80	49	73	584.00	536.55	1,120.55	-	-	-	-	-	
			80	49	57	456.00	418.95	874.95	-	-	-	-	-	
			80	50	70	560.00	525.00	1,085.00	-	-	-	-	-	
19		Government Upper Primary School, Kusumasole	117	116	200	2,340.00	3,480.00	5,820.00	-	-	-	-	-	
20	Government Upper Primary School, Naupada	64	76	237	1,516.80	2,701.80	4,218.60	64	76	237	82,210.56	1,45,897.20	2,28,107.76	

Sl. No.	Name of the District	Name of the school	For dry ration						For Cooking cost						
			School enrolments		No. of days FSA not given	Rice required for distribution (in Kg)			School enrolments		No. of days CC not given	Required amount for disbursement (in ₹)			
			PS	UPS		PS	UPS	Total rice	PS	UPS		PS	UPS	Total Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
21		Paktia Upper Primary School	88	41	73	642.40	448.95	1,091.35	-	-	-	-	-	-	-
			99	42	57	564.30	359.10	923.40	-	-	-	-	-	-	-
			99	42	70	693.00	441.00	1,134.00	-	-	-	-	-	-	-
22		Murgapahadi Ashram school	-	110	70	-	1,155.00	1,155.00	-	-	-	-	-	-	-
23		Kostha Government High School, Kostha	-	164	127	-	3,124.20	3,124.20	-	-	-	-	-	-	-
24		Pathamesa Ashram School	147	150	70	1,029.00	1,575.00	2,604.00	147	150	70	55,771.80	85,050.00	1,40,821.80	
			137	145	57	780.90	1,239.75	2,020.65	137	145	57	42,324.78	66,946.50	1,09,271.28	
25		Government Upper Primary School, Kusumi	71	54	70	497.00	567.00	1,064.00	-	-	-	-	-	-	-
26		Nabajeeban Government High School, Singada	-	93	57	-	795.15	795.15	-	-	-	-	-	-	-
			53	93	70	371.00	976.50	1,347.50	-	-	-	-	-	-	-
27		Jamsola Government High School	59	119	73	430.70	1,303.05	1,733.75	-	-	-	-	-	-	-
			59	119	57	336.30	1,017.45	1,353.75	-	-	-	-	-	-	-
			59	119	70	413.00	1,249.50	1,662.50	59	119	70	22,384.60	67,473.00	89,857.60	
28		Government (SSD) Girls High School, Kujidih* Kujidih*	-	180	237	-	4,077.64	4,077.64	110	179	41	24,444.20	59,445.90	83,890.10	
29		Government Upper Primary School, Deuli	63	145	127	800.10	2,762.25	3,562.35	-	-	-	-	-	-	-
30		Government Upper Primary School, Bhaduasole	95	29	200	1,900.00	870.00	2,770.00	-	-	-	-	-	-	-
31		Government Upper Primary, Jambadi	105	91	127	1,333.50	1,733.55	3,067.05	-	-	-	-	-	-	-
32		Government Upper Primary School, Banakati **	92	180	127	1,168.40	3,429.00	4,597.40	-	-	-	-	-	7,27,799.00	
33		Dharmapura Government High School	77	80	127	977.90	1,524.00	2,501.90	-	-	-	-	-	-	-
34		Government Upper Primary School, Badsole	86	85	200	1,720.00	2,550.00	4,270.00	-	-	-	-	-	-	-
35		Government High School, Baghada	66	71	200	1,320.00	2,130.00	3,450.00	-	-	-	-	-	-	-
36		Government Upper Primary School, Sampura	47	73	200	940.00	2,190.00	3,130.00	-	-	-	-	-	-	-
37		Narayan Vidyapitha, Kantisahi, Suliapada	-	163	127	-	3,105.15	3,105.15	-	-	-	-	-	-	-
38		Puruneswar Government Upper Primary School, Saragada	127	231	127	1,612.90	4,400.55	6,013.45	-	-	-	-	-	-	-
39		Badada Primary School	40	-	127	508.00	-	508.00	-	-	-	-	-	-	-
40		Pokharia Primary School	36	-	57	205.20	-	205.20	36	-	127	24,780.24	-	24,780.24	
41		Tolakchuin Nuagaon Upper Primary School	-	11	127	-	209.55	209.55	-	-	-	-	-	-	-
42		Nedhua Primary School	61	-	200	1,220.00	-	1,220.00	61	-	70	23,143.40	-	23,143.40	
43	Rayagada	Gouda Lelibadi Ashram School	-	-	-	-	-	-	87	24	30	14,146.20	5,832.00	19,978.20	
			-	-	-	-	-	-	87	24	41	19,333.14	7,970.40	27,303.54	
			-	-	-	-	-	-	87	24	70	33,007.80	13,608.00	46,615.80	
			96	19	37	355.20	105.45	460.65	-	-	-	-	-	-	-

Performance Audit Report on Implementation of POSHAN including ICDS and MDM for the year ended 31 March 2023

Sl. No.	Name of the District	Name of the school	For dry ration						For Cooking cost						
			School enrolments		No. of days FSA not given	Rice required for distribution (in Kg)			School enrolments		No. of days CC not given	Required amount for disbursement (in ₹)			
			PS	UPS		PS	UPS	Total rice	PS	UPS		PS	UPS	Total Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			96	19	73	700.80	208.05	908.85	-	-	-	-	-	-	
44		Government (SSD) High School, Bharsing, Rayagada	222	254	104	2,308.80	3,962.40	6,271.20	-	-	-	-	-	-	
45		Government High School Gunupur, Rayagada	-	8	57	-	68.40	68.40	-	8	57	-	3,693.60	3,693.60	
			-	8	43	-	51.60	51.60	-	8	43	-	2,786.40	2,786.40	
			-	8	41	-	49.20	49.20	-	8	41	-	2,656.80	2,656.80	
			-	136	13	-	265.20	265.20	-	-	-	-	-	-	-
			-	136	37	-	754.80	754.80	-	-	-	-	-	-	-
			-	68	73	-	744.60	744.60	-	5	73	-	2,956.50	2,956.50	
			-	68	57	-	581.40	581.40	-	5	57	-	2,308.50	2,308.50	
			-	78	70	-	819.00	819.00	-	5	70	-	2,835.00	2,835.00	
46		Ex-Board Upper Primary School, Rayagada	-	-	-	-	-	-	193	96	90	94,145.40	69,984.00	1,64,129.40	
			193	96	57	1,100.10	820.80	1,920.90	-	-	-	-	-	-	
			-	-	-	-	-	-	-	193	96	41	42,888.46	31,881.60	74,770.06
			-	-	-	-	-	-	-	193	96	70	73,224.20	54,432.00	1,27,656.20
			-	-	-	-	-	-	-	196	119	37	39,305.84	35,664.30	74,970.14
			196	119	73	1,430.80	1,303.05	2,733.85	196	119	73	77,549.36	70,364.70	1,47,914.06	
			-	-	-	-	-	-	196	119	57	60,552.24	54,942.30	1,15,494.54	
			196	119	70	1,372.00	1,249.50	2,621.50	196	119	70	74,362.40	67,473.00	1,41,835.40	
47		Government Girls High School, Rayagada	-	-	-	-	-	-	-	24	49	-	9,525.60	9,525.60	
			-	-	-	-	-	-	-	159	57	-	73,410.30	73,410.30	
			-	159	14	-	333.90	333.90	-	159	70	-	90,153.00	90,153.00	
48		Ashram School, Sibapadar, Muniguda	149	63	57	849.30	538.65	1,387.95	-	-	-	-	-	-	
			188	63	43	808.40	406.35	1,214.75	188	63	43	43,815.28	21,942.90	65,758.18	
			188	63	41	770.80	387.45	1,158.25	188	63	41	41,777.36	20,922.30	62,699.66	
			188	63	70	1,316.00	661.50	1,977.50	188	63	70	71,327.20	35,721.00	1,07,048.20	
			151	107	37	558.70	593.85	1,152.55	151	107	37	30,281.54	32,067.90	62,349.44	
			151	107	73	1,102.30	1,171.65	2,273.95	151	107	73	59,744.66	63,269.10	1,23,013.76	
			151	107	57	860.70	914.85	1,775.55	151	107	57	46,649.94	49,401.90	96,051.84	
			151	107	70	1,057.00	1,123.50	2,180.50	151	107	70	57,289.40	60,669.00	1,17,958.40	
49		Upper Primary School, Doragaon, Muniguda	69	12	90	621.00	162.00	783.00	69	12	90	33,658.20	8,748.00	42,406.20	
			69	12	57	393.30	102.60	495.90	69	12	57	21,316.86	5,540.40	26,857.26	
			69	12	43	296.70	77.40	374.10	69	12	43	16,081.14	4,179.60	20,260.74	
			69	12	41	282.90	73.80	356.70	69	12	41	15,333.18	3,985.20	19,318.38	
			69	12	70	483.00	126.00	609.00	69	12	70	26,178.60	6,804.00	32,982.60	
			50	44	37	185.00	244.20	429.20	50	44	37	10,027.00	13,186.80	23,213.80	
			50	44	24	120.00	158.40	278.40	50	44	24	6,504.00	8,553.60	15,057.60	
50		Government (SSD) High School Ambadala, Muniguda	-	-	-	-	-	-	-	284	41	-	94,316.40	94,316.40	
			-	403	61	-	3,687.45	3,687.45	-	403	61	-	1,99,122.30	1,99,122.30	
			-	-	-	-	-	-	-	403	76	-	2,48,086.80	2,48,086.80	
51		Tikarpada Project Upper Primary School	94	37	70	658.00	388.50	1,046.50	94	37	70	35,663.60	20,979.00	56,642.60	

Sl. No.	Name of the District	Name of the school	For dry ration						For Cooking cost						
			School enrolments		No. of days FSA not given	Rice required for distribution (in Kg)			School enrolments		No. of days CC not given	Required amount for disbursement (in ₹)			
			PS	UPS		PS	UPS	Total rice	PS	UPS		PS	UPS	Total Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
52	Ganjam	Ashram School, Upperkodinga	231	294	70	1,617.00	3,087.00	4,704.00	232	297	211	2,65,319.84	5,07,602.70	7,72,922.54	
53		Primary Sevashram, Siriguda	337	-	57	-	-	1,920.90	-	-	-	-	-	-	
54		Government Upper Primary School, Durgi	-	207	301	-	-	2,278.50	-	207	240	-	4,02,408.00	4,02,408.00	
				-	217	237	-	-	-	-	217	137	-	2,40,804.90	2,40,804.90
55		Government High School (SSD), Attada	120	131	70	840.00	1,375.50	2,215.50	-	-	-	-	-	-	
56		Government High School, Matikana	-	-	-	-	-	-	142	128	111	85,430.04	1,15,084.80	2,00,514.84	
57		ABP Government High School, Naira	50	207	70	350.00	2,173.50	2,523.50	48	194	176	45,788.16	2,76,566.40	3,22,354.56	
58		Ashram School, Belkona	-	-	-	-	-	-	150	146	176	1,43,088.00	2,08,137.60	3,51,225.60	
59		Primary Sevashram Bedadahikhal	207	-	210	4,347.00	0.00	4,347.00	207	-	90	1,00,974.60	0.00	1,00,974.60	
60		Government (SSD) Girls High School, Muniguda	-	-	-	-	-	-	42	195	90	20,487.60	1,42,155.00	1,62,642.60	
61		Government Primary School, Kumudabali	91	-	40	364.00	-	364.00	91	-	11	5,425.42	-	5,425.42	
62		Nodal Upper Primary School, Bada Manjurikrupa	33	44	31	102.30	204.60	306.90	-	-	-	-	-	-	
63		Ashram School, Pitamahal	161	114	57	917.70	974.70	1,892.40	161	114	61	53,229.82	56,327.40	1,09,557.22	
64		Government Ashram School, Kumbhikota	-	-	-	-	-	-	152	107	47	38,720.48	40,734.90	79,455.38	
65		Bhakurguda Ashram School	247	114	75	1,852.50	1,282.50	3,135.00	247	114	149	1,99,472.26	1,37,586.60	3,37,058.86	
66		Government High School, Karlakona	40	74	180	720.00	1,998.00	2,718.00	40	74	76	16,476.80	45,554.40	62,031.20	
67		Sri Ugratara Nodal High School, Komatalpeta	-	119	70	-	1,249.50	1,249.50	-	-	-	-	-	-	
68		Government Upper Primary School, Brahmansahi	85	61	57	484.50	521.55	1,006.05	-	-	-	-	-	-	
69		Government (SSD) Girls High School, Kandha Maligaon	-	-	-	-	-	-	222	180	254	3,05,622.96	3,70,332.00	6,75,954.96	
70		Ashram School, Kutuli	-	-	-	-	-	-	241	111	90	1,17,559.80	80,919.00	1,98,478.80	
71		Government Primary School, Paikasahi	47	-	11	51.70	-	51.70	47	-	111	28,276.14	-	28,276.14	
72	N.D. High School, Purushottampur		-	-	-	-	-	-	399	90	-	2,90,871.00	2,90,871.00		
			-	-	-	-	-	-	399	57	-	1,84,218.30	1,84,218.30		
			-	-	-	-	-	-	399	43	-	1,38,971.70	1,38,971.70		
			-	-	-	-	-	-	399	41	-	1,32,507.90	1,32,507.90		
			-	-	-	-	-	-	399	70	-	2,26,233.00	2,26,233.00		
			-	-	-	-	-	-	428	37	-	1,28,271.60	1,28,271.60		
			-	-	-	-	-	-	428	73	-	2,53,076.40	2,53,076.40		
			-	-	-	-	-	-	428	57	-	1,97,607.60	1,97,607.60		
			-	-	-	-	-	428	70	-	2,42,676.00	2,42,676.00			
73	Government Nodal Upper Primary School, Gopalpur- on -sea	-	-	-	-	-	-	176	216	200	1,90,784.00	3,49,920.00	5,40,704.00		
74	Sri Chandrasekhar High school, Kharia-Mukundapur	-	-	-	-	-	-	135	238	37	27,072.90	71,328.60	98,401.50		
75	Upgraded High School, Nolianuagaon	-	-	-	-	-	-	313	205	200	3,39,292.00	3,32,100.00	6,71,392.00		
76	Project Upper Primary School,	102	112	81	826.20	1,360.80	2,187.00	102	112	127	70,210.68	1,15,214.40	1,85,425.08		

Performance Audit Report on Implementation of POSHAN including ICDS and MDM for the year ended 31 March 2023

Sl. No.	Name of the District	Name of the school	For dry ration						For Cooking cost						
			School enrolments		No. of days FSA not given	Rice required for distribution (in Kg)			School enrolments		No. of days CC not given	Required amount for disbursement (in ₹)			
			PS	UPS		PS	UPS	Total rice	PS	UPS		PS	UPS	Total Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
		Chamakhandi													
77		Government Primary Sevashram School, K. Arjyapalli	111	-	43	477.30	-	477.30	-	-	-	-	-	-	
78		Sundareswar Government High School, Sundarpur	192	-	5	96.00	-	96.00	-	-	-	-	-	-	
			-	356	16	-	854.40	854.40	-	-	-	-	-	-	
79		Primary School, Dhuanchai	-	-	-	-	-	-	26	-	57	8,032.44	-	8,032.44	
			26	-	43	111.80	-	111.80	26	-	43	6,059.56	-	6,059.56	
			26	-	41	106.60	-	106.60	26	-	41	5,777.72	-	5,777.72	
			26	-	70	182.00	-	182.00	26	-	70	9,864.40	-	9,864.40	
			20	-	37	74.00	-	74.00	20	-	37	4,010.80	-	4,010.80	
80		Nodal Upper Primary School, Golabandha	77	85	17	130.90	216.75	347.65	77	102	16	6,677.44	13,219.20	19,896.64	
			-	-	-	-	-	-	64	80	285	98,860.80	1,84,680.00	2,83,540.80	
			-	-	-	-	-	-	77	85	37	15,441.58	25,474.50	40,916.08	
81		Odisha Adarsh Vidyalaya, Jilundipalli	-	-	-	-	-	-	-	243	237	-	4,66,487.10	4,66,487.10	
82		Government Upper Primary School, Goba	-	-	-	-	-	-	131	84	200	1,42,004.00	1,36,080.00	2,78,084.00	
83		Government Upper Primary School, Basipitha	33	75	127	419.10	1,428.75	1,847.85	-	-	-	-	-	-	
84		Kaptipada Government Upper Primary School	-	18	73	-	197.10	197.10	-	-	-	-	-	-	
			-	11	57	-	94.05	94.05	-	-	-	-	-	-	
			-	15	70	-	157.50	157.50	-	-	-	-	-	-	
85		Sanbhundu Ashram School	203	90	70	1,421.00	945.00	2,366.00	-	-	-	-	-	-	
86	Mayurbhanj	Tangia Ashram School	223	243	57	1,271.10	2,077.65	3,348.75	-	-	-	-	-	-	
				255	125	41	1,045.50	768.75	1,814.25	-	-	-	-	-	-
				170	139	37	629.00	771.45	1,400.45	-	-	-	-	-	-
				223	243	73	1,627.90	2,660.85	4,288.75	-	-	-	-	-	-
				223	243	57	1,271.10	2,077.65	3,348.75	-	-	-	-	-	-
				232	246	70	1,624.00	2,583.00	4,207.00	-	-	-	-	-	-
				47	159	57	267.90	1,359.45	1,627.35	-	-	-	-	-	-
				47	145	43	202.10	935.25	1,137.35	-	-	-	-	-	-
87		Brahmangaon Ashram School	49	149	41	200.90	916.35	1,117.25	-	-	-	-	-	-	
			52	151	70	364.00	1,585.50	1,949.50	-	-	-	-	-	-	
			33	120	37	122.10	666.00	788.10	-	-	-	-	-	-	
			46	149	73	335.80	1,631.55	1,967.35	-	-	-	-	-	-	
			50	149	57	285.00	1,273.95	1,558.95	-	-	-	-	-	-	
			51	158	70	357.00	1,659.00	2,016.00	-	-	-	-	-	-	
			76	104	70	532.00	1,092.00	1,624.00	76	104	70	28,834.40	58,968.00	87,802.40	
		Government High School, Ranibandha	76	104	70	532.00	1,092.00	1,624.00	76	104	70	28,834.40	58,968.00	87,802.40	
		Total				74,631.60	1,30,136.14	2,04,767.74				41,51,817.56	85,66,333.20	1,34,45,949.76	

(Source: Compiled data from School records of sample checked districts)

*Out of 6,399 kg rice 2,321.366 kg rice was distributed to students, balance 4,077.634 kg to be distributed.

** ₹7,27,799 was returned by the bank to school account and remain undistributed to students.

Appendix- XVIII
(Refer paragraph 3.2.4.2)

Details of non- payment of Food Security Allowance during Examination period in the schools specified as examination centre

Sl. No.	District name	Year	Period of examination	School days MDM not served and qualified for FSA	MDM not served during examination in Schools	Students enrolled in examination centers (schools) and eligible for FSA		FSA due					
								Primary		Upper Primary		Total	
								Primary	Upper Primary	Rice (in qtls.)	Cooking cost (₹ in lakh)	Rice (In qtls.)	Cooking Cost (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	DEO, Mayurbhanj	2018-19	22.02.2019 to 08.03.2019	7	120	4,260	24,346	29.82	1.43	255.63	12.20	285.45	13.63
		2019-20	19.02.2020 to 02.03.2020	6	118	3,612	23,488	21.67	1.07	211.39	10.37	233.06	11.44
		2022-23	29.04.2022 to 07.05.2022	6	139	4,243	21,717	25.46	1.38	195.45	10.55	220.91	11.93
			23.11.2022 to 30.11.2022	6	139	4,243	21,717	25.46	1.50	195.45	11.49	220.91	12.99
			10.03.2023 to 20.03.2023	6	139	4,243	21,717	25.46	1.50	195.45	11.49	220.91	12.99
Total					20,601	1,12,985	127.87	6.88	1,053.38	56.11	1,181.25	63.00	
2	DEO, Rayagada	2018-19	22.02.2019 to 08.03.2019	7	40	1,444	10,154	10.11	0.49	106.62	5.09	116.73	5.57
		2019-20	19.02.2020 to 02.03.2020	6	40	1,330	9,744	7.98	0.39	87.70	4.30	95.68	4.70
		2022-23	29.04.2022 to 07.05.2022	6	53	2,310	11,667	13.86	0.75	105.00	5.67	118.86	6.42
			23.11.2022 to 30.11.2022	6	53	2,310	11,667	13.86	0.82	105.00	6.17	118.86	6.99
			10.03.2023 to 20.03.2023	6	53	2,310	11,667	13.86	0.82	105.00	6.17	118.86	6.99
Total					9,704	54,899	59.67	3.27	509.32	27.41	568.99	30.68	
3	DEO, Ganjam	2018-19	22.02.2019 to 08.03.2019	7	138	7,239	26,174	50.67	2.43	274.83	13.12	325.50	15.55
		2019-20	19.02.2020 to 02.03.2020	6	138	7,930	26,395	47.58	2.35	237.56	11.66	285.14	14.00
		2022-23	29.04.2022 to 07.05.2022	6	146	10,553	28,001	63.32	3.43	252.01	13.61	315.33	17.04
			23.11.2022 to 30.11.2022	6	146	10,553	28,001	63.32	3.74	252.01	14.82	315.33	18.55
			10.03.2023 to 20.03.2023	6	146	10,553	28,001	63.32	3.74	252.01	14.82	315.33	18.55
Total					46,828	1,36,572	288.21	15.68	1,268.41	68.02	1,556.62	83.70	
4	DEO, Balangir	2018-19	22.02.2019 to 08.03.2019	7	4	-	998	-	-	10.48	0.50	10.48	0.50
		2019-20	19.02.2020 to 02.03.2020	6	4	-	970	-	-	8.73	0.43	8.73	0.43
		2022-23	29.04.2022 to 07.05.2022	6	7	-	1,455	-	-	13.10	0.71	13.10	0.71
			23.11.2022 to 30.11.2022	6	6	-	1,273	-	-	11.46	0.67	11.46	0.67
			10.03.2023 to 20.03.2023	6	7	-	1,356	-	-	12.20	0.72	12.20	0.72
Total						6,052			55.97	3.03	55.97	3.03	
5	DEO, Jharsuguda	2018-19	22.02.2019 to 08.03.2019	7	12	354	2,022	2	0	21	1	24	1
		2019-20	19.02.2020 to 02.03.2020	6	13	332	2,025	2	0	18	1	20	1
		2022-23	29.04.2022 to 07.05.2022	6	15	293	2,016	2	0	18	1	20	1
			10.03.2023 to 20.03.2023	6	14	261	1,856	2	0	17	1	18	1
			Total					1,240	7,919	7.79	0.40	74.30	3.87
6	BEO, Gop (Puri)	2022-23	13.16 & 18 to 21.04.2022	6	1	139	0	0.83	0.05	-	-	0.83	0.05
			26.04.22 to 30.04.2022	5	3	242	663	1.21	0.07	4.97	0.27	6.18	0.33
			02.05 & 04.05 to 07.05.22	5	3	242	663	1.21	0.07	4.97	0.27	6.18	0.33

Sl. No.	District name	Year	Period of examination	School days MDM not served and qualified for FSA	MDM not served during examination in Schools	Students enrolled in examination centers (schools) and eligible for FSA		FSA due					
								Primary		Upper Primary		Total	
								Rice (in qtls.)	Cooking cost (₹ in lakh)	Rice (In qtls.)	Cooking Cost (₹ in lakh)	Rice (in qtls.)	Cooking Cost (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			23.11 to 26.11 & 28.11 to 30.11.22	7	3	242	663	1.69	0.10	6.96	0.41	8.66	0.51
			20.02.23 to 22.02.23	3	1	139	79	0.42	0.02	0.36	0.02	0.77	0.05
			23.02.23 to 25.02.23	3	1	107	139	0.32	0.02	0.63	0.04	0.95	0.06
			10.03 & 11.03, 13.03 to 18.03 & 20.03.23	9	3	242	663	2.18	0.13	8.95	0.53	11.13	0.65
			Total			1,353	2,870	7.86	0.45	26.84	1.53	34.70	1.98
			Grand Total			59,125	2,08,312					3,479.62	186.65

Total PS + UPS = 2,67,437

(Source: Compiled data from five sample checked DEOs, Balangir, Jharsuguda, Mayurbhanj, Rayagada, Ganjam and Puri)

Appendix – XIX
(Refer paragraph 3.2.4.4)

Non-distribution of FSA by the schools to the eligible students on different observation days

Year	Name/Date of observance day	Total number of schools*	Number of hot cooked meal not served to children			Rate of cooking cost per meal (In ₹)		Cooking cost to be paid (₹ in lakh)			Dry ration to be distributed (in quintals) #		
			PS	UPS	Total	PS	UPS	PS	UPS	Total	PS	UPS	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
2018-19	15-08-2018/ Independence day	95	4,180	3,463	7,643	4.58	6.83	0.19	0.24	0.43	4.18	5.19	9.37
	05-09-2018/ Teacher's Day	91	4,116	3,070	7,186	4.58	6.83	0.19	0.21	0.40	4.12	4.61	8.72
	13-09-2018/ Ganesh Puja	90	4,086	3,040	7,126	4.58	6.83	0.19	0.21	0.39	4.09	4.56	8.65
	02-10-2018/ Gandhi Jayanti	90	4,079	3,040	7,119	4.58	6.83	0.19	0.21	0.39	4.08	4.56	8.64
	14-11-2018/ Childrens day	89	4,045	3,040	7,085	4.58	6.83	0.19	0.21	0.39	4.05	4.56	8.61
	23-01-2019/ Netaji Jayanti	90	4,108	3,071	7,179	4.80	7.16	0.20	0.22	0.42	4.11	4.61	8.71
	26-01-2019/ Republic Days	89	4,045	3,040	7,085	4.80	7.16	0.19	0.22	0.41	4.05	4.56	8.61
2019-20	01-04-2019/ Utkal Divas	93	4,113	3,257	7,370	4.80	7.16	0.20	0.23	0.43	4.11	4.89	9.00
	15-08-2019/ Independence day	89	3,909	2,985	6,894	4.93	7.36	0.19	0.22	0.41	3.91	4.48	8.39
	05-09-2019/ Teacher's Day	88	3,939	2,807	6,746	4.93	7.36	0.19	0.21	0.40	3.94	4.21	8.15
	02-10-2019/ Gandhi Jayanti	88	3,909	2,807	6,716	4.93	7.36	0.19	0.21	0.40	3.91	4.21	8.12
	14-11-2019/ Childrens day	87	3,887	2,731	6,618	4.93	7.36	0.19	0.20	0.39	3.89	4.10	7.98
	23-01-2020/ Netaji Jayanti	88	3,973	3,097	7,070	4.93	7.36	0.20	0.23	0.42	3.97	4.65	8.62
2022-23	01-04-2022/ Utkal Divas	408	20,156	13,775	33,931	5.42	8.10	1.09	1.12	2.21	20.16	20.66	40.82
	15-08-2022/ Independence day	81	3,856	2,632	6,488	5.42	8.10	0.21	0.21	0.42	3.86	3.95	7.80
	05-09-2022/ Teacher's Day	80	3,856	2,610	6,466	5.42	8.10	0.21	0.21	0.42	3.86	3.92	7.77
	14-11-2022/ Childrens day	80	3,856	2,610	6,466	5.90	8.82	0.23	0.23	0.46	3.86	3.92	7.77
	23-01-2023/ Netaji Jayanti	80	3,856	2,610	6,466	5.90	8.82	0.23	0.23	0.46	3.86	3.92	7.77
Total			87,969	63,685	1,51,654					9.26			183.50

(Source: Information obtained from selected BEOs)

*Number of schools taken from six BEOs i.e. (i) Kolabira, (ii) Jharsuguda, (iii) Baripada, (iv) Suleipada, (v) Puri Sadar and (vi) Gop.

*For Primary School at the rate 100 gm and for Upper Primary School at the rate of 150 gm of rice for each student

Appendix – XX
(Refer paragraph 3.2.5)

Statement showing inflated MDM consumption as per Daily Consumption Register (DCR) with comparison the Attendance Register (AR)

Sl. No	Districts	Name of the school	Year 2018-19				Year 2019-20				Year 2022-23				Difference of daily consumption register and attendance register of respective PS and UPS in three years	
			Meals consumed as per daily consumption register		Meals consumed as student attendance register		Meals consumed as per daily consumption register		Meals consumed as student attendance register		Meals consumed as per daily consumption register		Meals consumed as student attendance register		PS	UPS
			PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Balangir	Janakpur Project Upper Primary School	5,356	-	5,093	-	4,768	2,540	4,766	2,540	5,496	4,786	5,340	4,701	421	85
2		Manhira Government Nodal High School	-	-	-	-	-	-	-	-	20,032	33,732	18,101	31,105	1,931	2,627
3		Tusurabahal Government Nodal Upper Primary School	10,910	6,477	10,601	6,241	10,744	-	9,866	-	-	-	-	-	1,187	236
4	Jharsuguda	Government Upper Primary School, Kalopatra	9,971	-	9,782	-	7,442	-	7,428	-	-	-	-	-	203	-
5		Government High School, Talpatia	12,090	14,364	11,895	14,082	-	-	-	-	-	20,962	-	20,829	195	415
6		Government Upper Primary School, Katapali	7,255	-	7,190	-	6,386	4,093	6,269	3,988	4,974	-	4,691	-	465	105
7		Government High School, Kulihamal	9,811	-	9,734	-	-	-	-	-	-	-	-	-	77	-
8	Mayurbhanj	Government High School, Kandsore	-	22,974	-	19,439	-	22,587	-	15,139	-	20,012	-	17,480	-	13,515
9		Government High School, Durdura	17,697	55,505	17,479	53,418	16,855	42,132	15,655	39,499	-	-	-	-	1,418	4,720
10		Kaptipada, Government Middle English School	5,018	-	4,948	-	-	-	-	-	6,259	46,854	5,829	42,503	500	4,351
11		Sanbhundhu Ashram School	-	-	-	-	35,372	13,660	35,247	13,398	45,765	24,465	43,428	23,732	2,462	995
12		Government Upgraded High School, Naranpur	14,021	15,091	13,980	14,368	-	14,059	-	13,724	15,201	30,293	14,448	29,647	794	1,704
13		Dumurdiha, Government Upper Primary School	19,979	37,059	19,768	36,658	18,151	33,611	17,542	33,591	15,006	36,218	14,276	33,961	1,550	2,678
14		Jawahar Government High School, Bhimda	-	25,338	-	24,916	-	-	-	-	23,433	22,488	22,530	21,770	903	1,140

Sl. No	Districts	Name of the school	Year 2018-19				Year 2019-20				Year 2022-23				Difference of daily consumption register and attendance register of respective PS and UPS in three years	
			Meals consumed as per daily consumption register		Meals consumed as student attendance register		Meals consumed as per daily consumption register		Meals consumed as student attendance register		Meals consumed as per daily consumption register		Meals consumed as student attendance register		PS	UPS
			PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
15		Government Upper Primary School, Mahulidiha	-	-	-	-	17,409	-	12,197	-	-	-	-	-	5,212	-
16		Government Upper Primary School, Jashipur	-	-	-	-	-	-	-	-	-	36,620	-	36,593	-	27
17		Damodarpur, Government Upper Primary School	10,138	-	8,000	-	9,118	5,954	8,298	4,154	11,659	6,625	11,157	6,475	3,460	1,950
18		Madhapur Government Primary School	8,910	-	8,730	-	7,774	-	7,707	-	11,260	-	10,712	-	795	-
19		Patharnesa Ashram School	34,884	31,464	33,933	29,865	28,866	28,080	28,206	27,308	44,118	30,960	41,724	29,183	4,005	4,148
20		Tulasichoura Government Upper Primary	13,362	13,204	12,928	12,562	16,498	15,528	16,357	15,184	26,162	-	25,717	-	1,020	986
21		Sripadganj Government High School, Baripada	-	23,642	-	20,667	-	19,900	-	18,060	-	16,233	-	14,697	-	6,351
22		Betna Ashram School	52,190	-	52,012	-	46,041	24,555	45,869	23,933	44,244	37,240	40,452	35,661	4,142	2,201
23	Rayagada	Government (SSD) Girls High School, Dongasil	67,993	54,438	65,147	47,313	-	48,725	-	46,120	-	53,435	-	51,376	2,846	11,789
24		Government Upper Primary School, Jamarguda	5,697	6,424	5,573	6,059	-	-	-	-	-	-	-	-	124	365
25		Government Upper Primary School, Jagdalpur	24,381	13,285	23,519	12,956	20,859	12,631	19,800	12,088	31,732	20,732	31,298	19,750	2,355	1,854
26		Government Upper Primary School, Litiguda	-	-	-	-	-	-	-	-	14,252	6,051	13,409	5,573	843	478
27		Muniguda Nodal High School	-	15,989	-	15,860	-	-	-	-	12,565	15,578	11,761	14,411	804	1,296
28		Government Ashram School, Kumbhikota	-	-	-	-	-	-	-	-	31,804	20,766	27,433	19,891	4,371	875
29		Bhakurguda Ashram School	-	21,760	-	17,808	56,768	17,414	54,622	16,518	39,875	33,333	38,161	32,982	3,860	5,199
30		Government Ashram School, Kutuli	-	-	-	-	47,926	20,473	46,277	19,870	45,474	28,266	41,302	26,692	5,821	2,177
31		Government Upgraded Government High School, Saradhapur	-	-	-	-	-	-	-	-	29,610	20,906	26,622	19,207	2,988	1,699

Performance Audit Report on Implementation of POSHAN including ICDS and MDM for the year ended 31 March 2023

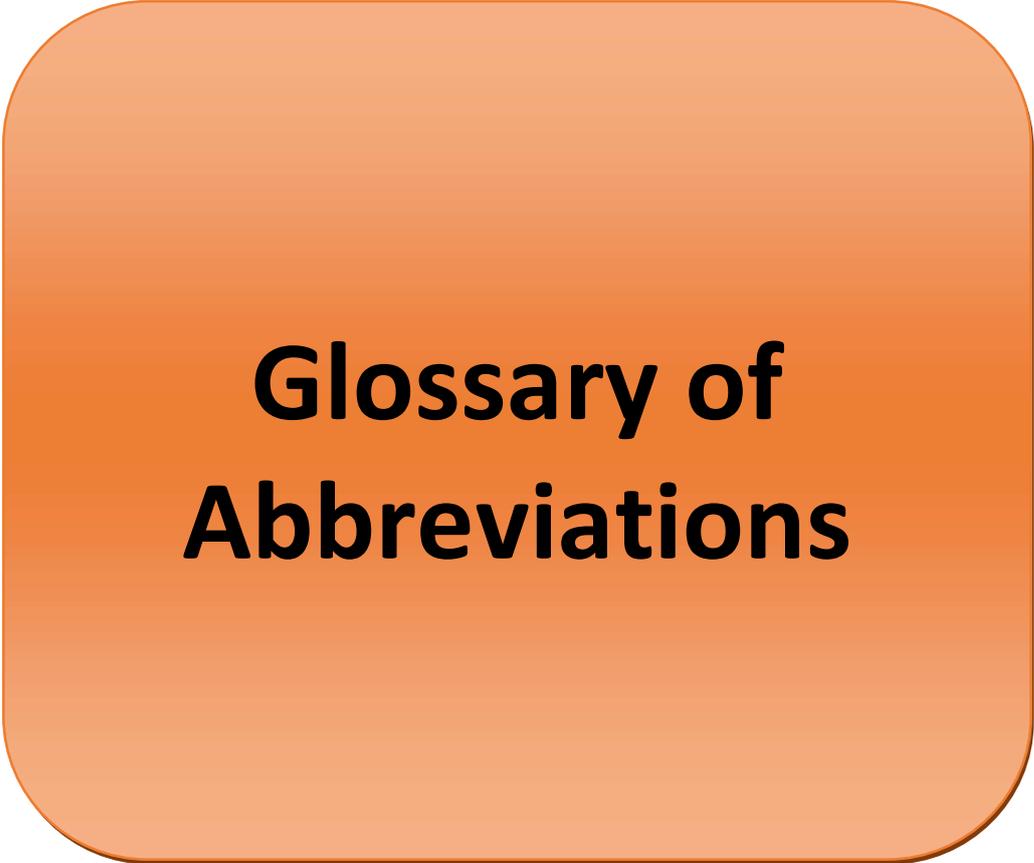
Sl. No	Districts	Name of the school	Year 2018-19				Year 2019-20				Year 2022-23				Difference of daily consumption register and attendance register of respective PS and UPS in three years	
			Meals consumed as per daily consumption register		Meals consumed as student attendance register		Meals consumed as per daily consumption register		Meals consumed as student attendance register		Meals consumed as per daily consumption register		Meals consumed as student attendance register		PS	UPS
			PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
32		Government Upgraded High School, Singiput	9,605	5,519	8,921	4,644	9,421	6,482	8,749	5,731	7,224	10,609	6,607	9,924	1,973	2,311
33		Government Upper Primary School, Durukilima	-	20,328	-	19,758	-	-	-	-	-	17,648	-	17,611	-	607
34		Government Upper Primary School, Gobardhan	-	-	-	-	13,109	9,054	12,478	8,616	17,978	13,272	16,929	12,459	1,680	1,251
35		Beruguda Project Upper Primary School	8,814	7,592	8,791	7,567	-	6,191	-	6,093	11,735	13,647	11,326	13,531	432	239
36		Government (SSD) Girls High School, Dambosara	17,349	51,104	10,533	43,568	-	49,731	-	48,005	7,034	-	6,957	-	6,893	9,262
37		Government Nodal High School, Chandrapur	-	32,622	-	29,144	40,066	31,011	39,545	29,992	39,897	25,423	35,457	23,964	4,961	5,956
38		Ashram School, Kenduguda	-	-	-	-	45,225	-	42,768	-	28,189	16,659	25,720	14,993	4,926	1,666
39	Ganjam	Government Upper Primary School, Sikarpai	-	33,824	-	33,216	-	35,069	-	34,155	-	61,210	-	38,295	-	24,437
40		Government Upper Primary School, Kalipali	-	20,451	-	20,017	10,819	18,751	10,442	18,385	18,010	21,839	16,810	19,912	1,577	2,727
41		Government Upper Primary School, Rukunigam	15,230	17,186	14,569	14,239	-	16,139	-	13,987	33,870	-	32,840	-	1,691	5,099
42		Government High School, Mahanadapur	23,951	17,000	19,007	13,200	22,329	14,126	18,203	12,099	32,605	19,755	38,290	16,557	3,385	9,025
			4,04,612	5,62,640	3,82,133	5,17,565	4,91,946	5,12,496	4,68,291	4,82,177	6,75,463	7,66,617	6,39,327	7,05,465	82,270	1,36,546
		No. of meals excess claimed			22,479	45,075			23,655	30,319			36,136	61,152	82,270	1,36,546
		Cooking cost per meal at the rate of (in ₹)			4.58	6.83			4.80	7.16			5.42	8.10		
		Cooking cost (in ₹)			1,02,954	3,07,862			1,13,544	2,17,084			1,95,857	4,95,331	4,12,355	10,20,277
		Dry ration (in Kg.)			2,247.90	6,761.25			2,365.50	4,547.85			3,613.60	9,172.80	8,227.00	20,481.90
			Total excess cooking cost paid for PS and UPS (in ₹)													14,32,632
			Total excess rice shown as consumed for PS and UPS (in Kg.)													28,708.90
			Total minimum amount of excess rice taking into account the economic value for the year 2018-19 at ₹3,175.37 per quintal for 287.09 quintals													9,11,616.97

(Source: Information collected from schools of test checked District)

Appendix – XXI
(Refer paragraph 3.6.1)
Details of constitution of Standing and Monitoring Committee, shortfall in convening meeting and inspection conducted

Sl. No.	Name of the IAs	Whether SMC was constituted	Meetings required to be convened during 2018-19 to 2022-23	Meetings convened during 2018-19 to 2022-23	Shortfall in meetings	Inspection target	Inspection conducted
A	B	C	D	E	F	G	H
1	SNO(MDM), Odisha	yes	20	4	16	0	0
2	DEO, Balangir	No	20	0	20	300	90
3	BEO, Balangir	No	20	0	20	1,500	0
4	BEO, Belpada	No	20	0	20	1,200	0
5	DEO, Jharsuguda	Yes	20	0	20	300	0
6	BEO, Jharsuguda	No	20	0	20	1,800	440
7	BEO, Kolabira	yes	20	0	20	1,050	253
8	DEO, Mayurbhanj	No	20	0	20	300	0
9	BEO, Baripada	No	20	0	20	1,500	0
10	BEO, Suliapada	No	20	0	20	1,800	0
11	DEO, Rayagada	No	20	0	20	300	0
12	BEO, Rayagada	No	20	0	20	1,800	225
13	BEO, Muniguda	No	20	0	20	1,500	0
14	DEO, Ganjam	yes	20	1	19	300	0
15	BEO, Chhatrapur	No	20	0	20	1,800	0
16	BEO, Bhanjanagar	No	20	0	20	1,800	0
17	DEO, Puri	yes	20	0	20	600	0
18	BEO, Puri	yes	20	0	20	200	200
19	BEO, Gop	yes	20	0	20	954	624
	Total		380	5	375	19,004	1,832

(Source: Information collected from the Department)



Glossary of Abbreviations

Glossary of Abbreviations

Sl. No.	Abbreviations	Description
1	ABEO	Assistant Block Education Officer
2	AIE	Alternative and Innovative Education
3	ALMSC	Anganwadi Level Monitoring and Support Committee
4	ANM	Auxiliary Nurse and Midwife
5	APIP	Annual Programme Implementation Plan
6	ASHA	Accredited Social Health Activist
7	AWCs	Anganwadi Centres
8	AWH	Anganwadi Helpers
9	AWP&B	Annual Work Plan & Budget
10	AWW	Anganwadi Workers
11	BDO	Block Development Officer
12	BEO	Block Education Officer
13	BLMC	Block level Monitoring Committee
14	CB	Closing Balance
15	CCH	Cook-Cum-Helper
16	CCTV	Closed Circuit Television
17	CDPO	Child Development Project Officer
18	CKA	Centralised Kitchen Agency
19	CRCC	Cluster Resource Coordination Centre
20	CS	Central Share
21	CSR	Corporate Social Responsibility
22	CSS	Centrally Sponsored Schemes
23	DCR	Daily Consumption Registers
24	DEO	District Education Officer
25	DH&FW	Director of Health and Family Welfare
26	DLMRC	District Level Monitoring and Review Committee
27	DMF	District Mineral Foundation
28	DNC	District Nutrition Committee
29	DoE	Department of Expenditure
30	DPHO	District Public Health Officer
31	DSWO	District Social Welfare Officer
32	EMD	Earnest Money Deposit
33	EPC	Empowered Programme Committee
34	FCI	Food Corporation of India
35	FD	Fixed Deposit
36	FIR	First Information Report

Sl. No.	Abbreviations	Description
37	FPS	Fair Price Shop
38	FSA	Food Security Allowance
39	FSO	Food Safety Officer
40	FSS Act	Food Safety and Standards Act
41	FSSAI	Food Safety and Standards Authority of India
42	FY	Financial Year
43	GMD	Growth Monitoring Devices
44	GoI	Government of India
45	GoO	Government of Odisha
46	GPS	Global Positioning System
47	GST	Goods and Service Tax
48	HCM	Hot Cooked Meals
49	HM	Headmaster
50	IAs	Implementing Agencies
51	ICDS	Integrated Child Development Services
52	IFA	Iron and Folic-Acid
53	IR	Inspection Reports
54	IT	Income Tax
55	JC	Jaanch Committee
56	JPI	Joint Physical Inspection
57	MC	Mothers Committee
58	MDM	Mid-Day Meal
59	MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
60	MIS	Management Information Statement
61	MLALADS	Member of Legislative Assembly Local Area Development Scheme
62	MME	Management, Monitoring and Evaluation
63	MoF	Ministry of Finance
64	MoW & CD	Ministry of Women and Child Development
65	MPLADS	Member of Parliament Local Area Development Scheme
66	MPR	Monthly Progress Report
67	MS	Morning Snacks
68	MSDP	Multi-Sectoral Development Programme
69	MT	Metric Tonne
70	MTMC	Multi Tap Multi Cap
71	NeGD	National e-Governance Division
72	NFSA	National Food Security Act
73	NIT	Notice Inviting Tender
74	NP-NSPE	National Programme of Nutritional Support to Primary Education

Sl. No.	Abbreviations	Description
75	NREGA	National Rural Employment Guarantee Act
76	OCAC	Odisha Computer Application Centre
77	OSCSC	Odisha State Civil Supplies Corporation
78	OSSAAT	Odisha Society for Social Audit Accountability and Transparency
79	PAB	Programme Approval Board
80	PBR	Parboiled Rice
81	PDS	Public Distribution System
82	PFMS	Public Finance Management System
83	PM POSHAN	Pradhan Mantri Poshan Shakti Nirman
84	POSHAN	Prime Minister's Overarching Scheme for Holistic Nutrition
85	PS	Primary Schools
86	QPR	Quarterly Progress Reports
87	RIDF	Rural Infrastructure Development Fund
88	S&ME	School and Mass Education
89	SAG	Scheme for Adolescent Girls
90	SD	Security Deposit
91	SFTL	State Food Testing Laboratory
92	SHG	Self-Help Group
93	SMC	Steering cum Monitoring Committees
94	SMC /PTA	School Management Committee/Parent Teacher Association
95	SNA	Single Nodal Account
96	SNO	State Nodal Officer
97	SNP	Supplementary Nutrition Programme
98	SoE	Statement of Expenditure
99	SOP	Standard Operating Procedure
100	SPMU	State Project Management Unit
101	SPREAD	Society for Promoting Rural Education and Development
102	SS	State Share
103	SSA	Sarva Sikshya Abhiyan
104	STCs	Primary Schools and Special Training Centers
105	TA	Transport Agent
106	TDR	Term Deposit Receipt
107	TDS	Tax Deduction at Source
108	THR	Take-Home Ration
109	UC	Utilisation Certificate
110	UIDAI	Unique Identification Authority of India
111	UPS	Upper Primary School

Sl. No.	Abbreviations	Description
112	VEC/SMDC	Village Education Committee/ School Management and Development Committee
113	W&CD	Women and Child Development
114	WHO	World Health Organisation

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