

## **CHAPTER-IV**

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**CHIEF CONTROLLING  
OFFICER BASED AUDIT  
OF WOMEN AND CHILD  
DEVELOPMENT  
DEPARTMENT**

**75 to 103**

## Chapter IV

### Chief Controlling Officer based Audit of Government Department

#### 4.1 Audit of Women and Child Development Department

*The objectives of the Department are to improve the socio-economic status of women particularly rural women and reduce mortality and morbidity of children in the age group up to six years. Activities of the Department include providing nutrition, shelter, training and counselling for the women and children. For this purpose, the Department implements various schemes and ensures compliance to various Acts for the development of women and children in the State.*

*Chief Controlling Officer based Audit of the Department covering the period from 2007-08 to 2011-12 revealed that there were deficiencies in planning, conducting inspections of children's homes, non-provision of vocational training to the inmates of children's homes, supply of food having less calorific value than the prescribed norms, non-testing of food items provided to the beneficiaries etc. Some of the key findings are highlighted below.*

#### **Highlights**

**Children's homes were established without assessing actual requirements and adequate planning. Consequently, three out of 35 districts in the State accounted for 37 per cent of the children's homes. While there were no children's homes for boys and girls in 151 and 309 talukas respectively, 139 talukas did not have children's homes either for boys or girls.**

*(Paragraph 4.1.6.1)*

**The monitoring mechanism in the Department was weak. In eight out of nine districts test-checked, the shortfall in inspection of children's homes by the District Women and Child Development Officers ranged between 18.75 per cent and 97.92 per cent during 2008-12. The shortfall in inspection of anganwadi centres by the Child Development Project Officers ranged between one per cent and 90 per cent during 2007-12.**

*(Paragraphs 4.1.7.2 and 4.1.7.3)*

**There were persistent savings from the budget allocation during 2007-12. Of the total allocation of ₹ 8,444 crore made during 2007-12, there was overall saving amounting to ₹ 1,112.26 crore. Five out of seven Deputy Chief Executive Officers, Zilla Parishads did not remit the unspent grants of ₹ 5.83 crore received under Supplementary Nutrition Programme during 2007-10, as of June 2012.**

*(Paragraphs 4.1.9 and 4.1.9.2)*

**Expenditure incurred by the Department on implementation of individual benefit schemes for empowerment of women, such as, self-employment and vocational training schemes did not serve the intended purpose, in the absence of any follow-up and impact assessment mechanism. There was huge pendency of cases registered under the Domestic Violence Act, 2005.**

**The key post of Protection Officers was vacant for long periods and their responsibilities were entrusted to officials from other departments.**

*(Paragraphs 4.1.10.1, 4.1.10.2 and 4.1.10.3)*

**Under the Supplementary Nutritious Programme, there were gaps between the recommended dietary allowance and actual dietary intake of the beneficiaries in the age group of six months to six years. Nineteen out of 34 Child Development Project Officers did not check the nutritional value of the food supplied to the beneficiaries in anganwadi centres. In four out of nine districts test-checked, there was a delay of three to 70 days in supply of Take Home Ration to anganwadis due to delay in placing of demands.**

*(Paragraph 4.1.12.3)*

**Of the 95,335 anganwadi centres functioning in the State as of March 2012, 51,834 centres (54 per cent) were still functioning from rented and donated premises as well as from open spaces. Joint physical inspection of 54 anganwadi centres by audit revealed a number of inadequacies, such as, poor infrastructure, lack of basic facilities, non-maintenance of muster roll and other basic records, supply of supplementary nutrition to anganwadi workers etc.**

*(Paragraph 4.1.13)*

#### **4.1.1 Introduction**

The Women and Child Development Department, Government of Maharashtra (Department) started functioning from June 1993<sup>1</sup>. The main objectives of the Department are to improve the socio-economic status of women particularly rural women and reduce mortality and morbidity of children in the age group up to six years. The activities of the Department included providing nutrition, shelter, training and counselling for the women and children besides involving Non-Government Organizations (NGOs) in these activities. A Performance Audit on Internal Control Mechanism of the Department appeared in the Audit Report (Civil) for the year 2006-07.

The key functional areas of the Department for development of women *inter alia* included elimination of violence against women, improving the economic status of women, enhancement in community participation in Government activities by involving NGOs. The child development activities of the Department *inter alia* included improvement of the health and nourishment of children in the age group of zero to six years, building proper base for mental, physical and social development of children etc.

In the State, there are 46 children's homes run by the Department covering 1,849<sup>2</sup> children and 1,124 children's homes (including 19 homes for mentally deficient children) run by NGOs covering 69,833<sup>3</sup> children as of March 2012. Further, there are 22 State Homes for Women and 13 Beggars Homes. The implementation of the Integrated Child Development Services (ICDS) is done

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<sup>1</sup> Prior to June 1993, the Department was an integral part of Social Welfare, Cultural Affairs and Sports Department

<sup>2</sup> Observation homes: 336; After care homes: 27; Children's homes: 1,486

<sup>3</sup> Observation homes: 2,951; After care homes: 60; Children's homes: 66,822

by the Department through 95,335 anganwadis centres<sup>4</sup> (AWCs) and 9,894 mini-AWCs for providing benefits of ICDS to 82,42,983 children in the age group up to six years through 553 projects as on March 2012. The Department implements 16 schemes and ensures compliance to eight Acts for the development of women and children in the State. The details are given in **Appendix 4.1.1.**

#### **4.1.2 Organizational set up**

The Principal Secretary to the Government of Maharashtra, Women and Child Development (W&CD) is the Chief Controlling Officer (CCO) and the Head of the Department. The Commissioner, W&CD is the overall in-charge for the implementation of schemes for the welfare of women and children. The Commissioner is assisted by two Joint Commissioners viz., Joint Commissioner (Women and Child Development) and Joint Commissioner (Integrated Child Development Services). The Joint Commissioner (Women and Child Development) is assisted at the district level by District Women and Child Development Officers (DWCDOs). The actual implementation of the schemes relating to development of women and children is carried out by 35 DWCDOs, through 81 institutions<sup>5</sup> run by the State Government. The implementation of the ICDS scheme is done by 553 Child Development Project Officers (CDPOs) as on March 2012. The implementation of ICDS in rural areas is directly monitored by the Commissioner through the Deputy Chief Executive Officer, Zilla Parishad (ZP).

#### **4.1.3 Audit objectives**

The audit objectives were to assess whether:

- adequate policy existed for development of women and children in the State
- central and State Plan schemes were implemented economically, effectively and efficiently;
- provision of fund was adequate and financial management was in adherence to the financial rules, budgetary procedure and the financial reporting system was sound;
- effective monitoring system and the internal controls existed; and
- human resources were adequate and utilised optimally to meet the departmental mandate.

#### **4.1.4 Audit criteria**

Appropriate criteria have been derived from the following documents:

- Rules, notification, guidelines and instructions issued by the State and Central Government from time to time;
- Maharashtra Budget manual;
- Maharashtra Treasury Rules;
- Bombay Financial Rules; and

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<sup>4</sup> AWC is the place where nutrition is provided to children in the age group of 0 to 6 years

<sup>5</sup> Children's homes: 46; State homes for Women: 22; Beggars' homes- 13 (including four Reception homes)

- Maharashtra Contingent Expenditure Rules.

#### **4.1.5 Audit scope and methodology**

The offices of the Principal Secretary and the Commissioner were selected for audit. Nine<sup>6</sup> districts from the four regions of the State viz., Konkan, Marathwada, Vidarbha and Western Maharashtra were selected on the basis of simple random sampling without replacement. Out of 166 CDPOs in the nine selected districts, 34 CDPOs (20 per cent) who were also discharging the functions of Drawing and Disbursing officers (DDOs) were selected on the basis of simple random sampling without replacement. Records of DWCDOS (also DDOs) and Deputy Chief Executive Officer of the ZP in the nine<sup>7</sup> selected districts were also test-checked during audit. Further, out of 32 Superintendents of children's homes, women's homes and beggars' homes (also DDOs) in the nine selected districts, 12 institutions were selected for audit. In addition, joint physical verifications were also conducted in 54 AWCs along with the representatives of the Department. Implementation of six out of 16 schemes and three out of eight Acts for development of women and children in the State were also test-checked during audit (**Appendix 4.1.1**). The details of units test-checked in audit are indicated in **Appendix 4.1.2**.

The CCO based audit of the Department was conducted during February 2012 to June 2012 and records for the period from 2007-08 to 2011-12 were test-checked. Audit objectives, audit criteria and scope of audit were discussed with the Principal Secretary, Women and Child Development Department in an entry conference held on 11 April 2012. Further, audit findings were discussed with Principal Secretary during an exit conference held on 18 October 2012 in which all the recommendations were accepted.

### **Audit findings**

#### **Institutional weaknesses**

A defined mandate covering the areas of activities with objectives and goals supported by policy framework and planning based on reliable inputs, internal control and monitoring mechanism are essential requirements for successful functioning of a Department. The institutional arrangements of the Department and weakness noticed in audit are discussed in succeeding paragraphs.

#### **4.1.6 Planning**

##### **4.1.6.1 Non-preparation of plan for establishment of children's homes**

As of April 2007, there were 46<sup>8</sup> children's homes being run by the Department and 538<sup>9</sup> children's homes being run by NGOs in the State. It was

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<sup>6</sup> Ahmednagar, Amaravati, Beed, Mumbai City, Mumbai Sub-urban, Nagpur, Osmanabad, Pune and Yavatmal

<sup>7</sup> Mumbai City and Mumbai Suburban districts did not have the post of Deputy Chief Executive Officer, Zilla Parishad

<sup>8</sup> Observation homes: 12; After care home: 01; Government Balgriha: 33

<sup>9</sup> Observation homes: 45; After care homes: 02; Balgriha: 155; Bal Sadan: 191; Balakashram: 127; Orphanage home: 18

noticed in audit that there was no mechanism for assessing the number of children in need of care and protection so as to prepare time bound plan for establishing children's homes. The Minister, Women and Child Development in a meeting held (February 2008) decided that new proposals for opening children's homes (except for mentally deficient children, HIV affected children *etc.*) should not be accepted till the Master Plan stipulating the parameters for opening/sanction of new children's home was finalised. However, the Master Plan was not prepared even as of August 2012. Despite non-preparation of Master plan, the Department decided (May 2008) to sanction the proposals submitted by the NGOs for children's homes and accordingly approved (November and December 2008) opening of 527 new children's homes<sup>10</sup>. As on March 2012, there were 46 children's homes being run by the Department and 1,124<sup>11</sup> children's homes being run by NGOs in the State.

Establishment of children's homes without assessing the requirement and preparation of Master plan resulted in skewed establishment of children's home in the State. This was evident from the fact that three districts *viz.*, Beed, Nanded and Latur out of 35 districts accounted for 37 *per cent* of the children's homes in the State. There were no children's homes for boys and girls in 151 talukas (35 districts) and 309 talukas (11 districts) respectively. Moreover, in 139 talukas (35 districts) there were no children's homes either for boys or girls.

The Commissioner, W & CD stated (October 2012) that as directed by the Chief Minister, sanction of new children's homes would be done in the order of districts having the least number of children's homes. In the exit conference, the Principal Secretary stated (October 2012) that census of number of children in need and protection though not done would now be carried out through anganwadi workers as well as professional help, if required. The Principal Secretary, however, added that such an exercise in the urban areas would be difficult to conduct.

#### **4.1.7 Monitoring**

Audit has been reporting to the CCO regarding the shortfalls in inspection of children's home and AWCs by the departmental officials through the inspection reports and audit reports from time to time. However, despite the earlier observations, the deficiencies continued to persist as observed during the CCO based audit of the Department. It was also noticed that even in cases where inspections were carried out, compliance was not adequate as discussed.

##### **4.1.7.1 Non-functioning of district level rehabilitation committee**

The Department established (June 2000) a district level rehabilitation committee (DLRC) headed by the respective district Collectors. The DLRC was responsible for providing guidance to inmates leaving children's homes (boys: above 18 years and girls: above 21 years) regarding vocational training, assistance to start small business, information regarding various schemes implemented by the Government from time to time, extending support in

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<sup>10</sup> Balkashram: 388; Balsadan: 139

<sup>11</sup> As of April 2007: 538 + Sanctioned (November 2007 and November and December 2008): 673 – closed or not commenced: 87 = Balance (March 2012): 1124

getting financial assistance/loan from financial institutions *etc.* for their rehabilitation. The DLRC was to hold one meeting every quarter *i.e.*, 20 meetings were to be held during 2007-12. The DLRC was also responsible for submission of follow-up reports to the Commissioner regarding the status of rehabilitated children.

However, audit noticed that in seven<sup>12</sup> districts the DLRC held only two to 11 meetings during 2007-12. No meeting was held in Beed District as there were no beneficiaries in the age group of 18 years during 2009-12<sup>13</sup>, whereas in Amravati District, 20 meetings were held. The shortfall in holding the prescribed number of meetings indicated weakness in the institutional arrangement made for rehabilitation of children in the children's home.

The Commissioner stated that instructions have been issued in July 2010 and August 2012 to hold prescribed meetings of the DLRC. Further, show cause notices have also been issued to the DWCDOs who failed to conduct the meetings regularly.

#### **4.1.7.2 Non-constitution of district inspection committee**

As per Section 62 of the Juvenile Justice (Care and Protection of Children) Act, 2000 (JJ Act) of GoI, the State Government is required to constitute a State Advisory Board consisting of eminent social workers, representatives of voluntary organizations in field of child welfare, medical professional, concerned departments of the State Government *etc.* The State Advisory Board was responsible for advising the Government on establishment and maintenance of children's home, mobilization of resources, provision of facilities for education, training, and rehabilitation of children in need of care and protection and juvenile in conflict with law *etc.* Further, the district inspection committee constituted under Section 35 of the Act shall also function as the district advisory boards. As per Rule 11 of Maharashtra Juvenile Justice (Care and Protection of Children) Rules, 2002 the advisory boards shall inspect the various institutions and recommendations made shall be acted upon by the State Government.

Audit observed that the Department did not constitute (July 2012) the district inspection committees/advisory board in any of the nine test-checked districts.

The Commissioner stated that a proposal for formation of district inspection committees was forwarded to the Government in June and December 2011 and action was being taken at the Government level.

Non-constitution of the district inspection committees/advisory board, a vital institutional arrangement for inspecting the children's home as required under the Act, undermined proper monitoring of the children's home.

The impact of non-constitution of the district inspection committees/advisory board and the shortfall in inspection of children's home by the departmental officials are discussed below.

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<sup>12</sup> District wise number of meetings held: Ahmednagar: 6 , Mumbai City: 3; Mumbai Sub-urban: 3; Nagpur: 8; Osmanabad: 5; Pune: 2; and Yavatmal: 11

<sup>13</sup> Records prior to 2009 was not available



***Shortfall in inspection of children's homes***

The Commissioner prescribed (July 2004) surprise inspections<sup>14</sup> and detailed inspections<sup>15</sup> to be conducted by DWCDs in respect of children's homes being run by the Department and NGOs.

Scrutiny in audit revealed that there was significant shortfall in inspection (detailed and surprise) of children's homes during 2008-12<sup>16</sup> in eight out of nine districts test checked in audit (**Appendix 4.1.3**). The shortfall in detailed inspections ranged between 18.75 per cent (Mumbai suburban) and 97.92 per cent (Yavatmal), while the shortfall in surprise inspection ranged between 4.17 per cent (Osmanabad) and 100 per cent (Mumbai Sub-urban) during 2008-12.

Based on an adverse newspaper report on the functioning of the children's homes, the High Court admitted (August 2010) a *suo motu* petition. Accordingly, the State Government appointed a State Co-ordination Committee and six Divisional Committees in November and December 2010 respectively for assessing and reviewing the quality of care and management in children's homes run by NGOs and the Department in the State. The Divisional Committees were responsible for conducting surprise visits and offer suggestions to the State Committee for improvement in the functioning of children's homes. The Divisional Committees visited (February and March 2011) six children's homes<sup>17</sup> for mentally deficient children run by NGOs and observed that there were no education facilities for the inmates, sanitation facilities were unhygienic, no rehabilitation and reintegration plan was chalked out for the inmates leaving the children's homes, staffing pattern prescribed by the Department were not followed etc. Therefore, the Commissioner de-recognised (July 2011) all the six children's homes. The Committee also pointed out lack of monitoring of the children's home by the departmental officials.

Audit also observed that 16 out of 30 mentally deficient children residing in children's home located in Shirur, District Pune on its closure, based on the observations made by the Divisional Committee, were transferred to Government Senior Boys Children Home Yerwada, Pune, while the remaining 14 children were transferred to Observation Home, Shivajinagar, Pune meant for rehabilitating juveniles in conflict with law. Further, 100 mentally deficient children in two children's homes in Beed District were handed over to their parents on its closure (September 2011).

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<sup>14</sup> To check the quality of delivery of service like number of beneficiaries, attendance, clothing, bedding, food, recreation, education etc.

<sup>15</sup> Administrative inspections to check staff position, maintenance of registers, expenditure etc.

<sup>16</sup> Data for 2007-08 was not furnished by the Department

<sup>17</sup> (i) Sankalp Sevadham Sanchalit Mentally Retarded Residential Home, Donje, District Pune (ii) Anand Mahila & Balkalyan Shikshan & Punarvasan Sanstha MDC home Nhavra Phata Shirur, District Pune (iii) Shiram Development & Rehabilitation Centre for Mental Retardation, Daund, (iv) Ashwaling Seva Bhavi Sanstha Matimand Balgruha Palwan Road, Beed, (v) Shri Gajanan Sevabhavi Sanstha Sanchalit Suryabhanrao Dhande MDC Home, Sidod, Beed (vi) Tulja Bhavani Apang Matimand Boys Home, Ekurgawadi Taluka Umerga, District Osmanabad



The mentally deficient children required special attention and have special needs. Thus, placing these children in observation/juvenile homes was not appropriate, as these homes were not geared-up to meet their special needs/requirements. The Department also failed to make alternative rehabilitation arrangements for these children in children's homes, suitably equipped with medical facilities.

The Commissioner stated that due to vacancies in the posts of District Inspection Officers and Inspection Officers, the targets could not be achieved.

#### **4.1.7.3 Shortfall in inspection by field staff under ICDS**

As per the guidelines issued (June and November 1976) by the Ministry of Social Welfare, Government of India, each CDPO was to undertake at least 18 days of field visits per month to AWCs for scrutiny of records, quality of food, attendance of children *etc.* However, there were shortfalls in conducting the prescribed number of field visits during 2007-12 ranging from one to 90 *per cent* in 31 out of 34 test-checked CDPOs (**Appendix 4.1.4**). The CDPOs attributed (April-June 2012) the shortfall in field visits to non-availability of vehicles, holding additional charges *etc.*

In August 1984, the Central Government prescribed that the Supervisors of ICDS should visit all the AWCs under their respective jurisdiction once in a month. The Department further prescribed (January 2010) that the Supervisors of ICDS should inspect all the AWCs under their jurisdiction once in a quarter. Scrutiny in audit revealed that shortfall in inspection by Supervisors during 2007-12 ranged between 0.42 *per cent* and 100 *per cent*. Thus, the monitoring of AWCs was poor due to shortfall in inspection by the field staff. The deficiencies noticed in functioning of AWCs during physical verification conducted by audit along with the officials of the Department indicated the adverse impact of deficient inspection, as discussed in Paragraph 4.1.13.2.

The CDPOs concerned replied (April-June 2012) that the shortfalls in inspections were due to entrustment of additional duties such as election duty, implementation of other Government schemes *etc.* to the Supervisors.

The Central Government prescribed (October 2010) revised norms for monitoring and supervision of ICDS projects and AWCs at various levels from Supervisors of ICDS to Secretary of the Department. The revised norms *inter alia* provided that CDPOs should visit at least 20 AWCs per month and ensure coverage of all the AWCs in a year while the supervisors should cover all the AWCs every two months. The Department, however, issued a resolution for the implementation of the revised norms only in September 2012 *i.e.*, after nearly two years.

The Commissioner stated that due to vacancies in the post of Supervisors and CDPOs, the targets could not be achieved. It was further stated that the Government has constituted (September 2012) a Monitoring and Reviewing Committee at various levels, which would enable effective monitoring of the projects.

#### **4.1.7.4 Non-formation of vigilance squad**

As per the GoM Resolution (September 2002), vigilance squads were to be formed at the State-level headed by the Joint Secretary, ICDS. Mention was

also made in Paragraph 5.1.10.4 of the Audit Report (Civil), 2006-07 regarding non-formation of vigilance squad to conduct surprise visits of ICDS projects and AWCs and inspect the delivery of services to the beneficiaries *i.e.*, supplementary nutrition and health checkups and working of ICDS functionaries.

However, it was observed that the vigilance squad headed by Joint Secretary, ICDS, W&CD was formed in the State only in August 2011 stipulating six visits to AWCs every year and report the findings to the Principal Secretary of the Department. Accordingly, the vigilance squad conducted four visits during August 2011 to March 2012 and issued instructions to the respective AWCs to rectify the deficiencies<sup>18</sup> noticed during the visit. Visit reports were also submitted to the Principal Secretary.

The Commissioner stated that the functions of vigilance squad were being carried out by CDPOs and by Deputy CEOs in the intervening period.

#### **4.1.7.5 Non-submission of returns to the CCO**

There is an online system of submission of monthly progress reports on implementation of various components<sup>19</sup> of ICDS to CCO by AWCs through CDPOs. However, the system did not provide for submission of any reports to the CCO on major deficiencies like non-provision of food having required calories to children in AWCs, inspection of children's homes, observations homes, women's homes, quality of food items served to the beneficiaries *etc.* A complete reporting system would have empowered the CCO to assess the programme impact and take suitable decisions.

During exit conference, the Principal Secretary accepted the audit observation and stated that a computerized monitoring and evaluation system is being developed so that reports are assimilated at the CDPOs, Commissioner and Secretary-level.

#### **4.1.8 Internal controls**

An effective Internal control system gives reasonable assurance on overall management process and shows the extent of monitoring of operations carried out by organization. Review of internal control system established in the Department disclosed weaknesses in maintenance of financial records and internal audit as discussed below:

##### **4.1.8.1 Maintenance of cash book**

As per Rule 98 (2) (iv) of Maharashtra Treasury Rules, 1968, at the end of every month the head of office should verify the closing cash balance in cash book with dated signature and outlining the balance in words and figures. However, it was noticed that 17 out of 34 test-checked CDPOs did not prepare any abstract showing the bill number, date of drawal of the amount during the last five years to ascertain the cash balances lying undisbursed for long period.

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<sup>18</sup> (i) Breakfast was not provided up to 11.30 a.m.; (ii) Acknowledgement of the beneficiaries was not taken while handing over 'Take Home Ration' packets

<sup>19</sup> Population details of male, female, children, pregnant women, nursing mothers, adolescent girls, birth & death reports, children and women death analysis, details of institutional and home delivery

The Commissioner stated that detailed instructions have been issued to the concerned DDOs for proper maintenance of cash books. The fact that deficiencies noticed in maintenance of cash books during annual audit of field offices (2007-12) were being brought to the notice of the CCO from time to time, persistence of irregularities in maintenance of cash book indicated poor internal controls in the Department.

#### **4.1.8.2 Non-reconciliation of cash books with bank accounts**

The CDPOs, the Deputy CEOs and the DWCDOs were discharging the duties of DDOs. Funds received by the DDOs on account of diet, honorarium, implementation of various schemes and disbursement of salaries to staff were drawn from Treasury through Electronic Clearance System (ECS) and directly credited to the bank account of the DDO concerned.

Scrutiny of cash books in 11<sup>20</sup> CDPOs, two DWCDOs (Mumbai Suburban and Yavatmal) and two Deputy CEOs (Beed and Osmanabad) revealed that the difference between the bank balances and cash book balances amounting to ₹ 17.41 crore (**Appendix 4.1.5**) were not reconciled (March-April 2012).

The Commissioner stated that proposal for sanction of the posts of Accounts Officers and Assistant Accounts Officers had been sent to Government and on sanction of the posts, reconciliation would be done.

#### **4.1.8.3 Internal audit**

Scrutiny of records of the office of Commissioner revealed that an Internal Audit Wing was constituted (1993) for Women and Child Development wing consisting of an Assistant Accounts Officer, a Probation Officer and a Head Clerk. Against 156 units planned for audit during 2007-12, the internal audit wing conducted audit of 23 units only. During 2007-12 the internal audit wing issued 361 audit paragraphs to the respective units. However, compliance to 323 paragraphs were not received (April 2012) from the units. Further, even though ICDS functions started in Maharashtra since 1975, an internal audit wing for ICDS wing was constituted only in August 2011, which had not commenced its function till March 2012.

During the exit conference, the Principal Secretary stated that the Department has obtained necessary permission for instituting an internal audit wing in the office of Commissioner.

#### **4.1.8.4 Response to Inspection Reports of the Principal Accountant General (Audit)**

Audit of the Department was being conducted by the Principal Accountant General (Audit)-I, Maharashtra, Mumbai and Accountant General (Audit)-II, Nagpur. As of June 2012, 493 paragraphs in respect of 242 Inspection Reports (IRs) issued by both the audit offices were outstanding with the Department. The age-wise position of pending IRs and paragraphs in respect of IRs issued up 31 December 2011 and outstanding as on 30 June 2012 is shown in **Appendix 4.1.6**.

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<sup>20</sup> Amravati district: Two CDPOs; Mumbai City: One CDPO; Mumbai Suburban: Four CDPOs; Osmanabad district: Two CDPOs; Yavatmal district: Two CDPOs

The above pendency indicated lack of proper response to Audit by the various units and inadequate follow up by the Commissioner and the Department.

The Commissioner stated that a State level audit committee meeting was held in August 2012 for dealing with the outstanding IRs.

**Compliance with the Acts, Rules, Regulations, Orders, Manuals etc.**

**4.1.9 Allocation of funds and budget management**

Budget estimates (BEs) were required to be prepared at the DDO level for submission to the Commissioner on 10 September every year. The Commissioner was to consolidate the BEs for submission to the Government by 01 October every year. Expenditure incurred by the Department was routed through two Major Heads (MH) viz., MH 2235 and MH 2236. Major head 2235<sup>21</sup> was operated for implementing the schemes for development of women and child whereas MH 2236<sup>22</sup> was operated for providing nutrition to the children in the age group up to six years.

A synopsis of budget provisions vis-a-vis expenditure incurred under MH 2235 and MH 2236 is represented in **Table 1**.

**Table 1: Budget provisions vis-à-vis expenditure during 2007-12(₹ in crore)**

Year	Original	Revised	Expenditure	Savings	Percentage of savings
2007-08	876.28	1075.37	965.64	109.73	10.20
2008-09	1064.34	1128.40	971.57	156.83	13.90
2009-10	684.29	1784.53	1364.23	420.30	23.55
2010-11	1949.36	2055.49	1709.43	346.06	16.84
2011-12	2451.68	2400.58	2321.24	79.34	3.31
	<b>7025.95</b>	<b>8444.37</b>	<b>7332.11</b>	<b>1112.26</b>	<b>13.17</b>

Source: Budget estimates, Appropriation Accounts and VLC data

The deficiencies in management of budget and expenditure are discussed below:

- As per the Maharashtra Budget Manual, the spending departments are required to surrender their grants/appropriations or portions thereof to the Finance Department as and when the savings are anticipated. However, during 2008-09 and 2009-10 savings amounting to ₹ 89.97 crore and ₹ 50.14 crore respectively remained unsurrendered.
- During 2009-10, grant of ₹ 456.28 crore (Central share: ₹ 443.28 crore and State share: ₹ 13 crore) payable to ZPs (Section 123 and 261 of ZP & PS Act) was to be used towards establishment expenditure under ICDS. Against the grant, ₹ 48.01 crore was surrendered due to non-opening of 10,932 AWCs till March 2010 against total target fixed for new 15,528 AWCs.
- Provision of ₹ 514.22 crore was made under Non-Plan grant payable to ZPs by the Department for honorarium to Anganwadi workers and

<sup>21</sup> 2235 Social Security and Welfare, 02-Socioal Welfare; 102-Child Welfare, 103-Women Welfare and 104-Welfare of aged infirm and destitute (including fund provided under Tribal Sub Plan)

<sup>22</sup> 2236-Nutrition, 02-Distribution of nutrition food and beverages, 101- Special Nutrition Programme (including fund provided under Tribal Sub Plan)

towards diet charges for children in AWCs during 2009-10. Out of this, an amount of ₹ 135.91 crore was surrendered in March 2010 due to delay in opening of AWCs and non-application of revised rate<sup>23</sup> for diet charges.

- Under the State share and Central share, a provision of ₹ 50 crore each was made during 2009-10 towards diet charges for rural projects. Out of which an amount of ₹ 19.20 crore and ₹ 29.73 crore respectively was surrendered in March 2010 due to delay in opening of new AWCs in 102 new CDP offices and non-implementation of revised diet charges.

The MH-wise details of fund received and expenditure incurred during 2007-12 is indicated in **Appendix 4.1.7**.

The Commissioner stated that training regarding preparation of budget estimates considering the number of beneficiaries, vacant posts, functional anganwadis *etc.* was imparted through Commissionerate and YASHADA training centre. It was further stated that the posts of Class II and Class III from Maharashtra Finance and Accounts cadre in the DWCDO and Divisional Deputy Commissioner have been sanctioned by the Government and after filling up the said posts, preparation of budget estimates would be accurate.

#### **4.1.9.1 Large pendency in submission of utilization certificates**

As of March 2012, 21,382 utilisation certificates (UCs) aggregating ₹ 1,115.53 crore were pending, which indicated lack of monitoring by the Department in submission of UCs by the grantees (**Appendix 4.1.8**). Non-submission of UCs in time may result in mis-utilisation of the grants.

The Commissioner stated that UCs have been furnished to the offices of the Principal Accountant General (A&E)-I, Mumbai and Accountant General (A&E)-II, Nagpur and clearance certificate was awaited.

The reply is not acceptable as out of 18,704 UCs pending (November 2012), UCs in respect of 14,024 items were not received as ascertained from the office of the Principal Accountant General (A&E)-I, Mumbai.

#### **4.1.9.2 Retention of unspent grants by ZPs**

The Finance Department, GoM issued directives (June 2008) permitting the ZPs to utilize the grants till the end of the next financial year. Any unspent balances were to be remitted into Government account immediately.

Scrutiny of records of five out of seven Deputy CEO, ZP revealed that grant of ₹ 5.83 crore<sup>24</sup> received under 'Supplementary Nutrition Programme' during the period 2007-08 to 2009-10 remained unspent. But the respective Deputy CEOs did not remit the unspent grants into Government account as of June 2012.

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<sup>23</sup> Rate for supplementary nutrition food was revised from ₹ 2 to ₹ 4 per child with effect from August 2009

<sup>24</sup> ZP Amravati ₹ 49.15 lakh for 2007-08; ZP Osmanabad ₹ 10.04 lakh for 2009-10 and 2010-11; ZP Beed ₹ 1.04 crore for 2009-10; ZP Nagpur ₹ 3.97 crore for 2007-08 and 2008-09; ZP Yavatmal ₹ 22.86 lakh for 2007-08 to 2009-10

The Commissioner stated that instructions have been issued to the Divisional Commissioners to assess the utilisation of grant.

#### 4.1.9.3 Non-assessment of grants-in-aid released to ZPs

GoM gives grants-in-aid to ZPs through budget for implementing the Schemes which had been transferred to the ZPs or implemented by the ZPs under agency basis such as individual benefit scheme.

As per Rural Development and Water Conservation Department instructions (May 2000), grants released to ZPs were required to be assessed annually by the Controlling Officer during 10 April to 15 July, to see whether the grants were utilized for intended purposes. The excess and savings of expenditure were to be accordingly adjusted on yearly basis.

Scrutiny revealed that assessment of grants released to ZPs was pending since 1995-96. The details are given in **Table 2**.

**Table 2: Assessment pending as of March 2012**

Sr. No.	Name of Zilla Parishad	Assessment pending since	
		MH 2235 (Social Security and Welfare)	MH 2236 (Nutrition)
1	2 (Jalna, Parbhani)	1999-2000	1995-96
2	1 (Hingoli)	2001-02	1995-96
3	2 (Thane, Washim)	2006-07	1995-96
4	1 (Pune)	2007-08	1995-96
	2 (Kolhapur, Sindhudurg)	2007-08	2009-10
5	7 (Nasik, Nandurbar, Jalgaon, Gadchiroli, Wardha, Nanded, Latur)	2007-08	1995-96
6	9 (Raigad, Ratnagiri, Ahmednagar, Amravati, Nagpur, Bhandara, Chandrapur, Aurangabad, Beed )	2008-09	1995-96
7	1 (Satara)	2009-10	2008-09
8	1 (Buldhana)	2009-10	2009-10
9	4 (Sangli, Akola, Yavatmal, Gondia)	2010-11	1995-96
10	3 (Solapur, Dhule, Osmanabad)	2011-12	1995-96

**Source:** Information furnished by the Commissioner

The Commissioner stated that instructions have been issued (September 2009) to ZPs to furnish the details of unspent grants failing which further release of grant would be withheld.

The reply is not acceptable. Since timely assessment has not been carried out by the Controlling Officer, the Department, at this belated stage, may not be able to know whether grants released earlier had been used for the intended purpose.

### Service Delivery

#### 4.1.10 Implementation of schemes and Acts for empowerment of women

The Department has been implementing individual benefit schemes such as grant-in-aid for self-employment of women, stipend to girls for vocational training, marriage allowance for the marriages of daughters of destitute women, grant-in-aid for group marriages of daughters of farmers, maintenance allowance to devdasis, grant-in-aid to mahila mandals in urban area and through ZP in rural area. The objective of these schemes is to uplift the status of women belonging to economically weaker sections. Further, the



Department has also been implementing Acts such as the Protection of Women from Domestic Violence Act, 2005, Dowry Prohibition Act, 1961 *etc.*

Audit observations on the status of implementation of the test-checked Acts and schemes are discussed in the succeeding paragraphs.

#### **4.1.10.1 Scheme of “Grant-in-aid for self employment of women”**

In October 1985, the GoM introduced the Scheme of Grant-in-aid for self-employment of women. Under the scheme, a onetime financial assistance of ₹ 500 was to be paid to each woman to start a small business. The DWCDs and Deputy CEO were responsible for implementing the scheme in urban and rural areas respectively. The Government provided ₹ 3.36 crore during 2007-12 of which ₹ 2.57 crore was spent. In nine test-checked districts, ₹ 91.57 lakh was distributed among 18,314 beneficiaries during 2007-12.

Audit observed that the amount of financial assistance of ₹500 per beneficiary fixed in October 1985 was not revised. Further, there was no system to ascertain the impact of the scheme. As the quantum of financial assistance was too small to set up individual business, there was little incentive for the Department to establish a monitoring and impact assessment mechanism. The continuation of the scheme without enhancing the financial limit to a credible and workable level, was only waste of public money and defeated the very objective of the scheme.

The Commissioner, while accepting the fact that the amount of assistance was meagre, stated that a proposal has been sent to the GoM for revision of the amount of assistance.

#### **4.1.10.2 Scheme of “Award of stipend to girls for vocational training in various crafts”**

The GoM introduced (October 1985) the Scheme of award of stipend to girls for vocational training in various crafts wherein financial assistance of ₹ 100 per month was payable to girls from households belonging to economically weaker sections to get trained on the courses approved by Industrial Training Institutes (ITIs), nursing, telephone operations *etc.* The DWCDs and Deputy CEO were responsible for implementing the scheme in urban and rural areas respectively.

During 2007-12, the Department incurred an expenditure of ₹ 1.15 crore and ₹ 34.64 lakh in the State and in nine test-checked districts respectively. However, in the absence of any follow up mechanism in the Department, audit could not assess the impact of implementation of the scheme.

The Commissioner stated that since the financial assistance of ₹ 100 was not revised for the last 27 years, the response to the scheme was poor. It was further stated that a proposal has been sent to GoM for revision of the rates.

#### **4.1.10.3 Implementation of the “Protection of Women from Domestic Violence Act, 2005”**

The Protection of Women from Domestic Violence Act, 2005 (DV Act) was introduced in the State in October 2006 for protection of rights of women from physical injury, mental harm, sexual harassment, economic exploitation *etc.* Section 8(1) of the Act envisaged appointment of requisite number of

Protection Officers in each district by notification, to render assistance/support to the victims of domestic violence. The Protection Officer was responsible for preparing a Domestic Incident Report (DIR) and submit it to the Magistrate, who, in turn, was required to dispose off every application/case within 60 days from the date of its first hearing.

Audit scrutiny revealed that Protection Officers, who were to prepare the DIR and assist the Magistrate, were not appointed and responsibility of Protection Officer was entrusted to all urban CDPOs, officers from Revenue and Rural Development Department. Further, it was revealed that under the DV Act 12,484<sup>25</sup> cases were registered in the State during 2007-12 of which 3,258 cases were heard and relief granted to the victims. In seven<sup>26</sup> out of nine test-checked districts 5,849 cases were registered during the period 2008 to 2011 of which 1,503 cases (25.69 per cent) were heard and relief granted, while 4,346 cases (74.31 per cent) were pending for more than 60 days.

The Commissioner stated that recruitment of 111 posts of Protection Officers, Legal Advisors, data entry operators had been approved (February 2012) by the Government and the recruitment was in process. It further stated that a proposal for approaching Law and Judiciary Department to declare at least one or two courts as special courts for prompt disposal of cases filed under DV Act, was also under consideration.

#### **4.1.11 Welfare of aged, infirm and destitute**

Begging is a major social problem. People living in rural areas are migrating to urban areas due to industrialization and urbanization. People who could not get jobs for their livelihood prefer to beg to earn money. In view of this, Bombay Prevention of Begging Act, 1959 was enacted to rehabilitate the beggars by providing food, shelter, vocational training *etc.*, for their better livelihood. As of March 2012, there were nine beggars' homes in the State with intake capacity of 1,560. As of November 2011, there were 638 inmates.

During 2007-12, budget provision of ₹ 43.55 crore was made to implement the Act in the State. Out of an amount of ₹ 42.10 crore expended during 2007-12, the expenses on salary alone was ₹ 26.96 crore, ₹ 10.14 crore was expended on providing diet to inmates, ₹ 2.39 crore for material and supplies and the balance of ₹ 2.61 crore was spent on rent, rates and taxes *etc.* It was evident that of the total expenditure of ₹ 42.10 crore incurred during 2007-12, the expenses on salaries and establishment alone was ₹ 29.57 crore (70 per cent), leaving a meagre ₹ 12.53 crore (30 per cent) for the inmates of beggars' homes.

##### **4.1.11.1 Non-revision of Bombay Prevention of Begging Act, 1959**

As per High court directions in Writ Petition No.1639/1990, a Committee under the chairmanship of Sharadchandra Gokhale was appointed (July 1990) to study the working of the beggars homes in the State. The Committee *inter alia* recommended (December 1990) to:

- convert beggars' homes into welfare homes with the provision of voluntary admission to the helpless seeking shelter;

<sup>25</sup> Excluding Ahmednagar, Beed and Ratnagiri districts as information was not available

<sup>26</sup> Information in respect of Beed and Ahmednagar district were not available

- training and rehabilitation of beggars.

Further, another Committee headed by Justice Dharmadhikari (July 2010) also recommended (August 2011) to make appropriate rehabilitation plan for eligible male/female beggars with the co-ordination of District Industries Centres and Vocational Institutes and enact new Act within six months.

However, there was no progress (April 2012) in the matter despite recommendations made by the two committees to amend the Act and make appropriate rehabilitation plan for the inmates of the beggars homes.

The Commissioner stated that a Committee<sup>27</sup> was constituted in June 2012 for improvement of existing Rules and act upon the recommendations of earlier Committees.

#### **4.1.11.2 Lack of efforts to rehabilitate beggars**

As per Rule 25 of Maharashtra Prevention of Begging Rules<sup>28</sup>, 1964 inmates in the beggars' home may be released before their detention period considering their overall behaviour and possibility of leaving begging habit. In this regard, Probation Officer functioning under the Superintendent of beggars' homes was responsible for keeping a watch on the daily behavior of the inmates, trace out the whereabouts of the relatives of the inmates, their training needs *etc.*

Scrutiny of records of the Superintendent, beggars' home at Ghaypatwadi, District Ahmednagar revealed that on an average, during 2007-12, there were 69 inmates per month against the intake capacity 150. However, none of the inmates were rehabilitated before the completion of detention period.

The Commissioner accepted the fact and stated that 23 new Probation Officers have been appointed with effect from September 2012 which would help early rehabilitation of the inmates.

#### **4.1.11.3 Useful training not imparted to inmates**

Section 13 of the Bombay Prevention of Begging Act, 1959 and Rule 26 of Maharashtra Prevention of Begging Rules, 1964 envisaged teaching of agricultural, industrial and other pursuits to the inmates of beggars' homes. The Commissioner also issued instructions (September 2005 and January 2006) for rehabilitation of inmates brought in beggars' homes by coordinating with District Small Scale Industries Centres, Maharashtra Industrial Development Corporation, NGOs, *etc.*, and chalk out proper training programme and arrange for marketing the products prepared by the inmates.

Of the two test-checked beggars' homes in Ghaipathwadi and Chembur, audit observed that the beggars' home at Ghaipathwadi was having 224.88 hectares of land. Though there was an opportunity to provide agriculture-related training to the inmates, yet no efforts were made to provide such training to the inmates.

The Commissioner, while accepting the facts, stated that the trades in Beggars' homes were out dated. Instructors for imparting training were not

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<sup>27</sup> Having representatives of Tata Institute of Social Sciences, representatives from Court, Probation Officers, Police Officers, Superintendent of Beggars' Homes as members

<sup>28</sup> Formulated by GoM under Bombay Prevention of Begging Act, 1959

available. Offices where instructors were available, could not impart training for want of machinery and equipment. Agricultural training could not be imparted as no Agricultural Assistant was available.

#### **4.1.11.4 Payment of gratuity to the inmates at reduced rates**

Rule 27 of the Maharashtra Prevention of Begging Rules, 1964 provides for payment of gratuity not more than ₹ 500 per month<sup>29</sup> to trained inmates having satisfactory behaviour.

Scrutiny of records of the Superintendent, beggars' home, Ghaipathwadi revealed that the inmates were entrusted with the works like agriculture, cooking, cleaning works *etc.* but paid for at only ₹ 5 per month during 2007-11. Further, payment of gratuity was completely stopped from March 2011. Utilization of the services of inmates without paying gratuity at the prescribed rates resulted in undue exploitation of inmates and violation of the provision of Maharashtra Prevention of Begging Rules, 1964.

In the exit conference, the Principal Secretary agreed to take necessary action to implement the amended provisions.

#### **4.1.11.5 Lack of basic amenities and inadequate security in women's hostel**

Under the Social and Moral Hygiene Programme, 1973 a hostel<sup>30</sup> for mentally deficient women with a capacity of 100 inmates was established at Nagpur by the State Government. Against the capacity of 100 inmates, 58 inmates were living as on May 2012. A Joint physical inspection of the women's hostel conducted (May 2012) by audit along with the representatives of the Department revealed the following deficiencies:

- There was a single room of 2400 sq ft, which was not adequate for accommodating 58 inmates;
- Toilet blocks were unhygienic and did not have doors;
- There was no direct supply of water ;
- Firewood was used (since September 2011) for cooking and boiling of water;
- Fire extinguishers were not functioning;
- Transportation facilities were not available for carrying the patients to hospitals in emergency cases;
- There was no psychiatrist/occupational therapist for providing services to the inmates;
- There was only one sanctioned post of watchman for the entire campus having 3,148 sqm, which was common for the women's home and a Government Children's Home for Girls (Junior and Senior). There was no security cabin at the main entrance. Existing watchman was on duty only during the daytime. Further, the existing watchman was also entrusted with additional duties such as visiting Treasury Office; and
- The compound wall near the main entrance had collapsed in July 2011 and temporary arrangements were made with tin sheets in place of

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<sup>29</sup> Revised from ₹ 5 to ₹ 500 in 1985

<sup>30</sup> Saraswati Mahila Vasatigruh



collapsed portion of the compound wall. Further, the compound wall near the main entrance had two big holes at base level through which an intruder can gain unauthorized entry.



**Condition of the compound wall on the front side**



**Holes noticed at the base of the compound wall on the front side**

The Superintendent of the women's hostel accepted (May and December 2012) the above observations and stated that additional space in the first floor though sanctioned (June 2001) by the Department, construction could not be started as of May 2012. The Superintendent also added that there was only one sanctioned post of watchman and Public Works Department was requested (August 2011) to reconstruct the collapsed compound wall. The inmates were regularly taken to hospital in auto-rickshaw as the hostel did not have its own transportation facility.

The Commissioner stated that the Department accorded (December 2011) administrative approval for renovation and extension of the women's hostel at a cost of ₹ 4.60 crore and work would be started on receipt of funds.

The fact remains that the mentally deficient women inmates continue to suffer in the absence of basic facilities, lack of hygiene and adequate security.

#### 4.1.12 Implementation of Integrated Child Development Services

The ICDS is one of the flagship schemes being implemented by the Department. The objectives of ICDS launched by GoI and GoM in 1975 *inter alia* were to:

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

The above objectives of ICDS were to be achieved through a package of services such as supplementary nutrition, immunization, health check-up, referral services, pre-school non-formal education and nutrition and health education. During the audit period (2007-12), ₹ 7,494.98 crore was provided for implementation of ICDS in the State, of which, ₹ 6,514.38 crore was spent. Expenditure on providing supplementary nutrition was to be shared between the GoI and the GoM on 50:50 basis.

As on March 2012, there were 553 projects with 95,335 AWCs, 10,901 mini AWCs covering children in the age group of 0-6 years.

##### 4.1.12.1 Malnutrition

Up to 2009-10, the status of malnutrition in children in the age group of six months to six years was measured on the basis of four key indicators *viz.*, Grade I: Moderately underweight, Grade II: Severely underweight; Grade III: Malnourished and Grade IV: Severely malnourished. However, from the year 2010-11 these norms were changed on the recommendations of the World Health Organisation (WHO). As per the revised norms, underweight children were indicated in two grades *viz.*, moderately underweight and severely underweight. Status of malnutrition in the State during 2007-12 is detailed in **Table 3**.

**Table 3: Status of malnutrition during the period 2007-12**

Year	Children weighed	Grade III and IV (Malnourished)	Percentage of malnourished children
2007-08	75,24,022	17,352	0.23
2008-09	75,32,165	13,130	0.17
2009-10	83,05,437	11,940	0.14
Revised Norms		Moderately & severely underweight	Percentage of moderately & severely underweight children
2010-11	63,35,849	14,32,396	22.61
2011-12	62,35,814	11,75,190	18.85

Source: 'www.icds.gov.in'

Maharashtra stood at the fifth<sup>31</sup> place (2.33 *per cent*) in terms of severely underweight children in India. The status of malnutrition in the nine test-checked districts is indicated in **Appendix 4.1.9**. There was an improvement

<sup>31</sup> 1<sup>st</sup> Bihar: 25.94 *per cent*; 2<sup>nd</sup> Chandigarh: 7.12 *per cent*; 3<sup>rd</sup> Orissa: 3.75 *per cent*; 4<sup>th</sup> Gujarat: 2.77 *per cent*



in the status of malnutrition in the nine test-checked districts during 2011-12 as compared to 2010-11. However, in two test-checked districts *i.e.*, Amravati (19.52) and Mumbai (26.48) the percentage of malnutrition was higher than the State's overall malnutrition percentage (18.85) during 2011-12.

#### **4.1.12.2 Procurement of health supplements without preservation facilities**

As per the instructions issued by the Dy. Commissioner, ICDS, Pune from time to time, medicines such as liquid protein, multi-vitamin syrups, food supplements *etc.*, were to be supplied to malnourished children (one year to six years), pregnant women and lactating mothers. The health supplements were required to be preserved at temperature below 25°C.

Audit scrutiny revealed that between March 2008 and January 2011, the department incurred an expenditure of ₹ 13.66 crore on procurement and administration of health supplements to 17,24,839 beneficiaries in 35,135 AWCs (total 200 projects). However, in the absence of any facilities (either at CDPOs level or AWCs) to preserve the health supplements at the requisite temperature, it was difficult to quantify the extent to which these supplements were useful in reducing malnourishment among children in the target age group and other beneficiaries such as pregnant women and lactating mothers.

The Commissioner stated that henceforth supplies of health supplements would be made during October-February. During exit conference, the Principal Secretary added that a GR emphasising the supply of syrups *etc.* between October and February is being issued to prevent chances of deterioration, which was high during summer months.

#### **4.1.12.3 Supply of 'Take Home Ration'**

In order to reduce malnutrition, GoI changed (February 2009) the nutrition calorific value to be provided to malnourished children. Each child in the age group of six months to three years was to be provided food supplements containing energy value of 500 kilo calories (K cal) and 12 to 15 grams of protein per day in the form of Take Home Ration (THR). Further, pregnant women and lactating women were also to be provided THR containing energy value of 600 K cal and 18 to 20 grams of protein per day.

As per the norms prescribed (August 2009) by the Department, nutrition containing a minimum of 500 K cal per day was to be provided to normal children and 800 K cal per day to malnourished children in the age group of three to six years. In tribal areas, 600 K cal per day and 950 K cal per day was to be provided to normal and malnourished children respectively in the age group of three to six years.

Nutrition was to be provided at AWCs in the form of breakfast and lunch. The recipe prescribed (October 2005 and revised in August 2009) by the Department was required to be adopted by each District Nutrition Committee (DNC) and to be informed to Self Help Groups<sup>32</sup> (SHGs) and where SHGs were not ready to serve, then food was to be cooked based on the recipe by procuring the raw material from Maharashtra State Co-operative Consumers

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<sup>32</sup> Self Help Groups (or *Bachat Gat*) are groups of local women who supply 'ready to eat food' at AWCs

Federation Limited, a State level Consumer Society. Further, the GoM authorized (August 2009) the DNCs to change the recipe on the basis of geographical area and eating habits in the region.

There were gaps between the recommended dietary allowance and actual dietary intake in terms of calories and protein, deficiencies in testing of food samples as well as non-supply of THR for significant period, as discussed below in the succeeding paragraphs.

**Supply of supplementary nutrition to severely malnourished children in anganwadi centres**

Supplementary nutrition was to be provided to severely malnourished<sup>33</sup> children in the age group of six months to six years. Audit observed that the food supplied to severely malnourished children did not conform to the prescribed calorific norms as detailed in **Table 4**.

**Table 4: Shortfalls in supply of nutritional food to severely malnourished children**

Age group	Details of sanction	K cal provided	Deficiency
Six months to three years (THR)	As per Commissioner's instructions (May 2010), supply of <i>Sattu</i> (THR) at 130 g per day for nine days in each month and additional <i>Sheera</i> of 60 g per day for 25 days was to be provided through AWCs	130 g <i>Sattu</i> : 504.89 Kcal + 60 g of <i>Sheera</i> : 272.48 Kcal = 777.37 Kcal <sup>34</sup> against 800 K cal/day prescribed (August 2009) by the GoM.	22.63 Kcal/day
	As per the recipe modified (November 2011) by the Commissioner	130 g <i>Sattu</i> : 518.39 Kcal + 60 g <i>Sheera</i> : 275.93 Kcal = 794.32 Kcal/day against 800 K cal/day prescribed (August 2009) by the GoM	5.68 Kcal/day
Three to six years (THR and cooked food)	As per the Commissioner's instructions (May 2010), cooked food at AWC and additional <i>Sheera</i> 60 g per day (THR) for 25 days was to be provided through AWCs	Cooked food : 500 Kcal/day + additional <i>Sheera</i> (THR) 272.48 K cal/day = 772.48 Kcal/day against 800 K cal/day prescribed (August 2009) by the GoM	27.52 Kcal/day
	As per the recipe modified (November 2011) by the Commissioner	Cooked food : 500 Kcal/day + additional <i>Sheera</i> (THR) 275.93 K cal/day = 775.93 Kcal/day against 800 K cal/day prescribed (August 2009) by the GoM.	24.07 Kcal/day
	<b>Severely malnourished children in Navsanjivani area</b>		
	As per the Commissioner's instructions (May 2010), 650 Kcal/day and additional <i>Sheera</i> of 60 g containing 272.48 Kcal/day for Navsanjivani area (Dharni and Chikaldhara in Amravati District) was to be provided through AWCs	650 K cal/day + 272.48 K cal/day ( <i>Sheera</i> ) = 922.48 Kcal/day against the prescribed 950 K cal/day	27.52 Kcal

Thus, supply of supplementary nutrition having less calorific value than prescribed norms indicated poor oversight mechanism in the Department.

The Commissioner stated that instructions have been issued to the suppliers to maintain the required calorific value in THR.

**Supply of supplementary nutrition to children in anganwadi centres**

Scrutiny of records of eight<sup>35</sup> out of 34 test-checked CDPOs and two out of seven Deputy CEOs (Amravati and Beed) revealed that the diet chart adopted by the respective DNCs did not conform to the calorie norms prescribed by the

<sup>33</sup> The malnourishment status is measured on the basis of two parameters viz., age and weight

<sup>34</sup> Proportionate caloric value calculated as per GR: 100 gm of *sattu* = 388.38 K cal and 100 gm of *sheera* = 454.13 Kcal

<sup>35</sup> Ashti (Rural); Beed-1(Rural); Beed-2 (Rural); Osmanabad (Rural); Tuljapur (Rural); Daryapur (Rural); Dharni (Rural); Dhamangaon Railway (Rural)

Department in August 2009. There was shortfall of energy calories in the range of 12.02 K cal (Dharni, Amravati District) to 315.20 K cal (Tuljapur Rural, District Osmanabad). The details are indicated in **Appendix 4.1.10**.

***Deficiency of calories and proteins in food items supplied by SHGs/mahila mandals***

In order to provide minimum calories and proteins to the beneficiaries, norms were fixed (August 2009) by the Department. Further, the Commissioner also issued (September 2009) instructions regarding recipe and food to be given to the beneficiaries.

Scrutiny of records of three out of 34 CDPOs (Borivali 2, Dharavi and Red Light Area) revealed that the tests reports (December 2008 - December 2011) of the food provided to the beneficiaries by various SHGs/ mahila mandals contained less calorific value as detailed in **Appendix 4.1.11**. The shortfall in calories ranged from 4.56 *per cent* in Dharavi (March 2010) to 48.27 *per cent* in Dharavi (February 2010) and the shortfall in protein ranged from 0.16 *per cent* in Red Light Area (May 2009) to 87.12 *per cent* in Dharavi (June 2011).

The Commissioner stated that the CDPOs have been directed to take action against the suppliers.

***Deficiencies in testing of food samples***

During the regular inspection of field offices under the Department, on 19 occasions audit pointed out that food items were not duly tested before supplying to the beneficiaries. However, CCO based Audit of the Department revealed that the shortfalls in testing the food samples were still persistent.

As per Para 10 of GR (October 2005), minimum two food samples per supplier per year were to be sent for testing the nutrition values. Scrutiny of records in 19<sup>36</sup> out of 34 test-checked CDPOs revealed that the food samples were never sent for testing during 2007-12. In one CDPO (Khed) information was not available and in respect of another CDPO (Purandar) testing was carried out. In respect of the remaining 13 CDPOs<sup>37</sup>, shortfall in testing the food samples ranged from 1.2 *per cent* to 99 *per cent* during 2007-08 to 2011-12.

As per procurement agreement, the suppliers were required to submit batch-wise test report of THR from Government accredited testing laboratories. The Commissioner further directed (May 2010) all the Deputy CEO (Child Welfare), ZP and the CDPOs (Urban) to get the THR samples tested from the Government accredited laboratories.

Audit observed that the suppliers submitted test reports from Food Hygiene and Health Laboratory (FHHL), Pune which is a Government accredited testing laboratory. However, five Deputy CEOs and two CDPOs (Urban) also got the THR samples tested from the same laboratory (FHHL). Testing of

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<sup>36</sup> Ahmednagar (Rural); Jamkhed; Rahata; Pathardi; Karjat; Kamptee; Nagpur (Rural); Nagpur (Urban); Ashti; Daryapur; Dharni; Dhamangaon; Beed Rural I; Beed Rural II; Wadgaon Maval; Tuljapur; Osmanabad (Rural); Yavatmal Urban; Yavatmal Rural

<sup>37</sup> Uruli Kanchan; Junner; Haveli; Borivali 2; Red Light Area Mumbai; Dharavi; Andheri (Urban); Goregaon (West); Kurla (Urban); Govandi (Urban); Parshivani; Umerkhed; Wani

samples from the same laboratory by the Department was not in the interest of the programme as it led to ‘conflict of interest’ (the laboratory was bound to give the same test results as already given to the suppliers). Further, seven CDPOs<sup>38</sup> and two Deputy CEOs (Nagpur and Pune) did not send the THR samples for testing on the ground that the suppliers have submitted the test reports and there was no budget provision for testing of THR departmentally.

Though CDPO, Yavatmal (Urban) received several individual complaints from the beneficiaries regarding poor quality of THR, (supply period January - February 2011), no action was taken to test the samples in the laboratory. The Food and Nutrition Board, GoI which conducted surprise testing of two samples in April 2011 also found that the samples did not conform to the prescribed norms. Two rural CDPOs (Dhamangaon Railway in Amravati district and Ahmednagar rural-I in Ahmednagar district) tested the samples of THR from District Public Health Laboratories, which revealed that the THR did not conform to the prescribed calorific values, as detailed in the **Table 5** below:

**Table 5:- Quality of THR vis-à-vis prescribed norms (per 100 grams)**

Item of THR	Caloric value as per agreement (K Cal)/GR dated 24/08/2009	Test result of THR (CDPO, Dhamangaon Rly dated 28/10/2010)	Shortfall in Caloric value (K Cal)	Test result of THR (CDPO, Ahmednagar Rural-I dated 19/11/2010 )	Shortfall in Caloric value (K Cal)	Test result of THR (CDPO, Ahmednagar Rural-I dated 17/01/2011)	Shortfall in Caloric value (K Cal)
Sukhadi	480.89	403.66	77.23	386.90 (Batch No.SKP-1)	93.99	380.26 (Batch No 4-561)	100.63
Shira	454.13	404.22	49.91	392.14 (Batch No.SHC-P2)	61.99	388.38 (Batch No. SHW P-3)	65.75
Upma	490.98	405.36	85.62	383.30 (Batch No UPC-PO-1)	107.68	376.54 (Batch No. UPC P-6)	114.44

Despite the inadequacies indicated above and provision of penalty clause<sup>39</sup> in the procurement agreements, the Department did not levy any penalty on the suppliers for supply of THR of less calorific values. The Department instead extended validity of the agreements for a further period of two years on the basis of satisfactory performance reports furnished by the Deputy CEOs. The performance of suppliers were, thus, not assessed adequately before granting extensions, since it was not backed by test reports from laboratories different from the one furnished by the suppliers nor did it take into account the failure of the samples as mentioned above.

The Commissioner stated that there were around one lakh AWCs in the State and sufficient number of laboratories for food testing was not available. The hot and fresh diet supplied to AWCs become perishable and after 12 hours testing was not possible. Some laboratories in the State have also reported lack of sufficient amenities for food testing. The Commissioner, however, added that instructions have been issued to suppliers’ organization to supply the THR

<sup>38</sup> Mumbai: Govandi, Kurla, Goregaon (W), Borivili 2, Red light area; Nagpur: Nagpur Urban; Yavatmal: Yavatmal Urban

<sup>39</sup> If the product does not conform to the standard in terms of protein, calories and micronutrients, the suppliers need to replace THR packets immediately, failing which, penalty at 3 per cent of the invoice price or ₹ 10,000, whichever is greater, would be recoverable

food/ diet as per norms prescribed by the Government for calories and proteins.

***Non-supply of THR or swallowable food for significant period***

In four out of nine test-checked districts (eight blocks<sup>40</sup>), it was noticed that there was a delay in placing demand<sup>41</sup> for supply of THR, which resulted in non-supply of THR for three to 70 days during September 2010 to March 2012 (**Appendix 4.1.12**). In respect of Dhamangaon Railway, Uruli Kanchan, Vadgaon Maval, Junnar and Beed Rural I projects, delivery challans did not indicate the date of delivery, hence delay in supply, if any, could not be ascertained in audit.

The commissioner stated that due to complaints and litigation cases, the supply of THR was delayed. However, the THR was now being supplied regularly to the beneficiaries in the age group of six months to three years.

As per the order issued (May 2011) by the Mumbai High Court, THR was to be stopped in Melghat Project, Dharni, Amravati district from July 2011 and hot and cooked food was to be supplied to the beneficiaries (six months to six years).

Audit observed that CDPO, Dharni belatedly placed an order on 03 September 2011 for supply of raw material for cooking food for the month of August and September 2011 in respect of 24,032 children in the age group of six months to six years. The raw material was, however, received between 08 September 2011 and 18 September 2011 leading to feeding interruption for a period of 38 to 47 days. During the period, the said beneficiaries received neither THR nor swallowable/chewable food.

The Commissioner attributed the delay in supply of cooked food to delay in finalizing the diet chart for the children in the age group of six months to one year.

Scrutiny of records further revealed that in Melghat Project, Dharni, a uniform diet chart was being followed (August 2011) for all the children in the age group of six months to six years and there was no separate diet chart/recipe according to the age group of children.

**4.1.13 Construction of anganwadi centres**

Under the ICDS, 97,462 AWCs were sanctioned (as of March 2012) of which 95,335 were functioning. The AWCs meant for the children in the age group of zero to six years were required to run from constructed accommodation with all facilities like tapped drinking water, storage space for food, utensils, toys and proper seating arrangements. Up to 2007-08, ZPs were constructing AWCs in rural areas. The details of funds received and expenditure incurred for construction of AWCs during the period 2008-12 are given in **Table 6**.

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<sup>40</sup> Daryapur; Dharni; Dhamangaon Railway (Amravati); Borivali-2; Red Light Area Worli; Dharavi (Mumbai); Osmanabad Rural; Tuljapur (Osmanabad)

<sup>41</sup> In rural projects, CDPOs placed the demands at respective CEO/Zilla Parishad level and the CEO placed consolidated demand with the supplier. Whereas in urban projects, the CDPOs directly placed the demand with the supplier



**Table 6: Details of funds provided for construction of AWCs**

Funds provided under Major Head '2236- Nutrition' (₹ in crore)		
Year	Budget provision	Expenditure
2008-09	43.83	38.34
2009-10	98.57	98.54
2010-11	364.25	411.51
2011-12	173.78	73.49
<b>Total</b>	<b>680.43</b>	<b>621.88</b>

**Source:** Civil Budget Estimates and data provided by the office of the Pr. Accountant General (A&E)-I, Mumbai (Figures in respect of 2010-12 are un-reconciled)

#### 4.1.13.1 Functioning of anganwadi centres in open spaces

Scrutiny of records of the Commissioner revealed that 7,658 AWCs were run from open spaces, under the trees *etc.* The details of AWCs running from owned premises, donated premises, open spaces are given in **Table 7**.

**Table 7: Details of AWCs run from owned premises, open spaces etc.**

Sanctioned AWC	AWCs functioning	Status of AWC functioning in				Total
		owned premises	rented premises	donated premises	open spaces	
97,462	95,335	43,501	21,786	22,390	7,658	95,335

**Source:** Monthly progress reports (March 2012) provided by the Commissioner

The “Type Plan” for construction of AWC and priority for construction was fixed (September 2009 and January 2010) by the Department. Accordingly, first priority for construction of AWC was to be given to AWCs functioning in open spaces. After completion of all first priority AWCs, a certificate to this effect was to be submitted to the Commissioner. Subsequent priority was to be given to the AWCs running from rented premises. However, the requisite certificates were not furnished to the Commissioner and the CCO, in the absence of which, audit could not ascertain whether construction of 7,658 AWCs functioning in open spaces was taken up in the order of priority.

The Commissioner stated that in many places land was not available for construction of AWCs. However, instructions have been issued to give priority to construction of AWCs operating in open spaces.

#### 4.1.13.2 Visits to anganwadi centres

Audit conducted joint physical inspection of 54 AWCs along with the representatives of the Department. The detailed observations of audit are indicated in **Appendix 4.1.13**. Audit *inter alia* noted the following:

- Toilet facilities were not available in 30 AWCs including nine AWCs in Mumbai and two in Nagpur Urban (Tass Bagh No.148 and 153);
- In 24 AWCs, there was no open space for outdoor activities including 11 in Mumbai and two in Nagpur Urban (Tass Bagh No.148 & 153).
- Twenty one AWCs were functioning from rented premises including 13 AWCs in Mumbai. Four AWCs in Mumbai had an area of 80 sq ft, 85 sq ft, 240 sq ft and 240 sq ft accommodating 28, 50, 30 and 20 beneficiaries respectively.
- In 11 AWCs, register of referral services was not maintained. In two AWCs, diet chart was not observed. In six AWCs, THR



acknowledgements were not obtained. In nine AWCs, acknowledgements for medicines/syrups supplied were not obtained.

The Commissioner stated that due to space constraints in urban slum areas, it was not possible to provide playgrounds and separate toilets in the AWCs. The reply was, however, silent about the reasons for not providing basic facilities in rural AWCs.

#### 4.1.14 Implementation of the Juvenile Justice Act

The Juvenile Justice (Care and Protection of Children) Act, 2000 was enacted in April 2001 with the basic objective of providing justice to children in conflict with law and children in need of care and protection by adopting child friendly approach and to rehabilitate them keeping in view their developmental needs.

##### 4.1.14.1 Non-provision of vocational training to the inmates of children's homes

As per Rule 16 (8), 16 (9) and 29 (4) of the Juvenile Justice Rules, the inmates residing in children's homes should be provided useful, modern and marketable vocational training. The Department decided (August 2007) to provide vocational training<sup>42</sup> to the inmates of children's homes through ITIs. Accordingly, the Department decided to provide ₹ 5,000 per inmate for imparting vocational training at ITIs in the age group 16 to 18 years. It was decided to impart the training on pilot basis in nine<sup>43</sup> districts initially.

Scrutiny of records of the Commissioner revealed that vocational training was provided (2007-08) to 456 eligible inmates in seven out of nine districts as detailed in **Table 8**.

**Table 8: District-wise data of vocational training provided to inmates**

Sr. No.	Name of the District	No. of inmates in children's homes who were imparted training during 2007-08		Payment to be made to ITI by (₹ in lakh)	
		Government	NGO	Government	NGOs
1	Aurangabad	58	33	2.90	1.65
2	Amaravati	70	-	3.50	-
3	Mumbai City	-	64	-	3.20
4	Nashik	40	53	2.00	2.05
5	Nagpur	19	-	0.95	-
6	Pune	41	28	1.63	0.83
7	Thane	32	18	2.37	0.38
8	Mumbai Suburban	Data not available			
9	Latur				
	<b>Total</b>	<b>260</b>	<b>196</b>	<b>13.35</b>	<b>8.11</b>

**Source:** Information collected from the Commissioner and the respective units

However, due to non-payment of fees amounting to ₹ 21.46 lakh by the Government and NGOs, the ITIs stopped imparting training from 2008-09. The Department paid ₹ 13.35 lakh in March 2010. Moreover, the

<sup>42</sup> Welding of two/three wheelers and repairing, sanitary fitting, plumbing, beautician, bakery, mobile repairing *etc.*

<sup>43</sup> Pune, Mumbai City, Mumbai Suburb, Thane, Nashik, Aurangabad, Amravati, Latur and Nagpur

Commissioner could not ascertain whether the vocational training already provided to the inmates had yielded desired results.

The Commissioner directed (March 2008) all the DWCDOs in the State to submit proposals for providing vocational training to inmates. Accordingly, the Commissioner based on the proposals received, prepared and forwarded an annual plan for the year 2008-09 to the Department. However, the annual plan could not be implemented as no budget provision was made till 2011-12.

The Commissioner stated that the scheme could not be implemented for want of separate grant for vocational training.

#### 4.1.15 Management of human resources

##### 4.1.15.1 Manpower management

The status of sanctioned posts *vis-à-vis* men-in-position of the Department as of March 2012 is detailed in **Table 9**.

**Table 9 : Status of sanctioned posts *vis-à-vis* men-in-position**

Designation	Posts sanctioned	Persons in Position	Vacancies	Percentage of vacancies
DWCDO	29	18	11	37.93
District Probation Officer/ Superintendent	61	42	19	31.14
Probation Officers	263	161	102	38.78
Sr.Clerks/ Statistical Assistant	184	118	66	35.86
Junior Clerk	283	228	55	19.43
Nurse	52	40	12	23.07
Driver	46	26	20	43.47
Peon	165	160	5	3.03
Sr.Caretaker + Jamadar	216	194	22	10.18
Jr.Caretaker	267	261	6	2.24
Cook	21	18	3	14.28

As detailed above, there were significant shortages in key posts *i.e.*, District Probation Officers (31.14 *per cent*) and Probation Officers (38.78 *per cent*), who play a vital role in implementing the women and child development schemes in the State.

The manpower for ICDS is shown in **Table 10**.

Table 10 : Vacancies of staff involved in implementation of ICDS

Designation	Posts sanctioned	Persons in Position	Vacancies	Percentage of vacancies
CDPOs	553	447	106 (Urban 38 Rural & Tribal 68)	19.16
Supervisors (ICDS)	3898	3259	639 (Urban 54 Rural & Tribal 585)	16.39
Anganwadi Workers	97462	95335	2127	2.18
Anganwadi Helpers	97462	89618	7844	8.04

Source: Information furnished by the Commissioner

It would be seen that vacancy in the key post of CDPO was pegged at 19.16 *per cent*.

The Commissioner stated that meetings of Promotion Committee would be held to fill up the vacant posts.

#### 4.1.16 Conclusion

There was no mechanism in the Department for assessing the number of children in need of care and protection, as a result, the planning for establishment of children's home was skewed. Monitoring by the Department was lax in that there was significant shortfall in holding of meetings by district level rehabilitation committees, while, district inspection committees were not constituted. The vigilance squad at the apex level was non-existent for long period to oversee the operations of AWCs. There was also shortfall in inspection of children's homes and AWCs by DWCDOs and CDPOs respectively. The mentally deficient children having special needs and requirements were not rehabilitated adequately. Various individual benefit schemes run by the Department for empowerment of women incurring sizeable expenditure were not effective in the absence of any follow up and impact assessment mechanism. More than 70 *per cent* of the total cases registered under Domestic Violence Act, 2005 during 2008-11 were yet to be heard and relief granted to the victims. The institutional arrangements made by the Department for rehabilitation of inmates of children's homes and beggars' homes through vocational education and training were not satisfactory. Under Supplementary Nutrition Programme (ICDS), there were gaps between the recommended dietary allowance and the actual dietary intake of the beneficiaries. Take Home Ration was not tested for its nutritional value on regular basis. There were delays in placing of demand for Take Home Ration and other raw material leading to feeding interruptions in the AWCs for significant periods.

#### 4.1.17 Recommendations

The Government may

- Carry out a realistic assessment of the number of children in need of care and protection and prepare a time bound plan for systematic establishment of children's homes;

- Ensure that the children's homes, observation homes, beggars' homes, women's hostel *etc.* are inspected on regular basis and necessary reports are submitted to the Chief Controlling Officer for initiating timely remedial action;
- Evolve a system to ensure that women and children under institutional care are gainfully rehabilitated through proper implementation of various State-run schemes; and
- Strengthen the system of testing of food items being provided in anganwadis in order to ensure that they always conform to the prescribed norms in terms of calorific values.

The matter was referred to the Government in August 2012; their reply was awaited as of January 2013.

Mumbai,  
The 18 March, 2013



(MALA SINHA)  
Principal Accountant General (Audit)-I,  
Maharashtra

Countersigned



New Delhi,  
The 19 March, 2013

(VINOD RAI)  
Comptroller and Auditor General of India