PART-II

Performance Audit of Anganwadi Services under Integrated Child Development Services

WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE DEPARTMENT

Performance Audit of Anganwadi Services under Integrated Child Development Services

Snapshot

Integrated Child Development Services (ICDS) Scheme, introduced in 1975, has been implemented by the Government of India (GoI), Ministry of Women & Child Development as a Centrally Sponsored Scheme. The objectives of the scheme include providing Supplementary Nutrition to children below six years of age and Pregnant Women and Lactating Mothers (PW&LM); non-formal Pre-School Education (children of three to six years); Nutrition & Health Education for women (15-45 years); *etc*.

This Performance Audit aimed at examining the Supplementary Nutrition Programme (SNP) and the non-formal Pre-School Education (PSE), with Nutrition & Health Education, along with the aspects of manpower, infrastructure *etc*., available with the Anganwadi Centres (AWCs) functioning under the Scheme. In the State of West Bengal, the Women & Child Development and Social Welfare (WCD&SW) Department (Department) of the Government of West Bengal, implements the Scheme. During the audit, performance of Anganwadi Services for the abovementioned components, during Financial Years (FYs) 2017-18 to 2021-22, was reviewed.

It was noticed that the aim of decentralised planning had not been fully achieved, as Annual Programme Implementation Plans (APIPs) were not prepared based on district level inputs. In the district of North 24 Parganas, 26 AWCs (11 *per cent*), under the Child Development Project Officer (CDPO), Panihati, remained non-operational due to shortage of manpower and lack of adequate infrastructure. Shortfall in coverage of eligible children, under the SNP, ranged between 11 *per cent* and 22 *per cent*, whereas, in respect of PW&LM, the shortfall in coverage ranged between three *per cent* and nine *per cent* during the FYs 2017-18 to 2021-22.

(Paragraphs 2.2.2, 2.3 & 2.8.3)

The State had shown an expenditure of ₹ 6,564.70 crore (as per Utilisation Certificates) against Central share of ₹ 4,334.78 crore received by the State, indicating that there was an excess expenditure of ₹ 2,229.92 crore. The State Government did not furnish necessary clarifications regarding sources of funds from which the excess expenditure was met, authority under which such excess expenditure had been incurred, and how such excess expenditure was regularised, *etc.*

(Paragraph 2.5)

Instances of violation of stipulation of APIPs were noticed as the State had submitted Utilisation Certificates (UCs) to GoI, mentioning payment for salary of the staff at the office of the Director, ICDS, as well as the non-entitled staff at the CDPO and Project levels. Further, the UCs furnished by the State reflected more than 25 *per cent* as the GoI share, during the audit period. Reasons for submission of inadmissible expenditure, as GoI share in UCs, amounting to ₹ 207.54 crore, were not elaborated by the Department/ Directorate.

(Paragraph 2.6)

In terms of the West Bengal Treasury Rules (WBTR), the Personal Ledger Accounts (PLAs), not opened for discharging liabilities of the Government arising out of special enactments were to be closed at the end of the year. Further, the Finance Department, Govt. of West Bengal, in March and July 2019, instructed surrender of funds, pertaining to the FY 2018-19 or earlier, which were lying unutilised in Personal Ledger Accounts, as of June 2019. Audit observed that contrary to the provisions, in North 24 Parganas district, an amount of ₹ 56.15 lakh towards the cost of food items remained parked in the PLA of the District Magistrate, while, in Malda district, the retained fund was ₹ 33.85 lakh.

(Paragraph 2.7.2)

During FYs 2020-21 and 2021-22, against an expenditure of ₹ 1,429.12 crore to be incurred towards food security allowance (provided in lieu of SNP), an expenditure of ₹ 2,264.85 crore had been shown in the utilization certificates, leading to an unexplained excess expenditure of ₹ 835.73 crore, reasons for which were not available in the records.

(Paragraph 2.8.2)

Shortfall in procurement of 'Early Childhood Care and Education (ECCE)'/ non-formal Pre-School Education (PSE) Kits, during the audit period, was 96 *per cent*. It was noticed that Take Home Ration (THR) for six months (during Covid pandemic) was not provided despite GoI having advised the State Government (in July 2020) to ensure supply of Supplementary Nutrition to the beneficiaries. Even nutritional values for THR, distributed during FYs 2020-22 was less by 21 and 34 *per cent* than the prescribed standards under National Food Security Act, 2013, in respect of children and PW&LM respectively. Purchase of lesser number of medicine kits (only 20 *per cent)* than total requirement of 5,84,873 (one kit each for Anganwadi Centres) was noticed during the audit period. Audit also observed that non-acceptance of lowest rates for SNP items led to excess expenditure of ₹ 115.09 crore.

(Paragraphs 2.8.1.1, 2.8.5.2, 2.9.1 & 2.9.2)

Contrary to Government directives, samples of food provided at the AWCs had never been checked by the Food and Nutrition Board (FNB).

(Paragraph 2.8.5.3)

During FYs 2017-18 and 2021-22, against the total requirement of 20,85,504 sarees for AWWs and AWHs, only 8,51,617 sarees (59 *per cent*) had been purchased by the Department.

(Paragraph 2.9.3)

With regard to infrastructural facilities it was noticed that out of the total operational 1,19,481 AWCs (as of March 2022), only 61,314 AWCs (51 *per cent*) were housed in 'own buildings', 19,479 AWCs were being run in rented buildings while the rest were being run in rooms that were neither owned, nor rented, by the ICDS.

(Paragraph 2.11)

Construction work of only 2,056 toilets (11 *per cent)*, out of the 18,319 toilets, sanctioned during the FYs 2017-18 to 2019-20, had been completed as of November 2022. Further, none of the 11,174 drinking water projects related to State could be completed on time.

(Paragraph 2.12.5)

2.1 Introduction

Launched in October 1975, the Integrated Child Development Services (ICDS) Scheme is a Centrally Sponsored Scheme, implemented by the Government of India, Ministry of Women & Child Development (the Ministry). It aims at improving the nutritional and health status of children in the age group of zero to six years[46], Pregnant Women and Lactating[47] Mothers (PW&LM) and providing non-formal Pre-School Education to children (three to six years), in an integrated manner, to ensure proper growth and development of children.

The components of service delivery under ICDS include provision of Supplementary Nutrition for children below six years of age and PW&LM; non-formal Pre-School Education (children of three to six years); Nutrition & Health Education for women (15-45 years); Immunization; Health check-ups and referral services (for all children up to six years and for PW&LM).

2.1.1 Organizational set up

The Women and Child Development & Social Welfare (WCD&SW) Department of the Government of West Bengal (GoWB) implements the ICDS Scheme, with Director-ICDS being the State coordinator for the Scheme. At the district level, the District Magistrates are vested with the responsibility of implementation along with the District Programme Officers (DPOs). Under the Scheme, ICDS services are delivered through Anganwadi Centers (AWCs[48]). The Child Development Project Officers (CDPOs) oversee execution of the Scheme at block/ municipality level with all AWCs under a CDPO being grouped as a Project. As of March 2022, 576 projects were operational in the State.

A trained female worker, designated as the Anganwadi Worker (AWW), looks after each AWC, and is responsible for the delivery of all services under the Scheme, except Immunization. Each AWW is assisted by an Anganwadi Helper (AWH). Supervisors, under the control of the CDPOs, have the responsibility of supervising and guiding AWWs, in planning and organizing the delivery of ICDS services. As regards health related services, these are looked after by the Health & Family Welfare (H&FW) Department of the GoWB and Medical Officer/ Auxiliary Nurse Midwife are assigned for such health-related services. The delineation of responsibilities for various services is shown in **Table 2.1** and the organisational hierarchy related to ICDS is exhibited in **Chart 2.1**:

[46] children in the age group of six months - six years

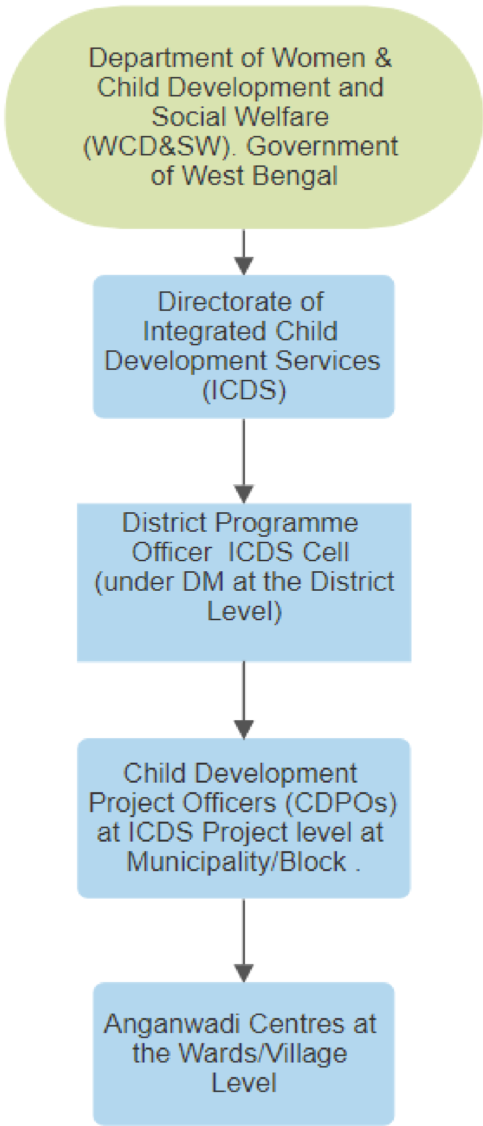
[47] Lactating mothers are mothers of children in the age group of zero to six months

*[48] **Anganwadi centres (AWCs)** are rural/ urban childcare and maternal care development centres. AWCs were started in 1975 as part of the Integrated Child Development Services (ICDS) programme. The programme's goal was to combat child hunger and malnutrition.*

Table 2.1: Delineation of responsibilities for delivery of Services under ICDS

Sl. No.	Service and Target Group	Service delivery by	Ministry/ Department
(i)	Supplementary Nutrition (SNP) for Children below six years, PW&LM	AWW and AWH	Ministry of Women & Child Development, GoI/ State WCD&SW Department
(ii)	Non-formal Pre-School Education (PSE) for Children with age between three to six years	AWW	
(iii)	Nutrition & Health Education for Women (15-45 years)	AWW/ Auxiliary Nurse Midwife (ANM)/ Medical Officer (MO)	Ministry of H&FW, GoI/ Ministry of WCD, GoI / State WCD&SW Department
(iv)	Immunization for Children below six years, PW&LM	ANM/ MO	Ministry of H&FW, GoI/ State H&FW Department
(v)	Health Check-up for Children below six years, PW&LM	ANM/ MO/ AWW	
(vi)	Referral Services for Children below six years, PW&LM	AWW/ ANM/ MO	

Chart 2.1: Organisational Hierarchy of ICDS



2.1.2 Audit focus and objectives

This Performance Audit focused on the following components of ICDS:

- Performance of the Supplementary Nutrition Program (SNP),
- Non-formal Pre-School Education (PSE) to children (three to six years) and,
- Nutrition & Health Education for women (15 to 45 years) under AWCs.
- Further, aspects related to manpower, infrastructure and other facilities available with AWCs were also covered[49].

The objectives of this performance audit were to assess whether the:

- Planning for implementation of Anganwadi services was oriented towards achievement of the schematic objectives and for ensuring coverage of eligible beneficiaries under the scheme;
- Fund management of the scheme complied with the scheme guidelines;
- SNP was being implemented as envisaged under the scheme guidelines;
- Non-formal pre-school education and nutrition & health education to women were being implemented, as per the scheme guidelines;
- Infrastructural facilities had been adequately provided for, in the AWCs, for smooth delivery of services;
- Deployment, training and orientation of manpower were adequate for efficient delivery of the package of services, in regard to both quality, as well as coverage and
- Monitoring of the programme had been effective in securing timely and corrective remedial measures.

2.1.3 Audit Criteria

Audit comments on various aspects of implementation of the ICDS Scheme, were framed with reference to the following criteria:

- Scheme guidelines, norms, rules, manuals and other instructions, issued by the Ministry and by the State Government[50].
- Operational Guidelines for food safety and Hygiene and Guidelines for monitoring and supervision[51].
- National Food Security Act, 2013.
- ICDS Broad Framework for Implementation, issued by the Ministry of Women & Child Development, GoI (October 2012).
- General Financial Rules (GFR), West Bengal Financial Rules (WBFR), West Bengal Treasury Rules (WBTR) & other related orders of the State Government.

---

[49] The other three service components (Immunization, Health Check- ups and Referral Services as mentioned in Table 2.1) provided under the Scheme, through the Health & Family Welfare Department, were not covered under the scope of this audit

[50] W&CD Ministry, GoI's Scheme guidelines/ rules/ instructions/ norms for ICDS services; ICDS Scheme guidelines for Monitoring & Supervision of Scheme (issued by Central Monitoring Unit-ICDS, National Institute of Public Cooperation and Child Development-NIPCCD); ICDS Manual for District level functionaries; ICDS- User's Manual issued by the Ministry of W&CD, GoI (November 2012)

[51] Operational Guidelines for Food Safety & Hygiene in ICDS issued by the Ministry of W&CD, GoI (December 2013); Guidelines for Monitoring & Supervision visits to ICDS Blocks & AWCs issued by the Ministry of W&CD, GoI (October 2010)

2.1.4 Audit Coverage and Methodology

The performance of Anganwadi Services with respect to ICDS, during FYs 2017-18 to 2021-22, was reviewed between November 2022 and January 2023, through test-check of relevant records of the WCD&SW Department; ICDS Directorate under the Department; six District Programme Offices (Bankura, Birbhum, Nadia, Malda, North 24 Parganas and Jalpaiguri); 12 CDPOs in these six districts and 48 AWCs under these 12 Project offices ***(Appendix 2.1)***. Selection of these six districts[52] was done using the Simple Random Sampling Without Replacement (SRSWoR) method[53]. Similarly, the SRSWoR sampling method was employed for selection of the 12 CDPOs (Project offices) and 48 AWCs, as well.

An Entry Conference was held in November 2022, with the WCD&SW Department, wherein the audit objectives, coverage and methodology, were discussed. An Exit Conference was held (February 2024) with the Principal Secretary of the WCD&SW Department to discuss the audit findings. Results of such discussions have been duly included in this Report, wherever applicable.

AUDIT FINDINGS

2.2 Planning

2.2.1 Household survey and mapping of the project area

As per relevant provisions[54] contained in the User's Manual of ICDS, a household survey of all families, especially of mothers and children in the age group of zero to six years, was to be done annually at the grassroots level, in all rural/ tribal/ urban areas, by Anganwadi Workers. Identification of eligible ICDS beneficiaries such as PW&LM, children less than six years old, individuals who require special attention and their willingness to avail the services from AWC was to be done through this survey.

The AWCs were required to maintain a Register of Family Details or Household Survey Register, wherein the details[55] of the families/ households surveyed, would be recorded[56]. The information/ data, recorded in the Register of Family Details, was to be updated every year.

AWCs were to forward the survey data, to the CDPOs. After compilation of the data thus received, the CDPOs were to send the same to the DPOs for further action.

It was noted that data regarding household surveys was being recorded at the AWC level and being maintained only manually in the Register of Family Details[57]. However, in order to maintain & preserve data, it was essential to

[52] Out of the 23 districts of the State of West Bengal
[53] After arranging them (in terms of the number of beneficiaries) division-wise
[54] Para 1.1 and 1.2 of the ICDS User's Manual, issued by the Ministry of W&CD, GoI, in November 2012
[55] Data including name, sex, age, SC/ ST/ Other, religion, Aadhaar No., marital status, physical condition-disabled or not, whether pregnant/ lactating, births & deaths, migration etc.
[56] to identify families who lived in the areas covered by the AWCs
[57] Register 1 (Family Details) as per User's Manual of ICDS

ensure that the same is maintained electronically, in a computerised environment. No such steps to digitally store data were taken between 2017-21 by the State. It was only in March 2021, that the Ministry of W&CD, GoI, rolled out the Poshan Tracker Portal (mobile-based app), as an important governance tool to enable real-time monitoring and tracking of all AWCs, AWWs, beneficiaries and nutrition service delivery. Districts were onboarded, onto the portal/ app by the State, in April-May 2022. Therefore, the database of beneficiaries (AWC-wise, Project-wise and district-wise)[58], was available only from April 2022 onwards, in the online portal maintained by the Ministry of WCD.

Based on these surveys the summarised position in test-checked districts is shown in **Table 2.2**.

Table 2.2: Summary of household surveys carried out in the 12 test-checked CDPOs

Total population of the test-checked CDPOs (as of January 2022)	No. of children (00 to 03 years)	No. of children (03 to 06 years)	No. of pregnant women	No. of lactating mothers	No. of children with special needs
	(in *per cent*)				
25,22,906	1,01,531 *(4.02)*	95,821 *(3.80)*	16,922 *(0.67)*	19,237 *(0.76)*	503

Source: Survey Reports provided by the respective CDPO- Project offices

From **Table 2.2** it would be evident that, out of the total population of 25,22,906, the potential SNP and PSE beneficiaries were 2,34,014[59] (9.28 *per cent*) and 95,821 (3.80 *per cent*) respectively.

2.2.2 Annual Programme Implementation Plans

The National ICDS Mission was constituted to provide policy support and guidance to the States, with an empowered structure called the National Mission Steering Group (NMSG) and the Empowered Programme Committee (EPC[60]) respectively under the 'Chairpersonship of Minister-of-State (Independent/ Charge) for Women & Children' and the 'Secretary, Ministry of Women and Child Development'.

The Broad Framework for Implementation of ICDS, issued (October 2012) by the Ministry of WCD, envisaged decentralised planning, by identification of the specific needs of the district, project and local levels, through Annual Programme Implementation Plans (APIPs). In this context, it was observed that, contrary to guidelines in the ICDS Framework, none of the six test-checked DPO offices had prepared separate annual action plans/ APIPs, during FYs 2017-18 to 2021-22 at the local/ district level. The WCD&SW Department had compiled an APIP for the said years, on the basis of Monthly Progress

---

[58] CDPO represents a project and all the AWCs under a CDPO are grouped together as a Project.
[59] 1,01,531 + 95,821 + 16,922 + 19,237 + 503
[60] The Empowered Programme Committee at the central level is headed by the Secretary, Ministry of Women and Child Development. It is the highest technical body for planning, supervising and monitoring the effective implementation of ICDS Mission. At the State level, the Chief Secretary was the Chairperson of the State Empowered Committee. The Annual Programme Implementation Plans (APIP) had to be approved by the State Empowered Programme Committee, headed by the Chief Secretary.

Reports (MPRs)/ Quarterly Progress Reports (QPRs) submitted by Districts/ Projects, Utilisation Certificates (UCs) *etc.,* and submitted the APIP to the Ministry, for approval. The bottom-up decentralised planning approach, as envisaged in the ICDS framework had therefore, not been followed.

The Department did not offer any comment on the above issue in the Exit Conference.

2.3 Establishment of Projects and AWCs

For rural/ tribal areas, Community Development (CD) Blocks[61] were the units for sanction of an ICDS Project, irrespective of the number of villages/ populations, while, in the urban areas, the norm was one project per one lakh population. For proper functioning of ICDS Projects, the Department decided (April 2010) to set up additional Projects, by bifurcating[62] or trifurcating[63] the existing ones and therefore, there could be more than one project under a CDPO.

The ICDS Scheme also prescribed norms for the setting up of AWCs, based on population, as shown in **Table 2.3**.

Table 2.3: Population norms for setting up of AWCs

Number of People	No. of AWCs
400-800	1
800-1,600	2
1,600-2,400	3
Thereafter, multiples of 800	1 Additional AWC
300-800 (tribal/ riverine/ desert/ hilly/ other difficult areas)	1

Source: Norms provided by the Ministry of WCD, GoI

As of March 2022, 576 Projects[64] (including 181 Projects in the six selected districts) and 1,19,481 AWCs (including 37,891 AWCs, in the six selected districts) were operational in the State.

Table 2.4: Availability of Projects & AWCs as against norms in the State (as on 31 March, 2022)

Total No. of Projects required as per norms	No. of Projects sanctioned	No. of Projects operational	No. of AWCs required as per norms[65]	No. of AWCs sanctioned	No. of AWCs operational
576	**576**	**576**	**1,19,481**	**1,19,481**	**1,19,481**

Source: Data provided by the Directorate-ICDS under the WCD&SW Department, GoWB

Scrutiny of records of the DPO, North 24 Parganas, however, revealed that 26 AWCs (out of the 232 reported), under the CDPO, Panihati, were non-operational due to shortage of manpower and lack of adequate infrastructure.

[61] *A Community Development Block (CD block), also known as a 'Block', is a sub-division of a Tehsil, administratively earmarked for planning and development*

[62] *existing Project being divided into two projects*

[63] *existing Project being divided into three projects*

[64] *576 projects (423: rural, 75: urban and 78: tribal projects)*

[65] *after factoring in norms for tribal/ urban areas*

In this regard, CDPO, Panihati, stated (February 2023) that efforts[66] had been made to operationalize these AWCs. It was further stated that the beneficiaries were subsumed in other operational AWCs for availing of scheme benefits. The fact, however, remained that the operational status of the AWCs, as shown by the Department did not present a true picture and it is possible that there are more AWCs in the State that are inoperational. Moreover, inability of the Department to operationalise these AWCs frustrated the schematic objective of setting up these centres within accessible distance of beneficiaries.

2.3.1 Bifurcation of existing ICDS Projects

To ensure proper functioning of the Projects, through stronger supervision and better monitoring of AWCs, the WCD&SW Department decided (April 2010) to set up additional Projects, by bifurcating the existing ones which had more than 300 AWCs. It was seen, in the test-checked districts, that the Department had bifurcated/ trifurcated (February 2012) 48 Projects, in six selected districts ***(Appendix 2.2)***, to form 100 Projects. Although these additional Projects were reported to be operational, on verification in test-checked districts, it was found that, none of the additional Projects thus created, were practically operational as they did not have (i) separate infrastructure/ offices; (ii) separate DDO Codes and (iii) dedicated manpower had not been posted there (as of 31 March 2022). Further, due to shortage of CDPOs, it was observed that the existing CDPOs of the main Project offices, were entrusted with additional charge of other Projects. Therefore, the basic objective of better supervision and monitoring of the AWCs, through bifurcation/ trifurcation of existing Projects, remained unachieved.

Recommendations:

- ***2.1 The planning process may be decentralised in conformity with the envisaged approach, by obtaining Annual Programme Implementation Plans from the Project and district level offices.***
- ***2.2 Effective steps may be taken early to operationalise non-functional projects by providing required manpower and infrastructural facilities.***

2.4 Financial Management

There were different fund sharing patterns between Centre and State for various components of the ICDS programme. The fund sharing pattern (CS:SS) related to recurring expenditure, for the Supplementary Nutrition Program (SNP[67]), between GoI and the State Government, was 50:50. The cost sharing ratio, for all components of Anganwadi Services (AWS)/ ICDS (General)[68] was 60:40, between GoI and the State Government. However, for the salary component of specified ICDS functionaries[69], the ratio between GoI and State was revised to 25:75, from FY 2018-19 onwards.

---

[66] *identifying the place and completing the selection process of AWWs and AWHs*

[67] ***SNP** is separate expenditure component distinct from Anganwadi Services/ ICDS (General).*

[68] *Implementation of Anganwadi Services under Umbrella ICDS scheme includes expenditure components of ICDS viz. **ICDS (General) renamed as Anganwadi Services (General)** which includes salary of earmarked staff (district & project level), honorarium of AWW & AWH, rent, pre-school kit, Medicine kit, uniform of AWW & AWH, Monitoring & Evaluation, Hiring of vehicle, Petroleum, Oil & Lubricant (POL), Information Education & Communication (IEC), Administrative expenses, Equipment/ Furniture, Training etc., **Other services** include construction/ upgradation of AWCs, toilets & drinking water facility.*

[69] *DPO & Statistical Assistant at District level and CDPO, Supervisor & Statistical Assistant at CDPO level*

Funds approved under Annual Programme Implementation Plans

The Department generally submits the Annual Programme Implementation Plans (APIPs) to the Ministry, in the month of February preceding the upcoming fiscal. Based upon such APIPs, component-wise fund requirements for the Scheme, for the subsequent financial year, are put up before the EPC under the Ministry, for approval and release. The APIPs approved by GoI, for implementation of ICDS, in the State during FYs 2017-18 to 2021-22 are as detailed in **Table 2.5**.

Table 2.5: Approved Annual Programme Implementation Plans *(₹ in crore)*

Financial Year	AWS/ ICDS (General)		SNP		Other services		Total	
	CS	SS	CS	SS	CS	SS	CS	SS
2017-18	524.49	349.73	418.62	418.62	10.04	6.69	953.15	775.04
2018-19	510.81	488.02	544.20	544.20	133.00	19.46	1,188.01	1,051.68
2019-20	680.92	551.32	598.62	598.62	100.89	18.49	1,380.43	1,168.43
2020-21	678.22	524.31	658.48	658.48	82.01	48	1,418.71	1,230.79
2021-22	727.10	690.18	658.48	658.48	1.40	0.93	1,386.98	1,349.59
Total	**3,121.54**	**2,603.56**	**2,878.40**	**2,878.40**	**327.34**	**93.57**	**6,327.28**	**5,575.53**

Source: Approved APIPs of the Ministry of WCD, GoI, furnished by the WCD&SW Department, GoWB. ***Note: CS****-Central Share;* ***SS****-State Share;* ***SNP****-Supplementary Nutrition Programme*

Further, component-wise (salary, honorarium, hiring of vehicles, uniforms, medical kits, PSE kits *etc.*) allotment and expenditure (District-wise), as per the approved APIPs, were not provided to Audit by the Department, although called for.

2.5 Financial position: SNP and AWS-ICDS

The approved APIPs for implementation of ICDS, in the State during FYs 2017-18 to 2021-22 have been *discussed in* **Table 2.5** *of Paragraph 2.4*. Against approved APIPs, funds were released by the GoI (Central share) to the State and the State released the Central share along with its share (State share), to the implementing units. Funds were utilized by the implementing units and thereafter Utilisation Certificates (UCs) were furnished by the State to the GoI. From the UCs, during the FYs 2017-18 to 2021-22, the following position in regard to funds received *vis-à-vis* the expenditure incurred, emerged, as shown in **Table 2.6**.

Table 2.6: Allotment and Expenditure, as per UCs *(₹ in crore)*

Financial Year	Funds received from GoI			Expenditure						Excess (-)/ Savings (+) over funds received from GoI
	AWS-ICDS (General)	SNP	Total	AWS- ICDS (General)		SNP		Total		
				CS	SS	CS	SS	CS	SS	
A	B	C	D	E	F	G	H	I=E+G	J=F+H	K=I-D
2017-18	278.05	192.43	470.48	601.89	192.73	582.75	571.68	1184.64	764.41	-714.16
2018-19	555.56	680.47	1,236.03	669.77	272.72	678.72	781.31	1348.49	1054.03	-112.46
2019-20	565.38	598.62	1,164.00	738.52	398.72	777.38	806.00	1515.90	1204.72	-351.90
2020-21	376.89	419.03	795.92	730.95	446.63	319.76	313.43	1050.71	760.06	-254.79
2021-22	339.11	329.24	668.35	668.49	459.00	796.47	835.19	1464.96	1294.19	-796.61
Total	**2,114.99**	**2,219.79**	**4,334.78**	**3,409.62**	**1,769.80**	**3,155.08**	**3,307.61**	**6,564.70**	**5,077.41**	**-2,229.92**

Source: Utilisation Certificates furnished by the ICDS Directorate

From analysis of the approved APIPs and details of UCs mentioned *ibid*, the following position emerged:

- During 2017-22, against the Central Share[70] of ₹ 5,999.94 crore {for AWS/ ICDS (General) & SNP} approved under APIPs, ₹ 4,334.78 crore was released to GoWB. Reasons for short release (₹ 1,665.16 crore) of funds, were not evident from records produced before Audit. In the Exit Conference held in February 2024, the Pr. Secretary, WCD&SW Department stated that plans were submitted to the GoI for approval and that there was a difference in fund proposed, fund approved, and fund received from GoI. However, reasons for actual short release of central funds were not clarified by the Department.

  Against Central share of ₹ 4,334.78 crore received by the State, the State had shown an expenditure of ₹ 6,564.70 crore (as per UCs), indicating that there was an excess expenditure of ₹ 2,229.92 crore. Necessary clarifications regarding sources of funds from which the excess expenditure was met, authority under which such excess expenditure had been incurred, and how such excess expenditure was regularised, *etc.,* were not furnished. In the Exit Conference held in February 2024, the Pr. Secretary, WCD&SW Department stated that the figures would be checked. The response of the Department raised doubts about the veracity of the reported figures of expenditure.

- The expenditure of ₹ 5,077.41 crore (State share- as per UCs), on AWS/ ICDS (General) & SNP, was lower (seven *per cent*) than ₹ 5,481.96 crore, being the amount approved as State share in APIPs for these two components. This indicated that there was scope for more accuracy in assessing the requirement of funds.

2.6 Inadmissible claims raised by the State Government through Utilisation Certificates

As per the APIPs, the salary of staff posted at the Directorate level was not to be borne from the GoI share under the scheme. Moreover, only the salary of the regular staff, at the District level (DPO and Statistical Assistant) and at the Project level (CDPO, Supervisor and Statistical Assistant) was to be paid under 'Anganwadi Services', under the ICDS scheme, where the GoI share would be 60 *per cent,* for the FY 2017-18, and 25 *per cent,* from FY 2018-19 onwards.

However, the State had submitted UCs to GoI, mentioning the payment of salary of the staff at the office of the Director[71], ICDS, as well as the non-entitled staff at the CDPO and Project levels. Further, the UCs furnished by the State reflected more than 25 *per cent* as the GoI share, during the audit period, as shown in ***Appendix 2.3***.

Reasons for submission of inadmissible expenditure, as GoI share in UCs, amounting to ₹ 207.54 crore, were not elaborated by the Department/ Directorate. Records of the Department/ Directorate did not indicate as to whether the inadmissible claim of ₹ 207.54 crore, was reimbursed by the GoI or not.

---

[70] UCs did not include details of the component 'Other charges', hence actual release on this component by the GoI and actual expenditure by the State (as Central & State share) could not be ascertained in audit

[71] Directorate-ICDS level (excess GoI share, reflected in UCs during the audit period: ₹ 5.07 crore); DPO/ district level (excess GoI share, reflected in UCs during the audit period: ₹16.10 crore) and CDPO level (excess GoI share, reflected in UCs during the audit period: ₹186.37 crore)

In the Exit Conference held in February 2024, the Pr. Secretary stated that admissibility varied from year to year. It was, however, assured that the Department would look into the issue.

2.7 Parking of funds

2.7.1 *Unspent Funds under National Nutrition Mission: ₹ 321.50 crore*

The National Nutrition Mission (NNM) was launched by the Government of India, in the year 2017-18. The goals of NNM were to achieve improvement in the nutritional status of children from zero to six years, adolescent girls, PW&LM, in a time-bound manner[72]. The main components of the scheme comprised i) Information Computer Technology Enabled Real Time Monitoring of Schemes (ICT-RTM) ii) Training and Capacity Building iii) Community Mobilization and Behaviour Change Communication (BCC) iv) Innovation v) Performance Incentives and vi) Flexi Activities.

Scrutiny of vouchers revealed that the WCD&SW Department had sanctioned (March 2019) ₹ 302.38 crore[73], in respect of NNM, in the FY 2018-19. The amount was drawn[74] and transferred to the Savings Bank account[75] of the State Nutrition Mission. Further, the Ministry of Women and Child Development, GoI, also sanctioned [76] (March 2021) ₹ 19.12 crore (CS only), in the FY 2020-21, for procurement of two additional sets of uniforms, for AWWs and AWHs, under the Poshan Abhiyan. This amount too, had been transferred to the said bank account, by the Directorate. Hence, fund amounting to ₹ 321.50 crore (₹ 302.38 crore + ₹ 19.12 crore), was transferred to the bank account of the State Nutrition Mission.

The Ministry of Finance, GoI, however, directed[77] (March 2021) that all bank accounts should be closed, except the Single Nodal Agency (SNA) account, by transfer of fund to the SNA account. Accordingly, an amount of ₹ 356.49 crore (including interest), pertaining to NNM, was transferred to the SNA account of WB Poshan Abhiyaan, in July 2022. Audit observed that this fund of ₹ 356.49 crore was lying unutilised in the nodal account as of March 2023.

As the sanctioned fund was to be utilised for vital components *viz*. ICT-RTM, Training and Capacity Building, Community Mobilization and Behaviour Change Communication *etc.*, for improvement in the nutritional status of children from zero to six years, adolescent girls, PW&LM, the non-utilization of the same defeated the purpose for which it was sanctioned, thereby depriving beneficiaries of intended benefits.

Reasons for not utilising these funds and keeping it parked in a bank account for a period ranging between two and four years[78] were not forthcoming from the records. Hence, the purpose for which the funds had been provided to the Directorate was defeated.

---

[72] *during the next three years, beginning FY 2017-18 with fixed targets which included bring down stunting of the children, in the age group of zero to six years, from 38.4 per cent to 25 per cent, by the year 2022*
[73] *Central Share (CS): ₹ 241.90 crore and State Share (SS): ₹ 60.48 crore*
[74] *by the Directorate*
[75] *Punjab National Bank A/ c 1096011085150*
[76] *vide order no.4091-FS/ WCD-14099/ 51/ 2018 dated 31.03.2021*
[77] *Memo No. F. No.1(13)/ PFMS/ FCD/ 2020 dated 23 March 2021*
[78] *₹ 302.38 crore since FY 2018-19 and ₹ 19.12 crore since FY 2020-21*

The Director ICDS, in the Exit Conference stated (February 2024) that the scheme had been renamed as Poshan Abhiyan and the funds had been transferred to the account of that scheme and was being spent therefrom. No details, however, in regard to funds spent, if any, were provided.

2.7.2 Parking of ICDS funds in Personal Ledger Accounts

Para 6.09(1)(a) of West Bengal Treasury Rules stipulates that the Personal Deposit Account created by debit to the Consolidated Fund of the State, other than those created under any law or rule having the force of law by transferring fund from the Consolidated Fund of the State for discharging liabilities of the Government arising out of special enactments, shall be closed at the end of the financial year by minus debit of the balance to the relevant service Heads in the Consolidated Fund of the State. Besides, the Finance Department, GoWB, in March and July 2019, instructed [79] surrender of funds, pertaining to the FY 2018-19 or earlier, which were lying unutilized in Personal Ledger Accounts, as of June 2019.

- Scrutiny of records revealed that North 24 Parganas district had received funds of ₹ 1.91 crore, towards the cost of food items, under the ICDS scheme, in March 2017, for the FY 2016-17 which had been deposited in the District Magistrate's Personal Ledger Account (PLA) to avoid lapse of grants. Out of the said funds, expenditure of ₹ 1.35 crore was incurred, during the period from FY 2017-18 to FY 2022-23 and an unutilised amount of ₹ 56.15 lakh remained parked in the PLA of the District Magistrate, (as of July 2023).
- In Malda district, scrutiny revealed that Directorate of ICDS, GoWB, had allotted ₹ 49.40 lakh and ₹ 3.24 lakh in February 2020 and March 2020, respectively, to five CDPOs[80], for 'meeting administrative cost' and one CDPO for meeting 'GoI's Crash Programme of Nutrition for children'. Out of total ₹ 52.64 lakh (₹ 49.40 lakh + ₹ 3.24 lakh), ₹ 12.81 lakh, was transferred to DM's PL account in March 2020, which formed a part of the unspent balance of ₹ 33.85 lakh. However, the source and the purpose of the balance fund of ₹ 21.04 lakh (₹ 33.85 lakh *minus* ₹ 12.81 lakh), could not be ascertained in audit, due to non-availability of relevant records.

Thus, it was evident that the provisions of WBTR and instructions of the Finance Department, referred *ibid,* were not adhered. Moreover, as SNA account was an interest-bearing account, keeping unspent funds in PLA, not only violated the GoI's instructions, but also resulted in loss of interest.

Recommendation:

> ***2.3 Department may ensure immediate reconciliation of figures pertaining to receipts and expenditure under Integrated Child Development Services Scheme.***

2.8 Supplementary Nutrition Programme (SNP)

The Supplementary Nutrition Programme (SNP) targets all children within the age group of six months to six years, with a focus on children suffering from malnutrition, Pregnant Women and Lactating Mothers (PW&LM). Entitlements

---
[79] *Memo No. 3290-F(Y) dated 13.03.2019 and 3718-F(Y) dated 02.07.2019*
[80] *Five ICDS Projects viz. Habibpur, Kaliachak-III, Gazole, Old Malda & Harishchandrapur-I.*

referred to in Sections 4[81], 5[82] and 6[83] of the National Food Security Act (NFSA), 2013 are provided under SNP to these categories of beneficiaries. To regulate these entitlements, Supplementary Nutrition Rules, 2017 (SNP Rules) were promulgated[84] by the Ministry of WCD and specified nutritional standard for each category were devised to be provided in line with the Act.

The applicable rates for providing such Supplementary Nutrition were determined by the WCD&SW Department from time to time. The prescribed rates per beneficiary for different categories and type of meals per day were as detailed in **Table 2.7**.

Table 2.7: Nutritional norms for SNP

Category of Beneficiary	Supplementary Nutrition to be provided in the form of	Calories (K. Cal)	Protein (gm)	Financial Norms (₹ per beneficiary per day)
Children (6 months to 72 months)	Morning Snacks/ Ready to Eat (RTE) and Hot Cooked Meal (HCM) (*Mandatory spot-feeding*[85] *for age group 3-6 years*)	500	12-15	8.00
Severely Malnourished Children (SAM) (6 months to 72 months)	Same as above, with more quantity of RTE	800	20-25	12.00
Pregnant Women and Lactating Mothers	Hot Cooked Meal – Spot feeding	600	18-20	9.50

Source: Ministry of WCD's framework for ICDS scheme implementation and WCD&SW Department (GoWB)'s day-wise SNP menu for ICDS beneficiaries

2.8.1 Irregularities in purchase of items for Supplementary Nutrition Programme

The SNP Rules[86] prescribe that the procurement of food items and preparation of meals by the State Government is to be in accordance with the guidelines, instructions or order, issued by the Central Government, from time to time.

The Finance Department, GoWB, in the year 2009, suggested the formation of a committee that would frame guidelines for fixing the price of SNP items, on a bi-monthly basis, based on information compiled from various official sources. Accordingly, a Rate Revision Committee (RRC), under the Chairmanship of Principal Secretary[87], WCD Department, for fixing rates of SNP items was constituted (December 2009). Since then, the SNP rates for procurement of major items (*Masoor dal*, iodised salt and mustard oil)[88] have been fixed by the RRC. Before finalising the rates of items, the RRC was to requisition the rates

---

*[81] **Section 4** of NFSA, 2013 provided that every pregnant woman and lactating mother was entitled to meals, free of charge, during pregnancy and six months after childbirth, through the local Anganwadi, so as to meet the specified nutritional standard.*

*[82] **Section 5 (1) (a)** of the Act provided that children in the age group of six months to six years, were entitled to appropriate meals, free of charge, through the local Anganwadi, so as to meet the nutritional standards specified in the Act.*

*[83] **Section 6** laid down that the State Government would, through the local Anganwadi, identify and provide meals, free of charge, to children who were suffering from malnutrition, so as to meet the desired nutritional standards.*

[84] Notification dated 20.02.2017 of the Ministry of WCD, GoI.

[85] 'Spot feeding' means hot cooked meal (HCM) eaten at the AWC, by the ICDS beneficiaries

[86] SNP Rule 7(1)

[87] The other members of the committee comprised of representatives from the Finance Department, Food and Supplies (F&S) Department, Financial Advisor, Women & Child Development and Social Welfare and the Agricultural Marketing (AM) Department. The committee had been constituted in the year 2009, as per the instruction of the Finance Department

[88] Rice is allocated by GoI through the Food Corporation of India (FCI), at a subsidised rate

from the Food and Supplies (F&S) and Agricultural Marketing (AM) Departments. These Departments provided the prevailing wholesale and retail rates of items, and the rates were, accordingly, finalised in the RRC meetings.

The rates fixed for *masoor dal*, mustard oil, iodised salt and rice[89] remained valid for three months. These items were then purchased at these fixed rates by the district authorities. The rates so decided were also binding upon the agencies (WBECSC, NCCF, WBTDCC and CONFED)[90], as well as upon the Self Help Groups, responsible for supply of food items for SNP. The payments were made to these agencies for supply of items at the project level, by CDPOs.

In conformity with the prescribed standards and rates per beneficiary, the State Government had chalked out the menu chart for cooked meals and Take-home rations (THRs) to be provided from each Anganwadi centre. This menu was revised from time to time by the WCD&SW Department.

The quantity requirement, of various items, as per the menu chart approved by the State Government was as follows:

Table 2.8: Quantity requirement based on Menu Chart

Ingredients	Children		Pregnant women and lactating mother	
	Required quantity per week	Required quantity per month	Required quantity per week	Required quantity per month
Rice	540 gm	2.16 kg	1,080 gm	4.32 kg
Mustard Oil	30 ml	0.12 lt	60 ml	0.24 lt
Masoor Dal	90 gm	0.36 kg	180 gm	0.72 kg
Salt	18 gm	0.072 kg	30 gm	0.12 kg

Source: Records of Directorate of ICDS

2.8.1.1 Excess expenditure of ₹ 115.09 crore on procurement of SNP items at higher rates

Audit analysed the wholesale rates provided by the F&S and AM Departments, against the rates approved by the RRC, during the financial years 2017-18 to 2019-20 (as FYs 2020-21 and 2021-22 fell within the pandemic period and the RRC rates had not been used during these two years). The comparison is shown in **Table 2.9**.

Table 2.9: Quoted *vis-à-vis* approved rates

Period	Commodity	Unit	Rate of Agricultural Marketing Deptt. (in ₹)		Rate of Food & Supplies Department (in ₹)		Approved Rate (in ₹)	Excess/ less than Min. (in ₹)
			Min.	Max.	Min.	Max.		
01.02.2017 to 30.04.2017	Mustard Oil	1 ltr	107.00	110.00	NA	NA	105.00	-2.00
	Masoor Dal	1 kg	85.00	100.00	NA	NA	85.00	0.00
	Iodized Salt	1 pkt	10.00	16.00	NA	NA	10.00	0.00
01.05.2017 to 31.07.2017	Mustard Oil	1 ltr	95.00	97.00	86.00	103.00	95.00	9.00
	Masoor Dal	1 kg	70.00	80.00	54.00	87.00	60.00	6.00
	Iodized Salt	1 pkt	12.00	16.00	7.00	14.50	10.00	3.00
01.08.2017 to 31.10.2017	Mustard Oil	1 ltr	91.00	95.00	82.00	98.00	95.00	13.00
	Masoor Dal	1 kg	67.00	80.00	41.00	54.00	49.00	8.00
	Iodized Salt	1 pkt	13.00	17.00	7.00	14.50	10.00	3.00

[89] *in case of non-supply by Food Corporation of India*

[90] ***WBECSC:** West Bengal Essential Commodities Supply Corporation Ltd., **NCCF:** National Consumer Cooperative Federation Ltd., **WBTDCC:** West Bengal Tribal Development Cooperative Corporation Ltd. and **CONFED:** West Bengal State Multipurpose Consumer Cooperative Federation Ltd.*

Period	Commodity	Unit	Rate of Agricultural Marketing Deptt. (in ₹)		Rate of Food & Supplies Department (in ₹)		Approved Rate (in ₹)	Excess/ less than Min. (in ₹)
			Min.	Max.	Min.	Max.		
01.11.2017 to 31.01.2018	Mustard Oil	1 ltr	93.00	96.00	90.00	100.00	95.00	5.00
	Masoor Dal	1 kg	65.00	68.00	41.00	54.00	50.00	9.00
	Iodized Salt	1 pkt	12.00	16.00	7.00	14.50	10.00	3.00
01.02.2018 to 30.04.2018	Mustard Oil	1 ltr	94.00	96.00	92.00	98.00	96.00	4.00
	Masoor Dal	1 kg	55.00	66.00	42.00	60.00	60.00	18.00
	Iodized Salt	1 pkt	10.00	16.00	7.00	14.50	10.00	3.00
01.05.2018 to 31.07.2018	Mustard Oil	1 ltr	94.00	96.00	92.00	100.00	89.00	-3.00
	Masoor Dal	1 kg	55.00	64.00	40.00	58.00	58.00	18.00
	Iodized Salt	1 pkt	11.00	16.00	7.00	15.50	10.00	3.00
01.08.2018 to 31.10.2018	Mustard Oil	1 ltr	96.00	116.00	101.00	120.00	101.00	5.00
	Masoor Dal	1 kg	59.00	67.00	50.00	70.00	60.00	10.00
	Iodized Salt	1 pkt	12.00	16.00	6.00	17.00	10.00	4.00
01.11.2018 to 31.01.2019	Mustard Oil	1 ltr	97.00	122.00	98.00	101.00	101.00	4.00
	Masoor Dal	1 kg	NA	NA	NA	NA	60.00	NA
	Iodized Salt	1 pkt	8.00	17.00	13.00	17.00	10.00	2.00
01.02.2019 to 30.04.2019	Mustard Oil	1 ltr	100.00	120.00	98.00	117.00	98.00	0.00
	Masoor Dal	1 kg	64.00	72.00	50.00	79.00	62.00	12.00
	Iodized Salt	1 pkt	10.00	16.00	13.00	17.00	10.00	0.00
01.05.2019 to 31.07.2019	Mustard Oil	1 ltr	94.00	117.00	95.00	117.00	98.00	4.00
	Masoor Dal	1 kg	65.00	78.00	50.00	81.00	64.00	14.00
	Iodized Salt	1 pkt	9.00	16.00	17.00	13.00	10.00	1.00
01.08.2019 to 30.10.2019	Mustard Oil	1 ltr	90.00	110.00	98.00	118.00	98.00	8.00
	Masoor Dal	1 kg	70.00	75.00	82.00	90.00	60.00	-10.00
	Iodized Salt	1 pkt	8.00	18.00	13.00	17.00	10.00	2.00
01.11.2019 to 31.01.2020	Mustard Oil	1 ltr	104.00	122.00	98.00	121.00	107.00	9.00
	Masoor Dal	1 kg	77.00	95.00	85.00	93.00	77.00	0.00
	Iodized Salt	1 pkt	9.00	18.00	15.00	18.00	15.00	6.00

Source: Records of Directorate of ICDS. Note: NA- Not available; Min. (Minimum) and Max. (Maximum) represent rates of different brands, during concerned period

It can be seen from **Table 2.9** that:

- The lowest rate of the items had not been approved by the RRC, on all occasions. The rates approved were higher by ₹ 1 to ₹ 18 per kg for different items, on different occasions. On three occasions[91], the rates of items were lower than the minimum rate quoted by the two agencies.

Audit analysed the monetary impact of using higher rates for the procurement of these items, during FYs 2017-18 to 2019-20, as detailed in ***Appendix 2.4***. From this analysis it may be seen that, due to non-acceptance of the lowest rates of SNP items, the Department had incurred excess expenditure of ₹ 115.09 crore, during February 2017 to January 2020, for procurement of SNP items. Reasons for non-acceptance of lower rates by the RRC, were not provided to Audit.

[91] *(i) February 2017 to April 2017: for Mustard Oil; (ii) From May 2018 to July 2018: for Mustard Oil and (iii) August 2019 to October 2019: for Masoor Dal*

2.8.2 Excess expenditure on SNP shown in the UCs provided to GoI

During the pandemic period (2020-21 and 2021-22), owing to the closure of AWCs, the nutritional support to ICDS beneficiaries (children and pregnant women & lactating mothers) were provided through THR in lieu of SNP (morning snacks and hot cooked meal).

Audit analysed the THR orders issued by the Department during closure of AWCs, in FYs 2020-21 and 2021-22 and noticed that THR, in the shape of *Masoor* dal, rice, potatoes *etc.*, had been distributed for 17 months[92]. The rates at which these items were to be procured were also prescribed in these THR orders. It was noted that during these two years, total SNP expenditure (THR/ HCM) of ₹ 2,264.85 crore was shown in the UCs submitted to GoI by the State.

The above-mentioned expenditure was compared by Audit with the amount calculated as per number of beneficiaries during 2020-21 & 2021-22. The details of this expenditure calculated by Audit are as shown in **Table 2.10**.

Table 2.10: Distribution of THR during FYs 2020-21 & 2021-22

Distribution (Month/ Year)	Item	Quantity (kg/ gm)	Rate per kg (in ₹)	Amount (in ₹)	Total amount per month per beneficiary (in ₹)
FY 2020-21 (A)					
2nd THR (April 2020)	**Rice**	2 kg	3.00	6.00	69.00
	Potato	2 kg	18.00	36.00	
	Masoor Dal	300 gm	90.00	27.00	
3rd THR (May 2020)	**Rice**	2 kg	3.00	6.00	76.00
	Potato	2 kg	22.00	44.00	
	Masoor Dal	300 gm	85.00	26.00	
4th THR (July 2020)	**Rice**	2 kg	3.00	6.00	84.00
	Potato	2 kg	26.00	52.00	
	Masoor Dal	300 gm	85.00	26.00	
5th THR (August 2020)	**Rice**	2 kg	3.00	6.00	98.00
	Chhola	1 kg	65.00	65.00	
	Masoor Dal	300 gm	90.00	27.00	
6th THR (September 2020)	**Rice**	2 kg	3.00	6.00	98.00
	Chhola	1 kg	65.00	65.00	
	Masoor Dal	300 gm	90.00	27.00	
7th THR (October 2020)	**Rice**	2 kg	3.00	6.00	98.00
	Chhola	1 kg	65.00	65.00	
	Masoor Dal	300 gm	90.00	27.00	
8th THR (November 2020)	**Rice**	2 kg	3.00	6.00	91.00
	Chhola	1 kg	56.00	56.00	
	Masoor Dal	300 gm	96.00	29.00	
9th THR (December 2020)	**Rice**	2 kg	3.00	6.00	91.00
	Chhola	1 kg	56.00	56.00	
	Masoor Dal	300 gm	96.00	29.00	
10th THR (January 2021)	**Rice**	2 kg	3.00	6.00	53.00
	Potato	2 kg	9.00	18.00	
	Masoor Dal	300 gm	96.00	29.00	
Total expenditure per beneficiary in FY 2020-21 (in ₹)					**758.00**
Total number of beneficiaries, as per UC					**89,66,338**
Total expected expenditure (in ₹) (A) = (758 x 89,66,338)					**679,64,84,204.00**

[92] ***FY 2020-21****: nine months and* ***FY 2021-22****: eight months*

Distribution (Month/ Year)	Item	Quantity (kg/ gm)	Rate per kg (in ₹)	Amount (in ₹)	Total amount per month per beneficiary (in ₹)
FY 2021-22 (B)					
11th THR (June 2021)	**Rice**	2 kg	3.00	6.00	67.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	98.00	29.00	
12th THR (July 2021)	**Rice**	2 kg	3.00	6.00	67.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	98.00	29.00	
13th THR (August 2021)	**Rice**	2 kg	3.00	6.00	66.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	92.00	28.00	
14th THR (September 2021)	**Rice**	2 kg	3.00	6.00	66.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	92.00	28.00	
15th THR (October 2021)	**Rice**	2 kg	3.00	6.00	66.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	92.00	28.00	
16th THR (November 2021)	**Rice**	2 kg	3.00	6.00	77.00
	Potato	2 kg	21.00	42.00	
	Masoor Dal	300 gm	96.00	29.00	
17th THR (January 2022)	**Rice**	2 kg	3.00	6.00	73.00
	Potato	2 kg	19.00	38.00	
	Masoor Dal	300 gm	96.00	29.00	
18th THR (February 2022)	**Rice**	2 kg	3.00	6.00	67.00
	Potato	2 kg	17.00	34.00	
	Masoor Dal	300 gm	90.00	27.00	
Total expenditure per beneficiary in FY 2021-22 (in ₹)					**549.00**
Total number of beneficiaries as per UC					**90,62,666**
Total expected expenditure (in ₹)= (549x90,62,666)					**497,54,03,634.00**
Expenditure for January and February 2022 (two months, on 'Ready to eat' Pushti[93] item (in ₹)					***34,74,54,097.00***
Maximum expenditure on normal SNP in March 2022 (in ₹)[94]					***217,18,35,900.00***
Total expenditure in FY 2021-22 (in ₹) (B)					**749,46,93,631.00**
Total=A+B					***1429,11,77,835.00***

Source: Records from Directorate of ICDS

From **Table 2.10**, it may be seen that expenditure of ₹ 1,429.12 crore should have been incurred towards distribution of THR/ HCM, provided in lieu of morning snacks and hot cooked meal, as per the orders issued by the Department. However, in comparison, a total of ₹ 2,264.85 crore was spent on THR/ HCM during this period as per UCs submitted to GoI by the State. During these two years, normal cooked meals had not been served[95] and 'Take home ration' had been distributed, as per the Department's orders. As such, UCs for these FYs (2020-21 and 2021-22) have shown an unexplained excess expenditure of ₹ 835.73 crore, reasons for which were not forthcoming from records.

[93] *As per directives of the WCD&SW Dept., 'Ready to Eat' Pushti was also distributed for the month of January and February 2022*

[94] *Number of beneficiaries X rate per meal X 25 days as SNP was restored in March 2022.*

[95] *Except in March 2022*

2.8.3 Shortfall in coverage in SNP (State overall position)

The components of service delivery under ICDS include provision of Supplementary Nutrition for children below six years of age and pregnant women and lactating mothers. The Consolidated Progress Reports (as of 31st March during FYs 2018-22) of the State showed the number of AWCs reporting, number of AWCs providing SNP, number of SNP beneficiaries *etc*.

The overall position[96], in regard to the population registered, *vis-à-vis* the number of beneficiaries, showed a shortfall in the coverage of Supplementary Nutrition, in 23 districts of West Bengal, during the financial years 2017-18 to 2021-22, as shown in **Table 2.11**.

Table 2.11: Shortfall in coverage in SNP

Year (as on 31st March)	Number of AWCs reported	Number of AWCs providing SNP for 21 days or more in a month	Total population		Number of SNP beneficiaries		Percentage of shortfall	
			Children (0-6 years)	PW&LM	Children (0-6 year)	PW&LM	Children (0-6 years)	PW&LM
2018	1,15,098[97]	1,14,818	76,25,658	14,19,204	61,17,637	13,20,684	20	7
2019	1,16,015[98]	1,15,829	76,83,076	14,90,318	59,57,876	13,60,835	22	9
2020	1,16,685[99]	1,16,634	77,05,935	15,03,341	63,21,698	14,18,138	18	6
2021	1,17,065[100]	1,17,058	81,02,512	16,21,478	72,00,814	15,68,154	11	3
2022	1,19,392[101]	1,19,269	81,96,634	15,44,516	68,70,745	14,65,148	16	5

Source: Consolidated MPRs provided by the Directorate of ICDS

- As may be seen from **Table 2.11**, the shortfall in coverage of eligible children, under the SNP, ranged between 11 *per cent* and 22 *per cent* during the period under audit. In respect of PW&LM, the shortfall in coverage ranged between three *per cent* and nine *per cent,* which was indicative of lack of outreach on part of the AWWs. No reason/ clarification in this regard was furnished by the Department, though sought for.

- Similarly, shortfall in the coverage of Supplementary Nutrition, in regard to severely malnourished children, was also observed during the FYs 2018-22. The shortfall ranged between 33 *per cent* (FY 2018-19) to 100 *per cent* (FY 2020-21) as shown in ***Appendix 2.5***. Reasons for the shortfall in coverage were not found on record.

- As per the Ministry's Nutritional & Feeding Norms[102] (endorsed by the Hon'ble Supreme Court), each AWC was to ensure provision of supplementary nutrition, to the extent of 300 days in a year (*i.e.* 25 days in a month). In the APIPs, the cost of SNP was calculated on the basis of 300 nutrition days in a year. However, in the reporting format of the SNP, *viz*. Monthly Progress Report (MPR) (Format-II), only 21 *plus*

[96] Based on examination of consolidated MPRs provided by the Directorate of ICDS
[97] Out of the total operational 1,15,384 (sanctioned: 1,19,196) AWCs of 575 operational (sanctioned: 576) Projects
[98] Out of the total operational 1,16,113 (sanctioned: 1,19,475) AWCs of 575 operational (sanctioned: 576) Projects
[99] Out of the total operational 1,16,753 (sanctioned: 1,19,525) AWCs of 575 operational (sanctioned: 576) Projects
[100] Out of the total operational 1,17,142 (sanctioned: 1,19,481) AWCs of 576 Projects
[101] Out of the total operational 1,19,481 (sanctioned: 1,19,481) AWCs of 576 Projects
[102] Made effective from February 2009

days was used as criteria instead of stipulated 25 days or more. Hence, the MPR (Format-II), was inconsistent with the Scheme norms. The Directorate did not provide any clarification in this regard.

- It was noticed, from the test-checked AWCs, that during FYs 2017-18 to 2019-20[103], there were instances when the number of nutrition days were less than the stipulated 25 days[104], as shown in ***Appendix 2.6***. Reasons for the same, as emerged from test-check of records *inter alia* included non-availability of food items, closure of AWCs due to vacation *etc*.

2.8.4 Lifting of less quantum of rice vis-à-vis actual requirement

For the purposes of supplementary nutrition under ICDS, GoI provides rice at concessional rates. Rice, so provided, is lifted by the State authorities, from Food Corporation of India, as per allotment orders issued by the Ministry. After receiving the allocation, the Directorate of ICDS distributes the allocation district-wise as per their requirement.

Audit analysed the lifting of Rice during the FYs 2018-19 to 2021-22[105], with respect to the number of beneficiaries in the State, as shown in **Table 2.12**.

Table 2.12: Lifting of Rice against number of beneficiaries

FY	Number of beneficiaries		Requirement of rice per year per child/ women as per menu (kgs)		Required quantity as per menu (kgs)		Total rice required (in MTs)	Quantity lifted from FCI (in MTs)	Percentage of lifting w.r.t requirements
	Children	Women	Children	Women	Children	Women			
2018-19	62,09,049	14,46,761	27	54	16,76,44,323	7,81,25,094	2,45,769	1,30,803	53
2019-20	63,21,698	14,18,138	27	54	17,06,85,846	7,65,79,452	2,47,265	1,31,456	53
2020-21*	89,66,338		18		16,13,94,084		1,61,394	1,44,035	89
2021-22*	90,62,666		16		14,50,02,656		1,45,002	1,60,797	111

Source: Ministry of WCD's framework for ICDS scheme implementation and WCD&SW Department, GoWB's day-wise SNP menu for ICDS beneficiaries

** During the FYs 2020-21 and 2021-22, THR was distributed, instead of cooked meals, wherein two kgs of Rice was distributed to all the registered beneficiaries*

From **Table 2.12**, it may be noted during the FYs 2018-19 and 2019-20 (normal years), lifting of rice from FCI was only 53 *per cent* of the requirement[106], considering all the beneficiaries. Lifting of less quantum of rice from FCI during 2018-19 and 2019-20 indicated the possibility that lesser number of beneficiaries *vis-à-vis* beneficiaries enrolled in AWCs were being served hot cooked meals.

2.8.5 Non-adherence to the nutritional norms of SNP

The aim of SNP was to reduce/ prevent malnutrition among children and PW&LM, by providing supplementary nutrition, as per applicable nutritional norms.

The nutritional standards for children in the age group of 6 months to 3 years, age group of 3 to 6 years, as well as PW&LM, were required to be met by providing 'Take Home Rations', or nutritious hot cooked meals, in accordance with the ICDS scheme guidelines and norms prescribed in Schedule II of the

---

[103] During FYs 2020-21 and 2021-22 THR was distributed as AWCs were closed due to Covid pandemic
[104] The shortfall in nutrition days (i.e. less than 25 days in a month), ranged between 4 months and 25 months in the test-checked AWCs during FYs 2017-18 to 2019-20
[105] Data pertaining to FY 2017-18 was not available
[106] Information pertaining to procurement of rice from other agencies (other than FCI) was not available at the Department level.

National Food Security Act (NFSA), 2013. The Act mandates providing nutritional value of 500 calories and 12-15 gm protein per day, for children, and 600 calories and 18-20 grams of protein per day for PW&LM.

2.8.5.1 Non-adherence to SNP menu

As per the provisions of NFSA as referred *ibid*, the nutritional standards for children (six months to three years) and for children (three to six years) are 500 calories and 12-15 gm of proteins. States were to formulate menus based on these standards prescribed in order to meet nutritional requirements of the targeted groups. Accordingly, WCD&SW Department, West Bengal, prescribed (March 2018) menu[107] for supplementary nutrition under Anganwadi services.

Director of ICDS, while finalizing the menu (June 2018) for days[108] (2, 4 & 6), for children, under SNP, stipulated that the sanctioned rate for Morning Snacks would be ₹ 4.50 per head per day containing a half of a boiled poultry egg (₹ 2.50) and a banana (₹ 2.00).

However, in Malda district, test check of records disclosed that the nutritional aspects had been compromised, due to non-distribution of the items of SNP menu as prescribed by the Department. It was observed, from the records of DPO, Malda, that, as against the sanctioned amount of ₹ 4.50 per head per day for three days (days -2, 4 & 6), bananas had not been provided as morning snacks, to beneficiaries, during the entire period between 8th June 2018 and 16th March 2020. Thereafter, the SNP menu had been suspended, from 17th March 2020 (due to COVID pandemic). It was observed that a ripe banana contained about 110 calories, 1 gram protein, 28 grams carbohydrates, 15 grams sugar (natural), 3 grams fibre and 450 mg potassium.

Thus, non-distribution of banana, contrary to the Government directives, during the period 2018-2020, resulted in deprivation of required nutritional benefits to 3.62 lakh- 4.35 lakh children[109], in the age group of six months to six years, and led to unwarranted savings of ₹ 20.45 crore ***(Appendix 2.7)***.

2.8.5.2 Nutritional values of 'take home ration', distributed during FYs 2020-21 and 2021-22, was lesser than standards of NFSA, 2013

As the Anganwadi services were provided for 25 days in a month, the nutritional value, prescribed for a month, for children, was a minimum of 12,500 calories (500 calories X 25 days) and 300 gm of protein (12 gm X 25 days) and 15,000 calories (600 calories X 25 days) and 450 gm of protein (18 gm X 25 days) for PW&LM.

As mentioned earlier, during the Pandemic period (FYs 2020-21 and 2021-22), support to ICDS beneficiaries (children and PW&LM) was provided in the form of THRs.

Audit analysed the nutritional value of items distributed as THR, in the FYs 2020-21 and 2021-22 as detailed in **Table 2.13**.

---

[107] which was to be introduced in the Anganwadi centres with immediate effect

[108] As per Revised day-wise menu of SNP dated 08.06.2018 of the WCD&SW Department menu for the 1st, 3rd and 5th day: Ready to eat- as morning Snacks (₹ 2.08), Hot cooked meal- Rice with full egg curry and Potato (₹ 5.51). Menu for the 2nd ,4th and 6th day: Morning snacks- Poultry egg boiled (Half) (₹ 2.50) and Banana (₹ 2.00), Hot cooked meal- Khichdi (₹ 3.90)

[109] The monthly banana feeding days varied between 6 and 13 days.

Table 2.13: Nutritional value of THR distributed during FYs 2020-22

Items	Calorie per 100 gram	Protein per 100 gram (gram)	Quantity distributed per month	Calories from distributed quantity	Protein from distributed quantity (gram)
Rice	346.00	6.40	2 kg	6,920.00	128.00
Potato	97.00	1.60	2 kg	1,940.00	32.00
Masoor dal	343.00	25.10	300 gm	1,029.00	75.20
			Total nutritional value	**9,889 calories**	**235.20 gm**
Chhola	369.00	22.50	1 kg	3,690.00	225.00
			Total nutritional value, including *Chhola*	**13,579 calories**	**460.20 gm**

Source: Records of ICDS Directorate

Out of the 17 months, in which THR was distributed to beneficiaries, 2 kgs of rice, 2 kgs of potato and 300 gms of *masoor dal* were distributed, in 12 months (in 2020-21 and 2021-22). The THR, so distributed in these 12 months, was not in conformity with the nutritional value prescribed under the NFSA[110] , as it comprised of only 9,889 calories (79 *per cent*) and 235 gm (78 *per cent*) of protein, whereas the Act prescribed minimum of 12,500 calories and 300 gms of protein per month, for children.

In case of PW&LM, the Act provided minimum nutritional value of 15,000 calories and 450 gms of protein per month, whereas the THR comprising 2 kgs of rice, 2 kgs of potato and 300 gms of *masoor dal*, distributed in these 12 months, had a nutritional value of only 9,889 calories (66 *per cent*) and 235 gms (52 *per cent*) of protein. Hence, the nutritional value of the 'take home ration' in terms of calorific value was less than the standards prescribed under the Act, by 21 *per cent* in case of children and by 34 *per cent* in case of PW&LM.

Hence, the THR, distributed during these 12 months in the FYs 2020-21 and 2021-22, was less in nutritive value than the standards prescribed under the Food and Security Act, 2013.

(i) Non-distribution of THR for six months during Covid pandemic

Rule 8 of the Supplementary Nutrition (under the Integrated Child Development Services Scheme) Rules, 2017, prescribed that "In case of non-supply of meals to beneficiaries in Anganwadi centres on any day due to non-availability of foodgrains or any other reason, the State Government shall pay food security allowance to every beneficiary as per rates specified in the rules". During the Pandemic period *i.e.* FYs 2020-21 and 2021-22, all the AWCs were closed and the State Government had distributed THR to all beneficiaries, for 17 months, from April 2020 to February 2022. Normal SNP was provided from the month of March 2022 onwards.

It was, however, observed that THR had not been provided, for six months, during the Covid period (March 2020 to February 2022), due to non-receipt of instructions from the Department, despite the Ministry having advised the State Government (July 2020) to ensure uninterrupted supply of Supplementary Nutrition to the beneficiaries, during the Pandemic. Consequently, the intended beneficiaries were deprived of the nutritional benefits as envisaged in the Rules referred *ibid.*

---

[110] *National Food Security Act (NFSA), 2013: SCHEDULE II-Nutritional standards: The nutritional standards for children in the age group of 6 months to 3 years, age group of 3 to 6 years and pregnant women and lactating mothers required to be met by providing "Take Home Rations" or nutritious hot cooked meal in accordance with the Integrated Child Development Services Scheme*

(ii) Non-distribution of 'Ready To Eat' packets

During the Pandemic period, while giving directions[111] for distribution of THR to SNP beneficiaries, for January 2022 (17th THR) and February 2022 (18th THR), Director of ICDS categorically mentioned that in addition to distribution of THR, irrespective of the beneficiary's age and nutritional status, morning snacks to all children, as well as special supplementary food for severely malnourished children, in the form of Ready To Eat packets (RTE), would also be provided, in the manner shown in **Table 2.14**.

Table 2.14: Distribution of RTE packets as Morning snacks

Sl. No.	Target Group	Quantity/ Weight of the RTE packet (in Gram)	Colour Code of the Packet
1.	Children of 06 (six) months to 06 (six) years	01 (one) packet of 480 grams each per child per month	Green
2.	Severely Malnourished Children of 06 (six) months to 06 (six) years	05 (five) packets of 480 grams each, per child per month	Orange

Source: Memo No. 2044(23) dated 13.12.2021 of the Directorate-ICDS, GoWB

Scrutiny of records, of the test-checked districts disclosed that the distribution of RTE, along with THR, for the months of January 2022 (17th THR) & February 2022 (18th THR round), had not been done, in five of the six test-checked districts (except Nadia). Reasons for non-distribution of RTE packets were, however, not available in the records made available. This deprived the children from availing the benefits of supplementary nutrition, in the form of RTE, contrary to the directives *ibid.*

2.8.5.3 Inadequate quality checking and monitoring of SNP

As per the Operational Guidelines for Food Safety & Hygiene for SNP, the food provided to the beneficiaries should be of acceptable quality and safe for human consumption. The CDPO or Supervisor was required to draw samples of HCM served at the AWCs and send the same for testing, to a FSSAI[112]/ NABL[113] accredited laboratory. The specified periodicity of sample testing of HCM, was once in a quarter.

In addition, to ensure the quality of the meals being provided, a provision for testing of HCM by the Food and Nutrition Board (FNB)[114], through Quality Control Laboratories (QCLs), had also been envisioned in the above-mentioned instructions. ICDS functionaries were also required to send samples to QCLs of the FNB. FNB, in collaboration with the State Government, was to carry out periodic checks and test the meal or get it tested through accredited/ recognized Government Food Research Laboratories, so as to ensure that the meal met with the specified nutritional standards and quality. Similarly, officers, authorised by the State Government, were also to conduct surprise checks, draw samples and get them tested through the laboratories, to ensure quality and nutrient value of meals.

[111] *December 2021 & February 2022*
[112] *Food Safety and Standards Authority of India*
[113] *National Accreditation Board for Testing and Calibration Laboratories*
[114] *The Food and Nutrition Board (FNB) is a technical support wing of the Child Development Bureau, under the Ministry of WCD, GoI, Its activities are mainly related to nutrition, education and training for ICDS functionaries, as well as food analysis and standardization.*

During test-check of AWCs between December 2022 and January 2023, it was, however, noticed that the samples of food, provided at the AWCs, had never been checked by the FNB in its QCLs. No samples had been collected by the field units of FNB, during FYs 2017-18 to 2021-22. The CDPOs had also not sent samples of food to FSSAI/ NABL accredited laboratories and QCLs of the FNB, during FYs 2017-18 to 2021-22. Moreover, the quality testing of the water, available at the AWCs, had not been carried out. Further, no surprise check, to ensure the quality and nutrient value of the meals, was conducted.

All these were indicative of indifference of the Department towards maintenance of specified nutritional standards and quality of HCM being distributed under ICDS.

2.8.5.4 Damage to food items due to improper storage

As per the ICDS revised Guidelines 2021[115] (i) food stocks at the Anganwadi Centers were to be stored in airtight bins, or stacked neatly in gunny bags and stored in areas free of rodents and insects (ii) dry ingredients, like iodized salt, condiments, oils, soyabean, pulses *etc*., were to be stored in airtight containers and (iii) all stored raw materials and ingredients were to be kept under dry and cool conditions, to prevent spoilage and contamination.

Implementation of the Scheme involved storage of food items for SNP (e.g., rice, *masoor* dal, iodized salt, soyabean chunks, mustard oil *etc.*), at the Project Godowns, in large quantities, as well as at the AWCs, in smaller quantities.

Available records for the State revealed that 3,961.13 quintals of rice, supplied to different districts under SNP, during FY 2020-21, had been damaged for reasons not on record, leading to a loss of ₹ 1.07 crore[116] on account of this damage.

Further, scrutiny of records in the test-checked districts revealed that the following food items had been damaged, during the period 2017-18 to 2021-22 **(Table 2.15)** and had become unsuitable for human consumption.

Table 2.15: Loss due to damaged food items in six selected districts

Name of the item	Quantity damaged (A)	Rate (in ₹) (B)	Amount (in ₹) (A x B)
Rice	497.83 qtl	2,700 per qtl	13,44,141
Masoor Dal	411.25 qtl	7,700 per qtl	31,66,625
Mustard Oil	1,69,416.76 litre	107 per litre	1,81,27,593
Iodized Salt	1,31,486.21 kg	11 per kg	14,46,348
Soyabean	32,049.85 kg	80 per kg	25,63,988
Chhola	1652 kg	52 per kg	85,904
		Total	**2,67,34,599**

Source: Information furnished by the test-checked districts

The purchase rates of these food items (Rice, *Masoor Dal*, Mustard Oil and Iodized Salt), during the period from November 2019 to April 2021, are detailed in ***Appendix 2.8***. Considering the lowest purchase rates for each of the items during the said period, there was a loss of ₹ 2.67 crore, due to this damage, during the period under audit, in five out of the six test-checked districts[117].

[115] *Streamlining Guidelines of SNP*
[116] *the rate of procurement was ₹ 2,700 per quintal*
[117] *Bankura, Birbum, Nadia, Malda and North 24 Parganas*

2.8.5.5 Non-availability of weighing machines, in the test-checked Project offices and AWCs

Each AWC was required to monitor the growth of the children, by recording their weight on a monthly or quarterly basis as per norms[118]. Under this activity, AWWs were required to measure weight and assess the nutritional status of all infants and young children. In the event of detection of any faltering growth, the AWC was required to take corrective measures, like counselling of parents; providing additional food in case of severely underweight children; or making referrals to health facilities. In keeping with the objective, the AWCs were required to be provided with adult[119] and baby weighing machines by the State.

The availability of weighing machines, in the sampled districts, was examined during audit. It was noticed that there were shortfalls in the availability of functional weighing machines, *viz*. child weighing machines/ scales (ranging between 5 *per cent* and 54 *per cent*) and adult weighing machines/ scales (ranging between 26 *per cent* and 87 *per cent*), in the operational AWCs, in the 12 test-checked Projects ***(Appendix 2.9)***. This had prevented regular weight measurement and monitoring of the registered babies/ children and PW&LM, which was essential for identifying underweight, malnourished babies/ children and PW&LMs, for taking remedial action as per guidelines.

Pictures 2.1 & 2.2: Weight measurement of children using salter type weighing scale, at the Banpur Dhanukpara AWC and Uttar Kharika Danga AWC, respectively, under CDPO, Habibpur Project, in Malda district (January 2023)

Among the 48 test-checked AWCs, adult weighing machines were either not available or were non-functional in 12[120] AWCs (25 *per cent* of the test-checked AWCs), whereas, in 9[121] AWCs (19 *per cent*), child weighing machines were non-functional. In the absence of these weighing machines, identification of vulnerable groups like malnourished children could not be done and nor could remedial action be correctly taken.

2.8.5.6 Miscellaneous irregularities relating to SNP

For implementation of the scheme GoI allocates rice at a subsidised rate of ₹ 300 per quintal, on a quarterly basis. After receiving the allocation, the Directorate of ICDS distributes the allocation district-wise. Thereafter, as per orders of the

---

[118] As per the norms of the Scheme, children under the age of three years were to be weighed once a month and children who were 3-6 years of age, were to be weighed once in three months.

[119] Children of age 5-6 years (depending on their weight also) were weighed, using adult weighing machines, as the baby weighing machines were not suitable for bigger children.

*[120] In 12 AWCs, adult weighing machines were either not available or were non-functional; **Nadia** (Chakdaha: one and Ranaghat-1 Addl.: one); **Malda** (English Bazar & Old Malda: two and Habibpur: four) and **North 24 Parganas** {Basirhat-I: one and Panihati (Urban): three}*

*[121] Child weighing machines were non-functional in; **Birbhum** (Rampurhat-I: three AWCs): **Nadia** (Chakdaha: one AWC and Ranaghat-1 Addl.: one AWC) and **North 24 Parganas** (Panihati: four AWCs)*

district authority, the rice is procured and distributed CDPO-wise, through the carrying contractor and is finally distributed to the AWCs, by the respective CDPOs. Fund was also released to the district offices by the Department for payments to be made for lifting of rice from FCI.

(i) THR not provided, even after procurement of rice at higher rates

For providing supplementary nutrition to scheme beneficiaries, GoI allocated 32,129.80 MT of rice to the State for the fourth quarter of FY 2020-21. WCD&SW Department communicated (January 2021) an additional requirement of 29,094.44 MT of rice, to the Ministry of WCD, for meeting the requirement of distribution of THR[122], to beneficiaries, for December 2020 and the 4th Quarter of 2020-21. Additional allocation as sought for by the State was, however, not received from GoI, for reasons not on record. Subsequently, THR, for the months of December 2020 and January 2021, was distributed to beneficiaries from the existing stocks.

As of February 2021, the balance stock of rice available with the State was only 9,064.28 MT. However, due to distribution of THR in place of HCM (during the Pandemic period) to all enrolled beneficiaries, the requirement of rice increased significantly. Accordingly, the Directorate re-calculated an additional requirement of 29,132.13 MT of rice, for the 4th quarter (of the FY 2020-21), for the entire State, and forwarded (April 2021) the same to the Department. Food & Supplies (F&S) Department, GoWB arranged for supply of 29,132.13 MT of rice at a cost of ₹ 97 crore[123], from the Decentralized Procurement Stock[124] and this rice was allotted to the districts in May 2021. By this time (*i.e.* May 2021), the quarterly allocation of 31,157 MT of rice from GoI had also been received. It was noted that THR was not distributed to beneficiaries during February 2021 to May 2021 due to non-availability of adequate stock of rice. This indicated that the Department could not ensure timely procurement of the additional quantity of rice to meet nutritional needs of beneficiaries. Distribution of THR rice was resumed only from June 2021 onwards.

Details of allotment of rice distribution of THR *etc.*, as culled out from the Monthly Progress Reports are detailed in **Table 2.16**.

Table 2.16: Procurement and consumption of rice

Month	Allotment of Rice (in MT)	Whether THR provided	Beneficiaries as per MPR (in number)	Rice required @ two kg per beneficiary (in MT)	Balance quantity, as on 31.03.2022 (in MT)
Opening Stock as on February 2021	9,064.28	--	--	--	--
May 2021	31,157.00* 29,132.13	**No**	--	--	
June 2021	0.00	Yes	89,29,524	17,859.05	
July 2021	31,157.00*	Yes	90,47,946	18,095.89	

[122] As per norms of THR, two kg rice per month per beneficiary, was to be distributed uniformly. As such, the demand of rice, during Covid-19, had increased significantly. Hence, additional quantity of rice was required, for distribution of THR to the beneficiaries.

[123] charging ₹ 3,329.70 per quintal whereas the purchase price of FCI rice was ₹ 300 per quintal.

[124] The State Government (Food & Supplies Department) procures, stores and issues food grains, under the Targeted Public Distribution System. The Scheme of Decentralised Procurement (DCP) refer to the manner of procurement of foodgrains for the central government stock, through the state agencies, rather than through the central agency of FCI. Under DCP, State undertakes direct purchase of paddy/ wheat, on behalf of GoI. Purchase centres are opened by the State Government and its agencies.

Month	Allotment of Rice (in MT)	Whether THR provided	Beneficiaries as per MPR (in number)	Rice required @ two kg per beneficiary (in MT)	Balance quantity, as on 31.03.2022 (in MT)
August 2021	0.00	Yes	90,62,666	18,125.33	
September 2021	0.00	Yes	90,62,666	18,125.33	
October 2021	45,107.81*	Yes	90,62,666	18,125.33	
November 2021	0.00	Yes	90,62,666	18,125.33	
December 2021	52,404.14*	**No**	--	--	
January 2022	0.00	Yes	90,62,666	18,125.33	
February 2022	0.00	Yes	90,62,666	18,125.33	
March 2022	0.00	SNP[125] resumed (HCM started)	83,35,893	12,251.29	
Total	**1,98,022.37**			**1,56,958.21**	**41,064.16**

*Source: Records of ICDS Directorate; * Quarterly allocations from GoI; Note: THR was not distributed during February 2021 to May 2021 and in December 2021*

From the above Table, it is evident that the Department had 41,064.16 MT of undistributed rice, in its stock, as of March 2022. It was also observed that despite availability of sufficient stock of rice, the Department could not ensure distribution of THR in the months of May and December 2021.

No reply, in this regard, was received from the Department, as of September 2024.

(ii) Excess expenditure on procurement of rice at higher rates from other Agencies

GoI allocates rice through FCI at a subsidized rate of ₹ 300 per quintal. The State Government can procure rice from other agencies, only if FCI is unable to supply the respective allocation, after receipt of a 'no supply' certificate from FCI.

Scrutiny of records, of the DPO and CDPO offices, of the six test-checked districts, revealed that these DPOs and CDPOs had procured rice from different State Government agencies, *viz.* West Bengal Essential Commodities Supply Corporation Ltd. (WBECSC)/ West Bengal State Multipurpose Consumers Cooperative Federation Ltd. (CONFED)/ District Controller of Food & Supplies (DCFS), at much higher rates, ranging between ₹ 2,500 per quintal and ₹ 3,000 per quintal, during 2017-19, resulting in excess expenditure of ₹ 20.62 crore, towards the cost of rice as detailed in **Table 2.17**.

Table 2.17: Excess expenditure on procurement of rice during the period 2017-19

District	Excess expenditure on procurement of rice over and above the subsidized rate of FCI					
	Quantity purchased (in qtl)	Agency from whom procured	Range of Rates (₹ per qtl)	Expenditure incurred (in ₹)	Required expenditure at subsidized rate (@ ₹ 300 per qtl) (in ₹)	Excess Expenditure incurred (in ₹)
Birbhum	65,325	WBECSC	2,500-2,950	17,56,98,500	1,95,97,500	15,61,01,000
North 24 Parganas	14,334	CONFED	2,500-3,000	3,58,36,250	43,00,350	3,15,35,900
Nadia	5,480	WBECSC	2,500-3,000	1,46,26,000	16,44,000	1,29,82,000
Jalpaiguri	2,585	WBECSC	2,550-3,000	63,93,450	7,75,500	56,17,950
					Total	**20,62,36,850**

Source: Records made available at test-checked districts

[125] *As hot cooked meals started in March 2022, the calculation of rice required (50 gm per children & 100 gm for PW&LM per day) is for 25 days. As per the Consolidated MPR of March 2022: the total number of children, including 6 months - 3 years & 3 - 6 years, were: 68,70,745 & PW&LM were: 14,65,148*

Though the above procurement was to be made after obtaining a 'no supply' order from FCI, none of the above districts could produce such an order in support of procurement of rice from other agencies, at higher rates.

Thus, procurement of rice over and above the subsidized rates of FCI, had resulted in avoidable excess expenditure of ₹ 20.62 crore from Government exchequer.

(iii) Avoidable expenditure due to allowance of transportation charges of food grains, in violation of prevailing Government orders-₹ 1.07 crore

The WCD&SW Department constituted District Level Tender Committees (DLTCs) for each district[126], to fix the rates for transportation of food articles like *masoor dal*, soyabean, rice *etc.,* procured for beneficiaries of ICDS, under SNP, from district to block godowns and thereafter from block godowns to AWCs. Accordingly, the DLTCs, fixed the rates for transportation, from time to time, through a tendering process. Necessary agreements had been entered into with the concerned agencies by the DPOs (ICDS) of each district, for transportation of such food grains.

In this regard audit observed that Food & Supplies Department, GoWB, allowed (January 2019) transport rebate to distributor/ wholesaler for doorstep delivery of food grains, under Targeted Public Distribution System (TPDS) based on the distance for carrying the food grains. It was also noticed that the same orders were also being followed by the School Education Department, GoWB for carrying food grains under the Mid-day Meal (MDM) scheme.

Scrutiny of records of the test-checked districts, however, disclosed that the rates of transportation charges of food grains were fixed, for delivery of food items under SNP, without taking into cognizance the above-mentioned Government orders (regarding the transportation of food grains). Reasons for non-adoption of existing rates of transportation charges, as followed in other comparable schemes (MDM, PDS), were not available in records made available. The excess expenditure ranged between ₹ 15 and ₹ 74 per quintal per km., with the total avoidable expenditure being ₹ 1.07 crore[127] towards transportation charges (details in ***Appendix 2.10***).

No reply was offered by the DPOs, though called for (September 2024).

(iv) Non-supply of food grains (Rice and Masoor dal) - ₹ 13.64 lakh

The carrying contractors, after lifting the food grains from FCI/ Project godowns[128], were required to deliver the same to the designated centers. In support of delivery of food grains, sub-allotment reports (delivery challans) were to be furnished by the carrying contractors to the issuing authority.

Scrutiny of the sub-allotment of food grain records, of DPO, Bankura, revealed that under CDPO, Barjora, the carrying contractor, in three distribution orders (between October 2020 and February 2021), had lifted 1,780 quintals of rice and 298 quintals of *Masoor dal*. However, after lifting, the carrying contractor

---

[126] Comprising of the District Magistrate, District Programme Officer/ Child development Project Officer (CDPO)-ICDS, Regional Transport Officer (RTO), District Controller of Food & Supplies (DCFS) etc.

*[127] **Birbhum: ₹ 43.68 lakh** {DPO: ₹ 41.44 lakh; CDPO (Suri-II): ₹ 2.24 lakh)}; **Jalpaiguri: ₹ 62.91 lakh** (DPO: ₹ 62.91 lakh) and **Bankura: ₹ 0.90 lakh** (CDPO Chhatna: ₹ 0.90 lakh)*

[128] based on the orders of DPOs/ CDPOs

had not submitted any sub-allotment report (delivery challans *etc.*), of the THR items, to the CDPO office. As per the verification report furnished by the CDPO, it was found that 225 quintals of rice and 64 Quintals of *Masoor dal* had not been distributed (till August 2023) among the AWCs, by the carrying contractor.

Considering the prevailing procurement rates, the cost of the food grains not supplied to the AWCs was calculated at ₹ 13.64 lakh[129].

Loss of food grains, amounting to ₹ 13.64 lakh was attributable to lack of monitoring on the part of the CDPO Barjora under DPO Bankura. The CDPO did not furnish (i) Copy of the FIR, if any, lodged against the carrying contractor (ii) details of the action, if any, taken to recover the cost of food grains from the contractor and (iii) details of the carrying cost paid to the contractor.

(v) Short delivery of 190.70 quintals of FCI Rice to Project Godowns

DPO, Jalpaiguri allocated 600 quintals of rice[130] to CDPO, Dhupguri. Audit scrutiny of the delivery challans and stock register of FCI Rice, at CDPO, Dhupguri, revealed that out of the total allotted quantity of 600 quintals, only 409.30 quintals of rice[131] had been received by the CDPO, resulting in a short delivery of 190.70 quintals. The value of rice short delivered was required to be recovered from the agency that had transported the rice from the FCI/ DCFS godown to the Dhupguri project godown.

CDPO, Dhupguri, in his reply (August 2023), stated that the matter had been reported to the DPO, Jalpaiguri. However, no action (recovery of cost of undelivered rice or other penal action) was found to have been taken against the erring contractor.

(vi) Food quantities not traceable in Stock register - ₹ 36.51 lakh

In terms of the West Bengal Financial Rules, all materials received in Stock should be recorded in the appropriate Stock Register. Issues therefrom and balance in stock was also to be properly maintained through proper accounting.

In this regard, Audit observed that, as per entries made in the stock book of CDPO, Matiali, in Jalpaiguri district, the stock position of food grains *viz.* Rice, *Masoor Dal*, Mustard Oil and Salt, as on 09 June 2017, was as follows:

Table 2.18: Cost of total food grains as per stock as on 09 June 2017

Item	Quantity	Rate (in ₹)	Total amount (in ₹)
Rice	800 quintals	2,650 per quintal	21,20,000
Masoor Dal	220 quintals	6,000 per quintal	13,20,000
Mustard Oil	2,100 litres	95 per litre	1,99,500
Iodised salt	1,100 kgs	10 per kg	11,000
		Total	**36,50,500**

Source: Records of CDPO, Matiali

There were, however, no entries as to issue of the above quantities of food grains to the AWCs nor was the stock carried forward in the subsequent stock register entry dated 18 July 2017. This raised serious doubts as to proper utilization of the stock valued at ₹ 36.51 lakh and chances of misappropriation thereof could not be ruled out.

---

[129] (225 X ₹ 3,329.70 + 64 X ₹ 9,600) = ₹ 13.64 lakh
[130] vide work order no. 312/ DIST/ ICDS dated 23.11.2020
[131] vide challan no. 1988 to 1991 dated 24.11.2020

Further, the stock register, for the period 2017-18 to 2021-22, had not been maintained in a proper format and there was no certified periodical closing and opening balances of quantities of the food items.

The CDPO Matiali had not furnished any reply in this regard (September 2024).

(vii) Excess reimbursement of cooking cost to AWCs - ₹ 20.64 lakh

For implementing SNP in the State, the WCD&SW Department had fixed the cost of Supplementary Nutrition per head, per day, for children (six months to six years) and PW&LM and severely malnourished children, as being ₹ 8.00, ₹ 9.50 and ₹ 12.00, respectively.

Further, in order to meet nutritional requirements of beneficiaries, eggs and vegetables were to be procured by AWCs and costs of the same were reimbursed by CDPOs as cooking cost. Details of the same are shown in **Table 2.19** below:

Table 2.19: Rate of cooking cost reimbursable to AWCs as per day-wise menu chart followed for supplementary nutrition at AWCs

Type of beneficiaries	Cost for 1st, 3rd and 5th day of week per head per day (in ₹)			Cost of 2nd, 4th and 6th day of week per head per day (in ₹)					Average cost per head per day (in ₹)
	Egg	Potato	Total	Egg	Soyabean	Potato	Green Veg.	Total	
Children	5.00	0.28	5.28	2.5	1.02	0.42	1.03	4.97	5.125
PW&LM	5.00	1.33	6.33	5.00	2.13	0.56	1.66	9.35	7.84

Source: Menu Chart as per Government Orders of the Directorate ICDS; Note: Costs for Severely Malnourished Children have been ignored, due to insignificant number

The cooking cost is reimbursable to AWWs based on the total number of meals served by them, to the beneficiaries, on a monthly basis. It was seen during scrutiny of records that in test-checked CDPOs, payment released to AWWs was in excess of the total number of meals required to be served, considering the number of beneficiaries enrolled in the project. During FY 2019-20, the excess payment to the AWWs towards reimbursement of cooking cost stood at ₹ 20.64 lakh *(Appendix 2.11)* considering the month-wise number of beneficiaries who availed the benefits of SNP.

Reasons for the excess reimbursement made to the AWWs were not clarified to Audit, though called for.

Recommendations:

2.4 Efforts should be made to promote Supplementary Nutrition for 300 days per year as per the stipulated calorific and nutritive values to ensure specified nutrition for the intended beneficiaries.

2.5 Regular sample testing of food distributed under Supplementary Nutrition Programme by the Anganwadi Centres may be carried out to ensure that food of specified quality and standard is distributed.

2.9 Operation of non-formal Pre-School Education (PSE) in AWCs

One of the objectives of the ICDS scheme is laying the foundation for proper psychological, physical and social development of children, through non-formal Pre-School Education. Pre-School Education was to be provided for 300 days in a year, *i.e.* for 25 days in a month to children of the three to six years of age group. Availability of adequate facilities was a pre-requisite for effective implementation of this component of the Scheme.

2.9.1 Purchases of ECCE/ PSE Kits

The Early Childhood Care and Education[132] (ECCE) programme, as part of PSE, aims at repositioning the AWCs as vibrant Early Childhood Development Centers, providing a joyful learning environment. The emphasis is on four dedicated hours of ECCE sessions, covering development priorities for each sub-stage *i.e.* early stimulation/ interaction needs for children below three years, and develop mentally appropriate pre-school education for children who are three to six years old and a more structured and planned school readiness component, for children who are five to six years old.

The ICDS guidelines provided for ECCE Kits[133], for each AWC @ ₹ 5,000 per AWC per annum (including the cost of Pre- School Education Kits and Activity Book). It was noticed that GoI approved ₹ 266.66 crore[134] for purchase of ECCE Kits during FYs 2017-18 to 2021-22.

Examination of records revealed that as against the requirement of 5,84,873 number of kits during 2017-18 to 2021-22, only 25,997 number of kits were procured (during 2017-18 and 2018-19) at a total cost of ₹ 7.75 crore by the Directorate. No procurement of ECCE kits was made in the FYs 2019-20 to 2021-22. Reasons for not purchasing ECCE kits were not found available in records.

It was, therefore, evident from above that the shortfall in procurement, in these five years, was around 96 *per cent*[135] and the majority of AWCs had not received the ECCE kits, even once in these five years adversely impacting pre-school education.

2.9.2 Purchase of Medicine Kits

ICDS guidelines also provide for supply of medicine kits @ ₹ 1,500 per annum, for each AWC. Each medicine kit is to contain prescribed medicines[136] as per quantities approved by the Department.

From the available records it was seen that GoI approved ₹ 81.75 crore for purchase of medicine kits during 2017-18 to 2021-22. It was further ascertained from records that as against the requirement of 5,84,873 number of medicine kits, for AWCs, during 2017-18 to 2021-22, only 1,16,904 number of kits were procured at a cost of ₹ 11.37 crore by the Directorate.

It was therefore, evident from above that the shortfall in procurement of medicine kits, in these five years, was around 80 *per cent* and no AWCs had received medicine kits in the years 2017-18, 2018-19 and 2021-22. Reasons for not purchasing the medicine kits were not found available on records.

2.9.3 Shortfall in procurement of uniform (sarees)

Ministry of WCD, Govt. of India, revised its norms (in November 2017), to increase the rate of uniform to ₹ 400 per saree/ local dress, for two sets each, of

---

[132] *ECCE/ non-formal Pre-School Education (PSE) covers children of age group 3-6 years*

[133] *Comprising of items like toys, blocks, presentation board, water colour, activity books etc.*

[134] *Exact Funds received for this particular purpose could not, however, be ascertained by Audit as the sanction orders of GoI were inclusive of all the components of Anganwadi Services (General)*

[135] *Kits required: (5,84,873 minus kits procured: 25,997)/ (Kits required: 5,84,873) = 96 per cent*

[136] *like paracetamol syrup, paracetamol tablets, B-complex syrup, Oral Rehydration Solution (ORS), Povidone iodine solution etc.*

AWW and AWH, in every year. Examination of approved APIPs from 2017-18 to 2021-22 revealed that provision for sarees, along with other components like ECCE Kit, medicine kit *etc*., for AWWs and AWHs had been included in the annual plans.

The requirement of funds proposed by the State, funds approved by GoI, and the expenditure incurred, during FYs 2017-18 to 2021-22, is given in **Table 2.20**.

Table 2.20: Approval *vis-à-vis* expenditure on uniforms in 2017-22

Financial Year	Proposed to GoI (₹ in lakh)	Approved by GoI (₹ in lakh)	No. of AWWs & AWHs	Requirement of uniforms	Expenditure incurred	
					Number	Amount (₹ in crore)
2017-18	NA	1,292.29	2,09,519	4,19,038	14,696	0.29
2018-19	1,845.09	1,671.62	2,09,058	4,18,116	0	0.00
2019-20	1,879.68	1,669.35	2,08,840	4,17,680	3,94,712	11.84
2020-21	1,898.02	1,668.68	2,09,670	4,19,340	1,92,439	5.77
2021-22	1,817.60	1,817.60	2,05,665	4,11,330	2,49,770	7.50
			Total	**20,85,504**	**8,51,617**	**25.40**

Source: Records of Directorate of ICDS; Note: Exact Funds received for this particular purpose could not be ascertained, as the sanction orders of GoI were inclusive of all components of Anganwadi Services (General).

It is evident from **Table 2.20** that during FYs 2017-18 and 2021-22, against the total requirement of 20,85,504 sarees, for AWWs and AWHs, only 8,51,617 (41 *per cent*) sarees had been purchased by the Department at a cost of ₹ 25.40 crore. Thus, there was a shortfall of 59 *per cent* in procurement, as against requirements during these five years. It was also noted that in the FY 2018-19, no sarees had been purchased for AWWs and AWHs. Reasons for shortfall in procurement of uniforms were, however, not forthcoming from records.

2.9.4 Deficiencies in facilities and amenities at the AWCs impacting PSE

Ministry of WCD, GoI[137] instructed that ICDS owned AWC buildings must have separate sitting rooms for children/ women, child-friendly toilets, space for playing of children (indoor and outdoor activities), safe drinking water facilities, separate kitchen and store for storing food items. Government owned AWC buildings were considered better suited for PSE[138] activities (indoor area, as well as outside play area), as compared to rented rooms & others. Further, ICDS Mission's Broad Framework for Implementation also envisaged provisioning of 'special education activity kits/ books' for Children with Special Needs (CWSN).

It was seen from the 48 test-checked AWCs, that:

- Only 21 AWCs (44 *per cent*) were functional from their own buildings.

[137] *vide G.O. No. 16-3/ 2009-ME Vol. II dated 10th March 2011 in its instruction to the States/ Union Territories (UTs)*

[138] *AWWs were required to maintain Pre-School Education Registers at the AWCs, in which the names of the eligible children (children in the age-group of three to six years), as well as their attendance, were to be recorded.*

- In three AWCs[139], PSE activities were being carried out in open spaces instead of a proper room.
- PSE kits comprised 41 items[140] of learning for the children, in the age group 3-6 years. Audit noticed that nine AWCs did not have PSE kits. Further, in the remaining test-checked AWCs it was found that there were insufficient number of items[141] in the PSE kits.
- None of the 48 AWCs had special education activity kits/ books for Children with Special Needs (CWSN).
- Blackboards were available in 26 of 48 AWCs (54 *per cent*) only.


Pictures 2.3 & 2.4: AWC running in a small room of a private house, with a small outside area, with nominally available PSE kit, at the Kalitala Litchubagan AWC, in the Nadia district (December 2022)


Pictures 2.5 & 2.6: PSE in open space, in the Lotabhanga AWC, in Malda district. The centre was functioning from a small, rented room, without sufficient indoor space for PSE activities (January 2023)

Failure of the Department in providing the requisite infrastructure, with the required facilities/ amenities, led to deficient implementation of PSE and impacted the quality of services being delivered.

Recommendation:

2.6 Steps may be taken to ensure the availability of facilities/ amenities, for non-formal Pre-School Education (PSE), at the Anganwadi Centre level, in order to improve the quality of services being provided.

---

[139] *Kalachandpur AWC (Indpur, Bankura), Kalikapur-III AWC (Rampurhat-I, Birbhum) and Lotabhanga AWC (Habibpur, Malda).*

[140] *These items indicated water colours, art & craft set, brush, non-toxic crayons, shape posters, dolls, activity cards, conversation cards, slates, kitchen set, fruit set, vegetable set, animal set, doctor set, jigsaw puzzle, letters & numbers, puzzle board, number wheel, alphabet sorting trays etc.*

[141] *Only some toys & charts were found available in the test-checked AWCs.*

2.10 Nutrition and Health Education

The objective of Nutrition and Health Education (NHE) component under ICDS, was to enhance the capability of the mother (in the age group of 15 years to 45 years) in looking after the health and nutritional needs of children.

The strategy for providing NHE, *inter alia,* included Home visits by the AWW, to educate parents so that they could plan for an effective role in the child's growth and development, with special emphasis on newborn children.

2.10.1 Dissemination of NHE, during home visits and mothers' meetings

ICDS Mission's Broad Framework for Implementation provides that nutrition and health education is to be imparted to beneficiaries through home visits, local gatherings *etc*.

Identification of the homes of pregnant women and young children, to be visited by AWWs, within their respective jurisdictions, was stated to be done through: (i) the registered beneficiaries who availed of Supplementary Nutrition from the AWCs and (ii) mother' meetings.

However, the number & periodicity of home visits to be conducted by the AWWs, for dissemination of NHE, had not been fixed in any of the test-checked projects. Moreover, number of home visits actually conducted by AWWs was also not available in the records produced. As such attainment of envisaged objectives of NHE could not be ascertained in audit.

2.11 Inadequate infrastructural facilities and amenities in the AWCs

An AWC was required[142] to have a separate sitting room for children/ women, separate kitchen, store for storing food items and separate space for children to play (indoor and outdoor activities). Moreover, the Broad Framework for Implementation of the ICDS Mission (2013) envisaged that AWCs should be child friendly, with all relevant infrastructural facilities like toilets, drinking water, provision of electricity *etc*. The Framework also envisaged a space of at least 600 sq. ft. for the AWCs.

Audit of the AWCs however, revealed noticeable shortages in terms of infrastructural facilities and amenities which would hamper child-friendly service delivery. As per data provided by the Directorate of ICDS, out of the total operational 1,19,481 AWCs in the State (as of March 2022), 61,314 AWCs (51 *per cent*), were housed in 'own buildings', under the control of the ICDS-Directorate. A total of 19,479 AWCs were being run in rented buildings, while the rest were being run in rooms that were neither owned, nor rented[143], by the ICDS. Further, 36,084 AWCs (30 *per cent*) had no toilet facilities and 10,680 AWCs (nine *per cent*) did not have safe drinking water facilities.

With regard to the six test-checked districts, the infrastructural facilities & amenities (including utensils, furniture), available in the AWCs, as of March 2022, are detailed in **Table 2.21**.

---

[142] *Vide para 4 of the guidelines*

[143] *Such as AWCs accommodated in rent-free schools, rent-free private houses and rent-free Govt. buildings*

Table 2.21: Infrastructural facilities and amenities in AWCs in the test-checked districts

Infrastructural facilities & amenities	North 24 Parganas	Nadia	Bankura	Birbhum	Malda	Jalpaiguri	Total of test-checked AWCs
	(Availability in *per cent*)						
Operational AWCs	**10,368**	**6,934**	**5,739**	**5,191**	**5,723**	**3,936**	**48**
Own building	2,773 *(27)*	2,275 *(33)*	4,124 *(72)*	3,724 *(72)*	1,954 *(34)*	2,592 *(66)*	
Rented house	5,478	743	0	0	1,584	586	
Primary school building	872	1,543	626	101	80	110	
Private house	931	2,105	44	1,122	360	545	
Other Govt. Building	314	268	945	244	1,745	103	
PSE kit	NA	945 *(86)*	Not furnished	NA	5,520 *(4)*	NA	
Electricity	4,381 *(42)*	475 *(7)*	0	0	25 *(0.44)*	120 *(3)*	
Furniture [144]	NA	1,109 *(16)*	NA	NA	3,120 *(55)*	2,882 *(73)*	
Black Board	NA	1,578 *(23)*	NA	3,724 *(72)*	1,945 *(34)*	3,039 *(77)*	
Drinking water	9,485	6,898	4,441	3,680	5,723	3,629	
Toilet	7,553	5,548	3,011	3,268	3,342	2,107	

Source: Information & documents furnished by the test-checked DPO-ICDS offices

It follows from scrutiny of the data and **Table 2.21** that

- The shortfall in operation of AWCs, from 'Government owned buildings', ranged between 28 *per cent* and 73 *per cent*. It indicated that infrastructure, suitable for implementation of various schematic interventions, was not available in many of the AWCs.
- In most of the AWCs of test-checked districts, there was no electricity for lighting of rooms or for cooling the rooms during summer. The shortfall in this regard ranged between 58 *per cent* and 100 *per cent.* In the test-checked 48 AWCs, only four AWCs [145] had electricity connections.

Further, the facilities available in the 48 test-checked AWCs, are shown in ***Appendix 2.12***. It was noticed that:

- Only 21 AWCs (44 *per cent*) were being run from 'own buildings', under the control of the ICDS Directorate.

[144] *Furniture here refers to Chair, Table and Almirah*
[145] *Kalitala Litchubagan AWC & Uttar Palitpara GSFP Primary School AWC, in Ranaghat-I Additional Project; Panchpota Masjid Para AWC & 1 No. Anandanagar Netaji Adarshya Sangha Club AWC, in the Chakdah Project, under the Nadia District.*

- The Kalachandpur AWC (Indpur, Bankura) was running in an open verandah of a private house. The Kalikapur-III AWC (Rampurhat-I, Birbhum) was running in an open space and the Lotabhanga AWC (Habibpur, Malda) and Bapuji Colony 2 AWC {English Bazar & Old Malda (Urban), Malda}, were running in very small, rented rooms.
- In 23 AWCs, there were no toilet facilities.
- None of the 48 test-checked AWCs had the following facilities
  a) gas ovens/ cylinder and water filter, for safe drinking water
  b) Medicines/ medical kits

Infrastructural deficiencies adversely impacted the quality of the services *viz.* adequate space for spot feeding, hygienic conditions, medical kits, playing facilities *etc.,* under the scheme.

2.12 Construction and upgradation of AWCs

As per provisions of the Ministry's Broad Framework for Implementation of the ICDS Mission (2013), adequate and appropriate infrastructure for AWCs, including construction of new buildings, should be ensured.

In order to create better infrastructure in AWCs, the Ministry approved construction of 7,102 new AWCs, as well as upgradation of 5,988 existing AWCs, in between 2013-14 and 2016-17, based on the approved APIPs of the State. The fund sharing pattern between GoI and the State, for this was 75:25, for units sanctioned in FYs 2013-14 and 2014-15, and 60:40 for FY 2016-17. The construction of AWC units, sanctioned during FY 2016-17, was to be done in convergence with the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), which provided for an expenditure of ₹ 2.00 lakh from the General Fund[146] as the cost of construction for each AWC, during FY 2016-17. For Construction & Renovation of AWCs, funds were released directly to the District Magistrates, who in turn released those funds to the Block Development Officers (BDOs)/ Executive Officers-Panchayat Samities (EOs-PSs), for execution of the sanctioned works.

Shortcomings noticed, in regard to the utilisation of these funds, are discussed in the succeeding paragraphs.

2.12.1 Loss of central funds due to non-utilisation of previous grants

During 2013-14, GoI sanctioned construction of 320 AWCs and upgradation of 5,000 AWCs at an estimated cost of ₹64.40 crore (GoI share being ₹ 48.30 crore). First instalment of GoI share of ₹24.15 crore was released in October 2013. The amount received from GoI stipulated completion of construction of the AWCs, within the financial year or six months from the date of receipt of the funds, failing which installment due to the State would be considered for allocation to other States. From the scrutiny of available records,

[146] *AWCs constructed from "General Fund", refers to the construction completed using the funds received out of the sharing pattern of the Central Govt. and State Govt, against AWCs constructed under Convergence scheme in which construction were done utilising Funds out of the receipts of the Rural Development Department.*

it was noticed that the Department had released (October 2014) ₹ 32.20 crore[147], to the Directorate of Social Welfare, for construction of 160 AWCs and up-gradation of 2,500 AWCs, in the State.

The status of utilization of funds, as received from the districts (as of August 2022), was as detailed in **Table 2.22**.

Table 2.22: Status of utilization of GoI funds sanctioned during 2013-14

Sl. No.	Purpose of Grant	No. of units approved	Total amount allotted to districts, including matching grant of State (₹ in lakh)	No. of units for which UCs were received	Value of UCs received (₹ in lakh)	No. of units for which UCs were not received	UCs pending from the districts as of August 2022 (₹ in lakh)
1.	**Construction of AWCs**	160	720.00	96	431.79	64	288.21
2.	**Upgradation of AWCs**	2,500	2,500.00	1,349	1,550.54	1,151	949.46
Total			**3,220.00**		**1,982.33**		**1,237.67**

Source: Documents provided by the WCD&SW Department

It would thus follow from above that even after a lapse of more than eight years from the date of release of funds, utilization certificates of ₹ 12.38 crore were yet to be furnished by the district authorities to the Department. Due to this, the Department was denied the second instalment of funds, amounting to ₹ 24.15 crore, from GoI. The status of construction of the 64 remaining AWCs and upgradation of 1,151 AWCs, for which UCs had not been furnished by the districts, could not be ascertained in audit.

2.12.2 Non-utilisation of funds

It was noticed that GoI had allotted (December 2014) an amount of ₹ 7.41 crore, towards upgradation of 988 AWCs, subject to utilization of funds within the current FY or within six months from the date of receipt of the funds. Even though Grants-in-aid of ₹ 7.41 crore of the Central Share, had been credited to the State exchequer in December 2014, the Department released ₹ 9.88 crore (GoI: ₹ 7.41 crore; State Share: ₹ 2.47 crore) to the Director of Social Welfare in September 2015, *i.e.* after a lapse of eight months from the date of receipt of the funds from GoI. The entire funds of ₹ 9.88 crore remained unutilised, as of August 2022.

2.12.3 Inordinate delays in the completion of construction and upgradation of AWCs

GoI had made allotment of ₹ 81.38 crore, during FY 2016-17, for construction of 6,782 AWCs, in convergence with MGNREGA. The total allotment of ₹ 135.64 crore (including GoI share: ₹ 81.38 crore and State share: ₹ 54.26 crore) was released to the districts in FY 2016-17. Records disclosed that out of 6,782 AWCs, utilization certificates, for construction of 3,265 AWCs

[147] *first instalment of the Central share, received in October 2013: ₹ 24.15 crore and matching grant of State share: ₹ 8.05 crore*

amounting to ₹ 66.55 crore, had not been received by the Department from the districts, as of August 2022. Thus, there had been inordinate delays, ranging upto six years, in respect of construction of 3,265 number of AWCs.

In the Exit Conference held in February 2024, regarding delay of six years in the completion of construction and upgradation of 6,782 AWCs through MGNREGA scheme, the Principal Secretary conveyed that it was not possible to construct AWCs presently within a cap of ₹ 7.00 lakh, which included a labour component to be provided through MGNREGA for ₹ 5.00 lakh and materials component of ₹ 2.00 lakh. It was also stated that it was difficult to converge construction of AWCs with other schemes and that there was hardly any fund available for maintenance and upkeep of the AWCs.

However, the response did not clarify whether these issues had been flagged to the GoI, for appropriate redressal. Further, the status of construction of these 3,329 (3,265+64) AWCs was also not conveyed to Audit.

2.12.3.1 Status of construction and upgradation of AWCs in test-checked districts

Scrutiny of records related to construction and upgradation of AWCs, in three of the test-checked districts[148] (the status of the other three districts was not made available to Audit), revealed that 1,126 units were sanctioned for construction/ upgradation[149] at a cost of ₹ 19.85 crore.

- It was noticed that in Bankura district, out of ₹ 16.01 crore sanctioned for construction or/ and upgradation of 854 AWCs, only 510 AWCs had been completed and an amount of ₹ 9.13 crore could only be utilized by the district authorities.
- Similarly, in Birbum and Jalpaiguri districts out of 272 units, sanctioned for construction and upgrdation of AWCs, at a cost of ₹ 3.84 crore, only 262 units could be completed after expending an amount of ₹ 3.55 crore.

The fact that 354 AWCs had not been completed (November 2022), indicated a lackadaisical approach of the Department and the concerned authorities. Besides, utilisation of the aforesaid fund for other purposes, not related to construction or/ and upgradation of AWCs, can not be ruled out.

2.12.4 Construction of AWCs under RIDF-XXV: non-completion of projects

The Government of West Bengal also received funds for the construction of AWCs, from the National Bank for Agriculture and Rural Development (NABARD). NABARD sanctioned loans for financing the construction of AWCs from the Rural Infrastructure Development Fund (RIDF).

Under RIDF-XXV, NABARD sanctioned ₹ 189.70 crore (February 2020), for the construction of 1,430 AWCs, in different districts of the State. These construction works were scheduled to commence from February 2020.

---

[148] *Bankura, Birbhum and Jalpaiguri*

[149] *Bankura (854 units: ₹ 16.01 crore); Birbhum (160 units: ₹ 1.60 crore) and Jalpaiguri (112 units: ₹ 2.24 crore)*

The physical and financial status of construction of AWCs, under RIDF-XXV, was as shown in **Table 2.23**.

Table 2.23: Physical & financial progress of construction of AWCs, using RIDF funds (as of November 2022) *(₹ in lakh)*

Sl. No.	District	No. of AWCs sanctioned	Total project cost	NABARD Loan	No. of units completed	No. of units not started	Work in progress	Total cost of work done
1.	**Hooghly**	125	1,600.03	1,360.82	73	21	31	622.51
2.	**Paschim Medinipur**	322	4,128.69	3,509.12	104	48	170	1,390.70
3.	**Nadia**	22	281.33	239.23	21	01	0	251.63
4.	**Bankura**	157	2,013.03	1,711.99	81	15	61	585.60
5.	**Birbhum**	09	115.13	97.84	03	06	0	38.02
6.	**Howrah**	15	191.92	163.10	09	03	03	143.16
7.	**Paschim Bardhaman**	14	178.92	152.04	04	02	08	83.25
8.	**Malda**	17	217.26	184.62	17	0	0	216.53
9.	**Purulia**	51	656.07	557.76	07	21	23	244.37
10.	**Kalimpong**	220	3,471.16	2,951.55	162	13	45	2,100.71
11.	**Purba Medinipur**	432	5,527.89	4,697.92	149	76	207	3,295.09
12.	**Purba Bardhaman**	46	588.87	500.46	12	0	34	436.84
	Total	**1,430**	**18,970.30**	**16,126.4**	**642**	**206**	**582**	**9,408.41**

Source: Records provided by the WCD&SW Department; Note: Residual funds, other than NABARD loan, were to be borne by the State

As evident from **Table 2.23**, the physical achievement was only 44.89 *per cent*, as just 642 out of 1,430 targeted projects had been completed, till November 2022. This has led to delay of more than two years in completion of these projects and denial of services to intended beneficiaries.

There were no recorded reasons for not commencing work related to 206 AWCs. However, records of the test-checked districts showed that seven buildings in Bankura and one in Nadia, had not been executed due to land disputes.

2.12.5 Inordinate delays in the construction of toilets and drinking water facilities

With a view to providing proper sanitation and drinking water in AWCs, GoI released funds during the period from FY 2017-18 to FY 2019-20, for construction of toilets, as well as for providing drinking water facilities in the AWCs, as shown in **Table 2.24**.

Table 2.24: Status of construction of toilets & drinking water facilities (as of November 2022)

FY of sanction	Units sanctioned	Cost per unit (in ₹)	Sanctioned amount (₹ in lakh)	Amount released by Central Government (60 *per cent* of sanctioned amount) (₹ in lakh)	Amount released by State Government (40 *per cent* of sanctioned amount) (₹ in lakh)	No of units constructed (as of November 2022)	Amount expended (₹ in lakh)
Construction of toilets in AWCs							
2017-18	2,274	12,000	272.88	163.73	109.15	2,056	249.12
2018-19	2,054	12,000	246.48	147.89	98.59	Nil	Records not furnished
2019-20	13,991	12,000	1,678.92	1,007.35	671.57	Nil	Nil
Total	**18,319**		**2,198.28**	**1,318.97**	**879.31**	**2,056**	**249.12**
Construction of drinking water facilities							
2017-18	2,871	10,000	287.10	172.26	114.84	Nil	Records not furnished
2018-19	2,871	10,000	287.10	172.26	114.84	Nil	Records not furnished
2019-20	5,432	10,000	543.20	325.92	217.28	Nil	Nil
Total	**11,174**		**1,117.40**	**670.44**	**446.96**	**Nil**	**--**
Grand Total			**3,315.68**	**1,989.41**	**1,326.27**	**2,056**	**249.12**

Source: Information & documents furnished by the WCD&SW Department

From the above **Table 2.24** it can be seen that the construction work of only 2,056 toilets, out of the 18,319 toilets sanctioned during the FYs 2017-18 to 2019-20, had been completed as of November 2022, despite availability of funds. Further, as none of the 11,174 drinking water facilities could be completed, the beneficiaries were deprived of access to safe drinking water. Reasons for non-utilisation of the funds were not clarified by the Department.

Recommendation:

2.7 ***Anganwadi Centres may be equipped with child-friendly buildings, essential facilities/ amenities (e.g. toilet facilities, safe drinking water, medicine kits etc.), for smooth and effective delivery of Integrated Child Development Services Scheme, in a time-bound manner.***

2.13 Shortage of Human Resources

In the Anganwadi services framework, the CDPOs[150], ACDPOs[151] and Supervisors[152] had oversight functions, while AWWs[153] and AWHs[154] were the frontline workers, providing the core services. The overall staff position in the

[150] *The CDPO holds direct charge of the scheme in ICDS Project (block/ municipality)*

[151] *The ACDPO assists the CDPO in running of the scheme in ICDS Projects (block/ municipalities).*

[152] *The Supervisor guides/ supervises the AWWs in running the AWC and submission of MPR etc. The Supervisor reports to the CDPO.*

[153] *An 'Anganwadi Worker' (AWW) is a lady engaged from the local community, she is an honorary worker, under the ICDS scheme, at the AWC. The AWW runs the AWC for delivery of services under the ICDS scheme and is paid monthly honorarium, as decided by the Government.*

[154] *The 'Anganwadi Helper' (AWH) is a lady engaged from the local community, she is an honorary worker under the ICDS scheme at the AWC, to assist the AWW in running the AWC, for delivery of services under the ICDS scheme. The AWH is paid monthly honorarium, as decided by the Government.*

State for the ICDS framework (576 ICDS projects; 1,19,481 AWCs), as of March 2022, is shown in **Table 2.25**.

Table 2.25: PIP *vis-à-vis* the sanctioned strength (as of March 2022)

No. of CDPOs		No. of ACDPOs		No. of Supervisors		No. of AWWs		No. of AWHs	
SS	**PIP**	**SS**	**PIP**	**SS**	**PIP**	**SS**	**PIP**	**SS**	**PIP**
576	274 (48 *per cent*)	225	82 (36 *per cent*)	5,053	1,179 (23 *per cent*)	1,19,481	1,05,679 (88 *per cent*)	1,19,481	1,00,521 (84 *per cent*)

Source: Consolidated MPR provided by the Directorate-ICDS, GoWB;
***SS:** Sanctioned Strength and **PIP:** Persons-in-Position*

From the table above, it is evident that there were shortages of 12 to 16 *per cent* in the posts of AWWs and AWHs respectively, who actually provide the field level services under ICDS. Thus, shortage of manpower in this category raises the risk of non-delivery of services to intended beneficiaries. There was also acute shortage (ranging from 52 to 77 *per cent*) in the supervisory cadre *i.e.* in the posts of Supervisors, ACDPOs and CDPOs. Absence of supervisory staff impacted both monitoring of the Scheme and consequential quality of services provided under ICDS.

Further, in the test-checked districts, there were significant shortages in these key posts, as reflected in **Table 2.26**.

Table 2.26: PIP versus sanctioned strength, in test-checked districts (as of March 2022)

District	CDPOs			ACDPOs			Supervisors			AWWs			AWHs		
	SS	PIP	*per ce ntage*	SS	PIP	*perce ntage*	SS	PIP	*perce ntage*	SS	PIP	*perce ntage*	SS	PIP	*perce ntage*
Bankura	27	16	41	10	2	80	258	58	78	5,739	5,203	9	5,739	4,896	15
Birbhum	24	14	42	6	2	67	213	55	74	5,191	4,627	11	5,191	4,041	22
Nadia	30	12	60	17	9	47	288	44	85	6,934	6,461	7	6,934	6,033	13
Malda	26	12	54	11	2	82	249	65	74	5,723	5,036	12	5,723	4,901	14
North 24 Parganas	58	25	57	20	11	45	431	119	72	10,368	9,614	7	10,368	9,402	9
Jalpaiguri	16	4	75	9	2	78	167	42	75	3,936	3,470	12	3,936	2,908	26

Source: Consolidated MPR furnished by the Directorate and the respective DPOs;
***SS:** Sanctioned Strength and **PIP:** number of Persons-in-Position*

As of March 2022, the six selected districts had 37,891[155] operational AWCs. However, there were 34,411 AWWs and 32,181 AWHs in position respectively which indicated that there were AWWs/ AWHs holding charge of more than one AWC.

[155] *Each AWC was to be looked after by one AWW and one AWH.*

Audit noticed that owing to shortages in the respective cadre, CDPOs had also been made responsible for more than one Project, which adversely affected their work of supervision, coordination and guidance. Similarly, shortage of Supervisors (as shown in **Table 2.26**), in the test-checked projects also impacted service delivery under ICDS.

Reasons for non-recruitment of adequate manpower by the Department were not clarified to Audit. It was also noticed that the Recruitment Rules for the post of Supervisor were pending for approval (as of April 2020) with the Finance Department[156].

2.14 Training & Orientation Programme

The success of the programme depends largely on the effectiveness of training provided to frontline workers. Training of functionaries, at all levels, has been built into the ICDS programme.

The State Government was preparing and submitting the State Training Action Plan (STRAP), for trainings[157] of AWWs/ AWHs and Supervisors, to the Ministry of Women and Child Development, for necessary approval. STRAP was to be included as a component of the APIP. Apart from STRAP, Early Childhood Care and Education (ECCE) training was also to be imparted to AWWs and AWHs. During FYs 2017-18 to 2021-22 an amount of ₹ 28.87 crore (GoI share: ₹ 17.35 and State share: ₹ 11.52 crore) was received by the Department on account of training. The Department could, however, utilize ₹ 21.95 crore only.

- Training of Supervisors and AWWs/ AWHs had been organized through the Middle Level Training Centre (MLTC) and Anganwadi Worker Training Centre (AWTC). It was seen from records that three MLTCs and 21 AWTCs were running in the State. The Department/ Directorate did not furnish detailed records relating to training programmes conducted by the MLTCs/ AWTCs to Audit.
- The National Institute of Public Cooperation and Child Development[158] (NIPCCD) has been designated as the apex institute for training of CDPOs and ACDPOs by GoI. However, the Department/ Directorate did not furnish details of training conducted through NIPCCD and its Regional Centres, to Audit.

As such, Audit could not ascertain the physical and financial performance (targets and achievements) of the training programmes. As training & orientation plays a crucial role in the ICDS Scheme, it is essential that a comprehensive review be undertaken by the State Government to understand the efficacy of the training programmes being organised.

---

[156] the period since when these Rules had been pending for approval, was not mentioned by the Department

[157] induction/ job/ refresher trainings

[158] NIPCCD is an autonomous Institute under the aegis of the Ministry of Women & Child Development, GoI. An apex Institution working towards delivering quality systems in training, counseling and research in the areas of topical concerns related to Women and Child Development. NIPCCD has its Headquarters in New Delhi and five Regional Centres (Guwahati, Bengaluru, Lucknow, Indore & Mohali).

Recommendation:

> ***2.8 Department may take steps for recruitment and posting of adequate number of functionaries at various levels, to ensure better service delivery as envisaged under the scheme.***

2.15 Monitoring & Review

In terms of the Ministry of Women and Child Development Guidelines (March 2011), Monitoring and Review Committees were to be constituted, at different levels, to review the implementation of the Scheme. Moreover, as per Ministry's Guidelines for Monitoring & Supervision (October 2010) and the Broad Framework for Implementation, the ICDS Scheme had an in-built monitoring system, through which regular reports/ returns (Monthly Progress Reports) flow upwards, from the AWCs to blocks, districts, State and finally, in an aggregated form, to the Government of India.

2.15.1 State Level Monitoring & Review Committee

There was a State Level Monitoring & Review Committee[159] (SLMRC), headed by the Chief Secretary to oversee and review implementation of ICDS in the State. The Committee was required to meet every six months, to monitor and review the Scheme.

The Department did not provide relevant records of the SLMRC[160] meetings pertaining to the FYs 2017-18 to 2021-22, though called for. As such, the extent to which the prescribed role of the SLMRC in monitoring, had been carried out could not be ascertained in audit.

2.15.2 District & Block Level Committees

The District Level Monitoring & Review Committee (DLMRC) headed by the District Magistrate (DM), with the DPO as the Member-Secretary was to be constituted in each district. Similarly, Block Level Monitoring & Review Committee (BLMRC) headed by the Sub-Divisional Magistrate (SDM), with the CDPO as its convener was to be set up. Both these Committees were to meet at least once in a quarter, or as and when required.

In the test-checked units, it was noticed that, although the DLMRCs and BLMRCs were stated to have held review meetings, from time to time, detailed records, such as minutes of meetings and reports of the DLMRCs, during FYs 2017-18 to 2021-22, were not available on record in all cases. In Nadia district, eight[161] review meetings were held, whereas, in Malda district, as per documents made available by the DPO-ICDS, only two meetings were held in FY 2019-20 and three in the FY 2020-21.

---

[159] ***SLMRC*** *included the Chief Secretary, as the chairperson of the committee; Principal Secretaries/ Secretaries of different departments; five Members of Parliament from the State, on rotational basis for one year; five Members of the Legislative Assembly of the State, also on rotational basis for one year; State Mission Director of the National Rural Health Mission; Regional Director of NIPCCD; Member of the Food & Nutrition Board of the State; Principals of MLTCs & AWTCs on rotational basis in each year and Joint Secretary (ICDS), WCD&SW Department.*

[160] *with recommendations and follow-up actions taken thereon*

[161] ***FY 2017-18:*** *Two,* ***FY 2018-19:*** *Two,* ***FY 2019-20:*** *Three,* ***FY 2020-21:*** *NA &* ***FY 2021-22:*** *One.*

2.15.3 Shortfall in visits of AWCs, by Supervisors and CDPOs/ ACDPOs

As per Ministry's Guidelines for Monitoring & Supervision (October 2010), all Supervisors were required to visit a minimum of 50 *per cent* of the AWCs, under their respective jurisdiction, every month. A CDPO/ ACDPO was required to visit at least 250 AWCs per month, on a rotational basis, and to ensure coverage of 100 *per cent* AWCs in a year.

In selected districts it was noticed that as there were shortages at the level of both CDPOs and Supervisors against the sanctioned strength (detailed in *Paragraph 2.13*), they had to supervise a larger number of Projects/ AWCs.

In the test-checked units, the supervision/ monitoring visits to AWCs by Supervisors ***(Appendix 2.13)***, had fallen short of the required number. Further, owing to poor documentation and insufficient data provided to Audit, the percentage of shortfall in supervision of AWCs by CDPOs/ ACDPOs could not be ascertained. Thus, supervision and monitoring visits remained inadequate, during the period covered in the audit, which was likely to have led to poor service delivery.

2.15.4 Visits of AWCs, by DPOs and other Directorate officials

The Ministry's guidelines, for Supervision visits to Blocks and AWCs, by officials of the State Government, envisaged as follows:

- DPOs were to cover all blocks (ICDS Projects) per quarter and ensure 10 *per cent* coverage of all AWCs in those blocks under their jurisdiction, in a year. However, the test-checked AWCs and blocks had rarely or not at all been visited by the concerned DPOs. The test-checked DPOs and Project offices could not provide relevant records/ reports of the supervision visits carried out by the DPOs, for the period under review.
- Other Directorate officials (Dy. Director/ Asstt. Director) were to cover at least five AWCs each month and 20 *per cent* of blocks every year. The test-checked AWCs and blocks had not been visited by the Directorate officials. There were no documentary records of their visits, at the test-checked AWCs/ ICDS Project offices.

Thus, the DPOs, as well as the Directorate officials, had not complied with the scheme guidelines, with regard to supervision visits to Blocks and AWCs.

2.16 Grievances/ complaints redressal mechanism

Effective and efficient implementation of the Scheme depends on the existence of a proper mechanism for grievance redressal; documentation of the grievances/ complaints received; and their redressal. In the test-checked Districts and Project offices, there was no proper documentation for: (i) grievances or complaints received (ii) redressal of grievances or remedial action taken in their regard, during the period covered under audit.

The Directorate instructed the district authorities to initiate a system of grievance redressal[162], for addressing issues faced by the beneficiaries, only in September 2022.

[162] *A drop box was to be set up at the office of the BDOs where the grievances of the public were to be dropped and those grievances were to be docketed and sent to the office of the CDPOs for necessary action*

Since January 2021, the Ministry of WCD had introduced Poshan 2.0[163], which includes a facility for online submission of grievances through the portal. However, as of January 2023 no grievances or complaints had been lodged, by any members of the public, through the said online platform.

Recommendation:

> ***2.9 The monitoring and supervision mechanism for delivery of services under Integrated Child Development Services Scheme may be strengthened in compliance with the Scheme guidelines.***

Kolkata **(BIBHUDUTTA BASANTIA)**
The 10 MAR 2025 **Principal Accountant General (Audit-I)**
West Bengal

Countersigned

New Delhi **(K. SANJAY MURTHY)**
The 17 MAR 2025 **Comptroller and Auditor General of India**

---

[163] ***'Poshan 2.0'*** *is an Integrated Nutrition Support Programme, which seeks to address the challenges of malnutrition in children, adolescent girls and PW&LM. The objectives of Poshan 2.0 are to: contribute to the human capital development of the country; address challenges of malnutrition; promote nutrition awareness and good eating habits for sustainable health & wellbeing and address nutrition related deficiencies through key strategies. With a view to improve implementation as well as to accelerate improvement in nutrition and child development outcomes, the existing scheme components have been re-organized under Poshan 2.0.*