

Appendices

Appendix - I
(Refer Paragraph 1)

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

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

(Source: MDM guidelines)

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

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

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

(Source: Records of W&CD Department)

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

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

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

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

(Source: Records of DSWOs)

Appendix-IV
(Refer Para 2.2.2)

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

(In MT)

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

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

(In MT)

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

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

Appendix-V

(Refer paragraph 2.2.3)

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

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

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

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

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

(Source: Information furnished by the AWCs)

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

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

Appendix - VII
(Refer Para 2.3.2)

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

(Rice in quintal)

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

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

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

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

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

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

Details of irregularities in receipt of security deposit from SHGs

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

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

(Source: Records of DWSOs)

Appendix-IX
(Refer Para 2.3.11.1)

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

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

(Source: compiled from the records of DSWOs)

Appendix - X
(Refer paragraph 2.4.4)

Number of defunct Smart Phones distributed to AWCs

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

(Source: Records of W&CD Department)

Appendix - XI
(Refer paragraph 2.4.5)

Non-functioning of Growth Monitoring Devices distributed to AWCs

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

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

(Source: Records of W&CD Department)

Appendix - XII

(Refer paragraph 2.5.1)

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

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

(Source: Records of W&CD Department)

Appendix-XIII

(Refer paragraph 3.1)

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

(₹ in crore)

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

(Source: Data provided by SPMU)

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

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

(₹ in crore)

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

(Source: Compiled data from test checked DPMUs)

Appendix – XV

(Refer paragraph 3.1.5)

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

(Amount in ₹)

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

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

Appendix – XVI
(Refer paragraph 3.1.5)

Tax Deducted at Source (TDS) on Income Tax (IT) not deducted from payment made to Service Providers

(Amount in ₹)

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

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

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

Appendix- XVII
(Refer paragraph 3.2.4.1)

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

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

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

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

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

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

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

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

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

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

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

Appendix- XVIII
(Refer paragraph 3.2.4.2)

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

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

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

Total PS + UPS = 2,67,437

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

Appendix – XIX
(Refer paragraph 3.2.4.4)

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

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

(Source: Information obtained from selected BEOs)

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

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

Appendix – XX
(Refer paragraph 3.2.5)

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

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

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

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

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

(Source: Information collected from schools of test checked District)

Appendix – XXI
(Refer paragraph 3.6.1)
Details of constitution of Standing and Monitoring Committee, shortfall in convening meeting and inspection conducted

Sl. No.	Name of the IAs	Whether SMC was constituted	Meetings required to be convened during 2018-19 to 2022-23	Meetings convened during 2018-19 to 2022-23	Shortfall in meetings	Inspection target	Inspection conducted
A	B	C	D	E	F	G	H
1	SNO(MDM), Odisha	yes	20	4	16	0	0
2	DEO, Balangir	No	20	0	20	300	90
3	BEO, Balangir	No	20	0	20	1,500	0
4	BEO, Belpada	No	20	0	20	1,200	0
5	DEO, Jharsuguda	Yes	20	0	20	300	0
6	BEO, Jharsuguda	No	20	0	20	1,800	440
7	BEO, Kolabira	yes	20	0	20	1,050	253
8	DEO, Mayurbhanj	No	20	0	20	300	0
9	BEO, Baripada	No	20	0	20	1,500	0
10	BEO, Suliapada	No	20	0	20	1,800	0
11	DEO, Rayagada	No	20	0	20	300	0
12	BEO, Rayagada	No	20	0	20	1,800	225
13	BEO, Muniguda	No	20	0	20	1,500	0
14	DEO, Ganjam	yes	20	1	19	300	0
15	BEO, Chhatrapur	No	20	0	20	1,800	0
16	BEO, Bhanjanagar	No	20	0	20	1,800	0
17	DEO, Puri	yes	20	0	20	600	0
18	BEO, Puri	yes	20	0	20	200	200
19	BEO, Gop	yes	20	0	20	954	624
	Total		380	5	375	19,004	1,832

(Source: Information collected from the Department)