



CHAPTER I
Introduction

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

1. Introduction

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

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

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

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

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

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

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

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

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

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

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

⁵ Immunisation, health check-up and referral services

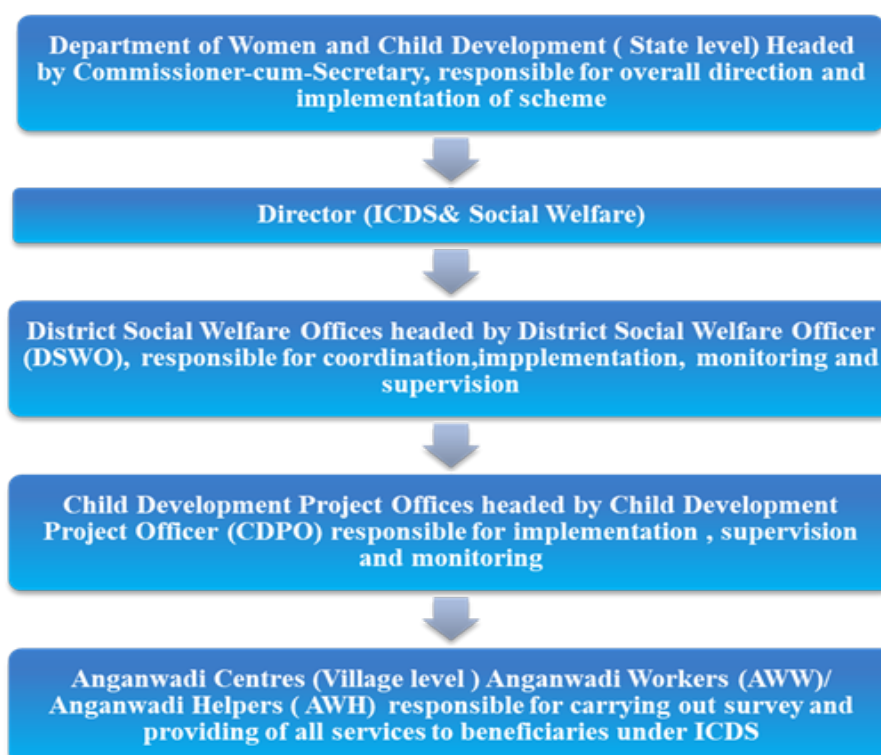
foodgrains, transportation charges of foodgrains and Management, Monitoring and Evaluation (MME). With regard to other components like cooking cost and honorarium to Cook-cum-Helpers (CCHs), the cost is shared between GoI and State Government in the ratio of 60:40. The funds for the foodgrains and cooking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

1.1 Organisational set up

For the implementation of ICDS and Poshan 2.0

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

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



⁶ Anganwadi workers are assisted by Anganwadi helpers.

For the implementation of Mid-day Meal

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

Chart 2 :Organisational Chart for implementation of MDM scheme



1.2 Audit Objectives

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

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

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

1.3 Audit Criteria

The sources of audit criteria were:

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

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

1.4 Scope and methodology

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

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

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

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

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

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

1.5 Acknowledgement

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

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

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

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