



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

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



Government of Odisha
Report No. 9 of the year 2025

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P R E F A C E

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

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

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

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