



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

**Report of the
Comptroller and Auditor General of India
on
Implementation of Integrated Child
Development Services Scheme**

**Government of Gujarat
Report No. 06 of 2024
(Performance Audit – Civil)**

**Report of the
Comptroller and Auditor General of India
on
Implementation of Integrated Child
Development Services Scheme**

**Government of Gujarat
Report No. 06 of 2024**

TABLE OF CONTENTS			
Paragraph	Particulars	Reference to Page(s)	
	Preface	v	
	Executive Summary	vii	
CHAPTER-I: INTRODUCTION			
1.1	Objectives of the ICDS Scheme	1	
1.2	Targeted beneficiaries and services provided under the ICDS Scheme	1	
1.3	Budget allocation and expenditure	2	
1.4	Organisational set-up for implementation of the ICDS Scheme	3	
1.5	Audit Objectives	4	
1.6	Audit Criteria	4	
1.7	Audit Sampling and Methodology	5	
1.8	Acknowledgement	5	
CHAPTER-II: COVERAGE AND SERVICE DELIVERY			
2.1	Coverage of the ICDS Scheme	8	
2.2	Supplementary Nutrition Programme (SNP)	9	
2.3	Nutrition and Health Education (NHE)	16	
2.4	Early Childhood Care and Education	17	
2.5	Health Services	20	
CHAPTER-III: ADEQUACY OF INFRASTRUCTURE FACILITIES			
3.1	Physical infrastructure at Anganwadi Centres (AWCs)	30	
CHAPTER-IV: RESOURCE MANAGEMENT AND GOVERNANCE			
4.1	Utilisation of Grant	37	
4.2	Human Resource Management	40	
4.3	Governance and Management	45	
LIST OF APPENDICES			
		Paragraph	Page(s)
Appendix I	Statement showing the details of sample selected Districts, Blocks and Anganwadis	1.7	49
Appendix II	<i>PURNA</i> calculation	2.2.1.2 (ii)	52
Appendix III	Glossary of abbreviations		53

PREFACE

This Report of the Comptroller and Auditor General of India for the period ended March 2023 contains the results of Performance Audit of “Implementation of Integrated Child Development Services Scheme”. The Report has been prepared for submission to the Governor of Gujarat under Article 151 of the Constitution of India, for being laid before the State Legislature.

The audit was conducted through a test-check of the records of the Women and Child Development Department, Health and Family Welfare Department, the Commissionerate of the Women and Child Development Department and field-level Implementing Units *viz.* Offices of the District Programme Officers, Child Development Project Officers and Anganwadi Centres, covering the period from 2015-23.

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

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Introduction

The Integrated Child Development Services (ICDS) Scheme, launched in 1975, is a flagship Scheme of the Government of India (GoI), which provides nutritional meals, preschool education, primary health care, immunisation, health check-ups and referral services to the children up to the age of six years, Pregnant and Lactating Mothers (P&LMs) aged 15-45 years and Adolescent Girls (AGs) aged 11-18 years.

In the State of Gujarat, the Scheme is being implemented by the Women and Child Development (WCD) Department through a network of 53,029 Anganwadi Centres (AWCs), which serve an estimated population of 5.53 crore people, as of March 2023.

Audit Framework

A Performance Audit of “Implementation of Integrated Child Development Services Scheme” for the period from 2015-16 to 2022-23 was conducted to assess whether:

- All targeted beneficiaries were covered and provided with qualitative services under the Scheme;
- Infrastructure was adequate for the effective delivery of services; and
- Funds were used efficiently and the monitoring and evaluation mechanism was in place.

The Performance Audit involved a thorough review of documents within the WCD Department, Health and Family Welfare Department and the Commissionerate of the WCD Department. Additionally, the audit covered eight Districts out of a total of 33. It included interactions with 10 District Programme Officers (DPOs) from the eight selected Districts, 22 Child Development Project Officers (CDPOs) from specific Blocks and 99 AWCs from 22 Blocks at the grassroots level.

The Performance Audit Report is structured into four Chapters as under:

Chapter – I: Introduction

Chapter – II: Coverage and Service Delivery

Chapter – III: Adequacy of Infrastructure Facilities

Chapter – IV: Resource Management and Governance

Audit Findings and Recommendations

Chapter – II: Coverage and Service Delivery

This Chapter focuses on the delivery and coverage of key components within the ICDS Scheme. The findings reveal a mixture of successes and challenges

across the different programme areas, highlighting the need for sustained efforts to improve service delivery and outcomes for the beneficiaries. The key observations from the assessment are as follows:

- *AWC Shortage and Coverage:* Audit identified a shortage of 16,045 AWCs in the State. Further, the average number of enrolled children (zero to six years of age) from 2015-16 to 2022-23 was 40.34 lakh against the 77.77 lakh children as per Census 2011.
- *Supplementary Nutrition Programme (SNP):* Among the 4.63 crore beneficiaries enrolled under the SNP, 3.99 crore (86 per cent) received the benefits of the SNP.
- *Early Childhood Care and Education (ECCE):* The ECCE programme fell short in providing preschool education (PSE) to 18.79 per cent of children aged from three to six years enrolled in AWCs during the period from 2015 to 2023.
- *Nutrition and Health Education (NHE):* The shortfall in household visits increased by 16 per cent (32.93 to 48.76) during the period from 2015-16 to 2020-21. However, the department picked it up well and showed significant improvement in reducing the shortfall to 14.76 per cent in 2021-22 and further to 5.38 per cent in 2022-23.
- *Immunisation Programme:* The State achieved immunisation for 94 per cent of the targeted number of children aged up to one year under the Universal Immunisation Programme.
- *Infant and Child Health:* The percentage of low-birth-weight infants decreased from 12.33 per cent (2017-18) to 11.63 per cent in 2022-23. However, the department is yet to achieve the target of reducing the proportion of low birth-weight newborns by two per cent per annum as per the National Nutrition Mission (NNM) guidelines, 2017.
- *Under-registration of Pregnant Women (PW) and inadequate antenatal and postnatal services:* The coverage of Antenatal Check-ups/Care (ANC) / Postnatal Check-ups/Care (PNC), immunisation, and administration of IFA tablets for Pregnant and Lactating Mothers (P&LMs) was notably insufficient from 2015 to 2023 when compared to the total P&LMs registered with the Health Department.

Chapter – III: Adequacy of Infrastructure Facilities

This Chapter assesses the adequacy of AWCs buildings and essential infrastructure within the department. The assessment highlights significant challenges in terms of AWCs’ infrastructure, amenities and equipment, which have implications for the overall quality of services delivered under the ICDS Scheme. Key observations from the assessment are as follows:

- *AWC Building Suitability:* Among the total 53,029 AWCs in the State, 3,381 were operating from temporary structures and 30 were located in open spaces. Additionally, 8,452 AWCs had dilapidated buildings,

indicating that the WCD Department is yet to ensure safe and secure pukka AWC buildings for service delivery under the Scheme. None of the AWCs, including those built between 2015 and 2023, met the specified requirement of a covered area of 600 square feet per 30 children, leading to overcrowding.

- *Basic Amenities:* In the State 1,299 AWCs (2.45 per cent) had no toilets, and 1,032 AWCs (1.95 per cent) lacked drinking water facilities. Additionally, in 2019-20, the WCD Department released grants of ₹200.13 lakh to 11 districts for the construction of ramps with railings for easy accessibility for children with disabilities at 807 AWCs, of which only 220 AWCs (27.26 per cent) had constructed ramp facilities (as of September 2024).
- *Infrastructure Shortages:* During visits to 99 selected AWCs, it was observed that cooking and serving utensils, storage facilities for Take-Home Ration (THR) packets, growth measurement devices and medicine kits were lacking. Furthermore, 6,709 water purifiers costing ₹382.29 lakh were unused due to inadequate infrastructure for water and electricity connections.
- *Contamination and Pest Control:* Inadequate storage facilities in several AWCs resulted in contamination of Take-Home Ration packets by rodents in 11 AWCs. Inefficient pest control measures compounded this issue.

Chapter – IV: Resource Management and Governance

This Chapter assesses the efficiency of fund utilisation and manpower allocation for the implementation of the ICDS Scheme. It also evaluates the functionality of monitoring and control systems at various administrative levels. The audit findings reveal several significant issues, which have implications for the overall effectiveness of the Scheme in delivering crucial services to beneficiaries:

- *Unspent Grants:* In seven of eight selected Districts and 12 out of 22 selected Blocks, a substantial amount of ₹242.39 crore remained unspent as of March 2023. These funds were held in the Personal Ledger Accounts of District Development Officers and Taluka Development Officers. These unutilised funds were not factored into the budget preparation by the WCD Department.
- *Inaccurate Utilisation Certificates:* The WCD Department submitted inaccurate Utilisation Certificates (UCs) to the GoI. Over the period of 2015-19, grants worth ₹69.73 crore were parked but shown as spent in the UCs provided to the GoI. As of March 2023, unspent grants of ₹5.05 crore remained parked with the Department.
- *Human Resource Shortage:* Shortage of human resources was identified, particularly within Blocks. Notably, 56.70 per cent of CDPOs positions and 14.35 per cent of Lady Supervisor positions were vacant.

This shortage adversely affected the effective functioning of the ICDS Scheme.

- *Implementation of New Insurance Schemes:* The Department is yet to switch over (from 30000 and 75000) to the new insurance schemes *i.e.* Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) and Pradhan Mantri Suraksha Bima Yojana (PMSBY) offering enhanced benefits (two lakh) to Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) of the State despite GoI notification in July 2018.
- *Training Shortage:* There was a shortage in providing Job/Orientation/Refresher Training to key personnels. Specifically, 17.04 per cent of Lady Supervisors, 29.30 per cent of AWWs and 33.96 per cent of AWHs did not receive the Refresher training.

Best practices: In January 2020, the WCD Department introduced an online system to monitor the supply of THR from Gujarat Cooperative Milk Marketing Federation Limited to AWCs. This real-time mechanism ensures timely deliveries, prevents misuse, and involves OTP verification by AWWs to streamline distribution.

The Chapters of the Report contain following Recommendations:

1. *The State Government may conduct a comprehensive assessment of the current AWC network, and develop a strategic plan that outlines clear targets for establishing new AWCs and upgrading existing ones, along with timelines and resource allocation.*
2. *The State Government may launch targeted awareness campaigns to inform potential beneficiaries about the SN Programme, its benefits and use a mix of traditional and modern communication channels, including community meetings, local media, mobile apps and social media, etc. to reach a wider audience.*
3. *The State Government may ensure annual procurement of PSE kits based on the number of AWCs, expected students’ enrollments and historical demand to prevent last-minute rushes.*
4. *The State Government may ensure better integration of target groups *i.e.* P&LMs, Adolescent Girls and Children with the Health Department to provide essential services of ICDS Scheme.*
5. *Steps may be taken to shift the AWCs running in open spaces to community buildings/rented premises. An assessment with respect to basic infrastructure facilities in the AWCs may be carried out and corrective actions may be taken in case of deficiencies.*
6. *The Department may evaluate the basic infrastructure amenities available within AWCs and implement necessary measures for improvement.*
7. *The State Government may ensure submission of Utilisation Certificates in accordance with the terms and conditions of the grant release orders of the GoI, so as to safeguard financial integrity, accountability, and transparency in the allocation and use of public funds.*

8. *The State Government may conduct a comprehensive assessment of the required manpower based on the workload, population, and specific needs of each region. This assessment will help in identification of the critical areas where additional manpower is needed and enhance the overall delivery of the ICDS Services.*
9. *The State Government needs to strengthen its inspection and monitoring mechanisms to enable timely interventions and elevate the quality and effectiveness of the services rendered under the ICDS Scheme.*

CHAPTER - I
INTRODUCTION

CHAPTER-I

INTRODUCTION

The Integrated Child Development Services (ICDS) Scheme was launched on October 2, 1975, to improve the health, nutrition and education of the targeted beneficiaries which includes children up to the age of six years, Pregnant and Lactating Mothers (P&LMs) aged 15-45 years and Adolescent Girls¹ (AGs) aged 11-18 years. As per the notification of the Ministry of Women and Child Development (MoWCD), Government of India (GoI) (February 2009), all children below six years of age, pregnant women and lactating mothers are eligible for availing the services of the Scheme and Below Poverty Line (BPL) status is not a criterion for registration of beneficiaries under the ICDS. The Scheme is being implemented by MoWCD at the national level and the Women and Child Development (WCD) Department of the Government of Gujarat (GoG) at the State level. In 2017, the GoI also launched the National Nutritional Mission (NNM), which was later (2018) renamed as “Poshan Abhiyan”, to augment the nutritional requirements of the targeted beneficiaries in a time-bound manner.

1.1 Objectives of the ICDS Scheme

The objectives of the ICDS Scheme were to:

- Improve the nutritional and health status of children aged up to six years;
- Lay the foundation for the proper psychological, physical and social development of the child;
- Reduce the incidence of mortality, morbidity, malnutrition and school dropout;
- Achieve effective co-ordination of policy and implementation amongst the various departments to promote child development; and
- Enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

1.2 Targeted beneficiaries and services provided under the ICDS Scheme

The objectives of the Scheme are to be achieved through a package of six services by the Ministry of Women and Child Development (MoWCD), GoI and the Ministry of Health and Family Welfare (MoHFW), GoI through the WCD Department and the Health and Family Welfare (H&FW) Department of the State, as given in **Table 1.1** below:

¹ Under two GOI-sponsored Schemes – (1) The Kishori Shakti Yojana (KSY) (introduced in 2000) and; (2) The Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) (introduced in 2010).

Table 1.1: Services, target groups and service providers under the ICDS Scheme

Sl. No	Services	Target Groups	Service provided at the State level
1.	Supplementary Nutrition Programme (SNP)	Children below the age of six years, Pregnant and Lactating Mothers (P&LMs) and Adolescent Girls (AGs) of age 11-18 years	WCD Department through Anganwadi Centres (AWCs).
2.	Pre-School (non-formal) Education (PSE)	Children (aged three to six years)	WCD Department through AWCs.
3.	Nutrition and Health Education (NHE)	Women (aged 15-45 years) and Adolescent Girls of age 11-18 years	<ul style="list-style-type: none"> • Nutrition Education: WCD Department through AWCs • Health Education: Department of H&FW through Auxiliary Nurse Midwife (ANM)/Medical Officer (MO)
4.	Immunisation	Children below six years and P&LMs	WCD Department through ANM/MO in coordination with AWCs.
5.	Health Check-ups	Children below six years, P&LMs and Adolescent Girls of age 11-18 years	WCD Department through ANM/MO in coordination with AWCs.
6.	Referral Services	Children below six years, P&LMs and Adolescent Girls of age 11-18 years	WCD Department through ANM/MO in coordination with AWCs.

(Source: ICDS Scheme guidelines)

The latter three services – immunisation, health check-ups and referral services – are offered to Scheme beneficiaries by the H&FW Department at AWCs during the monthly organised "Mamta Divas". On Mamta Divas, Auxiliary Nurse Midwife (ANM) and Accredited Social Health Activist (ASHA) visit AWCs and conduct activities related to immunisation, health check-ups and referrals.

1.3 Budget allocation and expenditure

The Government of India (GoI) provides funds for the implementation of the ICDS Scheme to the State Governments under two components – ICDS (General)² and the Supplementary Nutrition Programme³ (SNP).

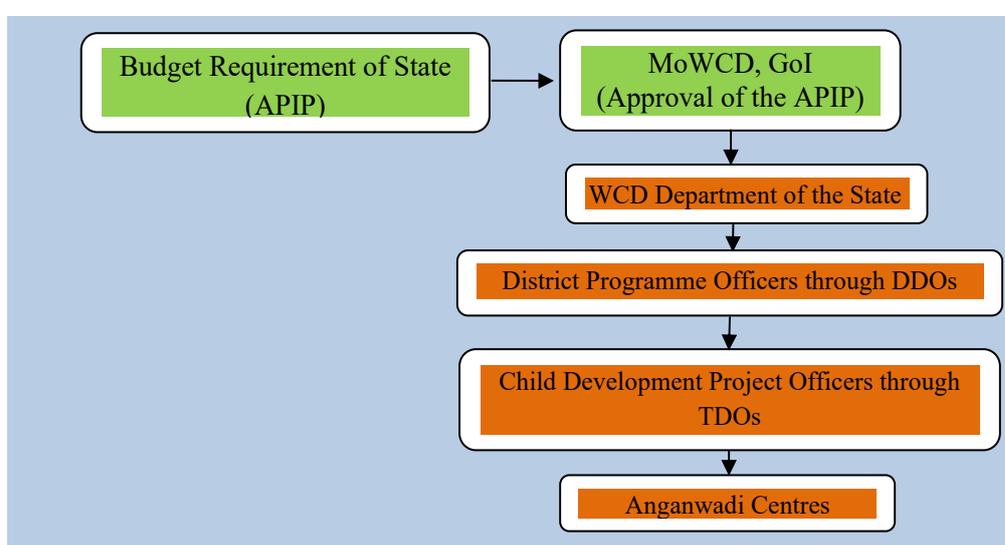
² ICDS (General) consists of the budget provisions for salary/honorarium, vehicle expenses, kits, rent for AWCs and administrative expenditures.

³ ICDS (SNP) consists of the budget provisions for Supplementary Nutrition for all eligible beneficiaries in the Scheme.

➤ *Funds-flow mechanism*

The GoI and the State Government have been sharing funds for ICDS (General) in the ratio of 60:40 and for the SNP in the ratio of 50:50. Based on the demands raised by the State in its Annual Programme Implementation Plan (APIP) and the approval accorded by the MoWCD, the GoI releases funds in four or more instalments in a year based on the Statement of Expenditure (SoE) and Utilisation Certificates (UC) furnished by the State Government. These funds, along with the State's share are then released to the Director, ICDS. Subsequently, funds are released to the Personal Ledger Account (PLA) of the District Development Officers (DDOs) and the Taluka Development Officers (TDOs) for the implementation of the Scheme at the district (by DPOs) and block (by CDPOs) levels, respectively as shown in the **Chart 1.1** below:

Chart: 1.1: Funds-flow mechanism



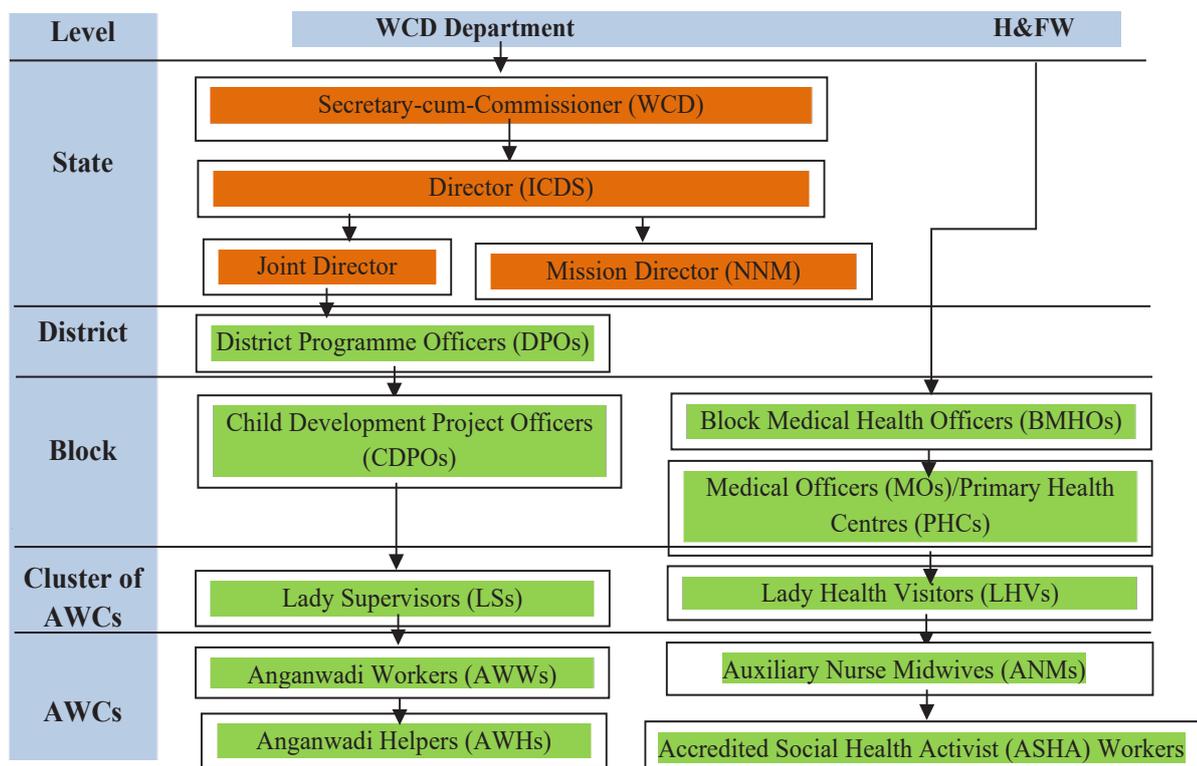
During 2015-23, as against the total allocations of funds of ₹18,649.19 crore, funds of ₹14,986.14 crore were utilised in the ICDS scheme.

1.4 Organisational set-up for implementation of the ICDS Scheme

The Secretary-cum-Commissioner of the WCD Department of the Government of Gujarat (GoG) is responsible for the overall implementation of the ICDS Scheme in the State. The Secretary, WCD Department, is assisted by the Director, ICDS, WCD Department, who is the implementing and coordinating officer of the Scheme.

The organogram of implementation of the ICDS Scheme is given in **Chart 1.2** below:

Chart 1.2: The organisational structure of the WCD Department and the H&FW Department at the various levels for the implementation of the ICDS Scheme



1.5 Audit Objectives

Performance Audit of the ICDS scheme aimed to assess whether:

- All targeted beneficiaries were covered and provided with qualitative services under the Scheme;
- Infrastructure was adequate for effective delivery of services; and
- Funds were used efficiently and the monitoring and evaluation mechanism was in place.

1.6 Audit Criteria

The implementation of various components of the ICDS Scheme was assessed with reference to the following sources of criteria:

- ICDS Mission – The Broad Framework for Implementation, 2012;
- Administrative Guidelines for the National Nutrition Mission, 2017;
- National Family Health Survey (NFHS) reports;
- National Food Security (NFS) Act, 2013;
- Operational Guidelines for Food Safety and Hygiene for Supplementary Nutrition under the ICDS, 2013;
- National Early Childhood Care and Education (NECCE) Policy, 2013;
- Census 2011 data;
- Universal Immunisation Programme (UIP), 1985;
- Various circulars and instructions issued by the GoI and the GoG; and

- General Financial Rules, 2017 and circulars, notifications, resolutions of the Government, *etc.*

1.7 Audit Sampling and Methodology

An Entry Conference was held on 30 September 2020 with the Commissioner, WCD Department, in which, the Audit Objectives, Scope of Audit, Audit Methodology and the Audit Criteria for the Performance Audit were discussed.

The Performance Audit covered the period from 2015-16 to 2022-23. At the State level, Audit scrutinised the records of the WCD Department, Health and Family Welfare (H&FW) Department and the Commissionerate of the WCD Department. Eight districts⁴ (out of 33 districts) were selected by using Simple Random Sampling without Replacement (SRSWOR) method. The selected units as per the sampling methodology are shown in **Appendix-I**.

The draft report was discussed with the Secretary, WCD Department in the Exit Conference held on 17 May 2022. The views of the State Government (as of October 2024) on the report, have been incorporated appropriately in the report, wherever required.

1.8 Acknowledgement

Audit acknowledges the cooperation extended by the officials of the WCD Department and the Commissioner of the H&FW Department of the GoG in the conduct of this Performance Audit.

⁴ (1) Ahmedabad (including Corporation), (2) Gandhinagar, (3) Morbi, (4) Panchmahals, (5) Rajkot (including Corporation), (6) Sabarkantha, (7) Tapi and (8) Valsad.

CHAPTER – II
COVERAGE AND SERVICE
DELIVERY

CHAPTER-II

COVERAGE AND SERVICE DELIVERY

Brief Snapshot

This Chapter deals with coverage and service delivery under six components viz. (i) Supplementary Nutrition Programme (SNP), (ii) Nutrition and Health Education (NHE), (iii) Early Childhood Care and Education (ECCE), (iv) Immunisation Programme, (v) Health Checkups and (vi) Referral Services.

Audit observed a shortage of 16,045 AWCs in the State. Further, the average number of enrolled children (zero to six years of age) from 2015-16 to 2022-23 was 40.34 lakh against the 77.77 lakh children as per Census 2011.

Out of 4.63 crore enrolled beneficiaries, 3.99 crore (86 per cent) beneficiaries were given the benefits of the Supplementary Nutrition Programme (SNP). Under the ECCE programme, 18.79 per cent of the children (three to six years) enrolled in AWCs were not imparted preschool education (PSE) during 2015-23 in the State.

In January 2020, the WCD Department introduced an online system to monitor the supply of THR from Gujarat Cooperative Milk Marketing Federation Limited to AWCs. This real-time mechanism ensures timely deliveries, prevents misuse, and involves OTP verification by AWWs to streamline distribution.

Under the Nutrition and Health Education (NHE) programme, the shortfall in household visits increased by 16 per cent (32.93 to 48.76) during the period from 2015-16 to 2020-21. However, the Department picked it up well and showed significant improvement in reducing the shortfall to 14.76 per cent in 2021-22 and further to 5.38 per cent in 2022-23.

Under the Universal Immunisation Programme (UIP), 94 per cent of the targeted number of children (aged up to one year) were immunised in the State.

The percentage of low-birth-weight infants decreased from 12.33 per cent (2017-18) to 11.63 per cent in 2022-23. However, the Department is yet to achieve the target of reducing the proportion of low birth-weight newborns by two per cent per annum as per the National Nutrition Mission (NNM) guidelines, 2017.

The coverage of Antenatal Check-ups/Care (ANC) / Postnatal Check-ups/Care (PNC), immunisation, and administration of IFA tablets for Pregnant and Lactating Mothers (P&LMs) was notably insufficient from 2015 to 2023 when compared to the total P&LMs registered with the Health Department.

2.1 Coverage of the ICDS Scheme

Adequacy of Anganwadi Centres (AWCs)

The Integrated Child Development Services (ICDS) Scheme aims to improve the health, nutrition and education of children up to the age of six years, Pregnant and Lactating Mothers (P&LMs) and Adolescent Girls (AGs) aged 11-18 years and is implemented through a network of Anganwadi Centres (AWCs).

The MoWCD, GoI notified (April 2007) new population norms to the State Governments for setting up of Anganwadi Centres (AWCs), as shown in **Table 2.1** below:

Table 2.1: Population norms for setting up AWCs

Area	Population	Number of AWCs
For Rural/ Urban Area Projects	400 – 800	One AWC
	800 – 1,600	Two AWCs
	1,600 – 2,400	Three AWCs
	Thereafter in multiples of 800	One AWC
	150 – 400	One Mini AWC
For Tribal/ Riverine/Desert, Hilly and other difficult areas	300 – 800	One AWC
	150 – 300	One Mini AWC

(Source: As per the notification issued by the GoI in April 2007 on population norms)

As per the data furnished by the WCD Department, the State has 53,029 AWCs⁵, serving a population of 5.53 crore as of March 2023.

Table 2.2 below presents an analysis of the projected number of AWCs required in the State, taking into consideration the population being served and the population actually required to be served, on the basis of the population norms notified by the MoWCD, GoI.

Table 2.2: AWCs available in comparison to the requirement as per the population norms

Source of population	Population	AWCs required (Population /800)	Actual number of AWCs	Shortfall in the number of AWCs
Population covered by AWCs of the State (March 2023)	5,52,58,838 ⁶	69,074	53,029	16,045

(Source: Information furnished by the Department)

The data presented in the table indicates that in order to meet the requirements established by the MoWCD, GoI, the State Government would require an additional 16,045 AWCs to adequately serve the current coverage of 5.53 crore Population. Moreover, the additional requirement of AWCs would increase when considering the population of 6.04 crore people in Gujarat according to

⁵ 51,229 Main AWCs and 1800 Mini AWCs.

⁶ AWWs conduct surveys of all households in their jurisdiction. The figure represents the total of all family members in the households surveyed by AWWs of the State as of March 2023.

the 2011 Census data. Furthermore, in February 2020, the MoWCD, GoI requested the State’s WCD Department to provide their requirements for new AWCs. However, the Department conveyed its need for only 198 AWCs (140 AWCs and 58 Mini AWCs) across 11 districts to the MoWCD between March 2020 and April 2023. When enquired by Audit, the Department clarified that the requirement of new AWCs sent to the GoI was based on the requests received from the DPOs and CDPOs, who considered the preferences of individuals interested in benefiting from the Scheme. However, the Department did not maintain a database of the population that indicated their willingness or unwillingness to participate in the Scheme. The fact remains that there would still be a shortage of 15,847 (16,045-198) AWCs in the State. Also, the Department did not provide the rationale for demanding only 198 AWCs against the requirement of additional AWCs.

It was also observed that the average number of enrolled children (zero to six years of age) from 2015-16 to 2022-23 was 40.34 lakh against the 77.77 lakh children as per Census 2011, which also confirms a huge difference of 37.43 lakh (48.13 *per cent*) children between eligible and enrolled population. This difference in the eligible population also could not be verified due to the non-availability of data in respect of the unwilling population.

The State Government, while accepting the facts, stated (October 2024) that database of people who are unwilling to avail of the benefits of the Scheme would be maintained.

Recommendation 1: The State Government may conduct a comprehensive assessment of the current AWC network and develop a strategic plan that outlines clear targets for establishing new AWCs and upgrading existing ones, along with timelines and resource allocation.

2.2 Supplementary Nutrition Programme (SNP)

The Supplementary Nutrition Programme (SNP) aimed to improve the health and nutrition status of children aged six months to six years (6m-6y), Adolescent Girls (AGs) aged 11 years to 18 years (11y-18y) and Pregnant Women and Lactating Mothers (P&LMs). The details of enrolled beneficiaries under the various categories are shown in the **Table 2.3** below:

Table 2.3: Details of beneficiaries enrolled during the period from 2015-16 to 2022-23

Sl. No.	Category	Number of beneficiaries enrolled during the period from 2015-16 to 2022-23 (in lakh)								
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
1	Children aged six months to six years (6m-6y)	37.97	37.86	37.94	37.23	36.02	37.19	35.35	32.94	292.50
2	Pregnant Women and Lactating Mothers (P&LMs)	8.41	8.15	8.17	8.13	7.96	7.19	6.89	6.76	61.66
3	Adolescent Girls (AGs) aged 11 years to 18 years	13.95	14.56	14.56	14.24	13.96	13.10	12.43	12.41	109.21
Total		60.33	60.57	60.67	59.60	57.94	57.48	54.67	52.11	463.37

(Source: Information furnished by the Department)

The SNP is provided for the supply of 500 kilocalories and 12-15 grams of protein per day for children between 6m-6y of age, 800 kilocalories and 20-25 grams of protein per day for malnourished children. Pregnant women, lactating mothers and adolescent girls were to be supplied 600 kilocalories and 18-20 grams of protein per day.

2.2.1 Implementation of the SNP

Supplementary Nutrition (SN) is delivered through two modalities – Hot-Cooked Meal (HCM) and Take-Home Ration (THR) – containing required nutrition norms. HCMs are cooked and served to children aged 3y-6y at AWCs in the form of breakfast and lunch during Early Childhood Care and Education (ECCE) sessions, while THR is distributed to children aged 6m-3y, AGs and P&LMs in the form of premixes⁷ consisting fortified foodgrains.

Up to March 2018, AGs (11y-18y) were being covered under the two⁸ GoI-sponsored schemes. In April 2018, the GoI discontinued these two schemes and launched a new scheme – Scheme for Adolescent Girls (SAG) – for out of school AGs aged 11y-14y only. As the SAG did not cover AGs (15y-18y), the GoG launched (April 2018) the ‘Prevention of Under-Nutrition and Reduction of Nutritional Anaemia among Adolescent Girls (*PURNA*) Scheme’ to cover these AGs. As *PURNA* was a State-sponsored scheme, the entire cost of providing SN was to be borne by the GoG.

2.2.1.1 Under-coverage of the enrolled beneficiaries under the SNP

During 2015-23, out of the 4.63 crore beneficiaries enrolled under the SNP, 3.99 crore⁹ (86 *per cent*) beneficiaries were given the benefit of the SNP, leaving 64 lakh (14 *per cent*) beneficiaries out of the total enrollments. In the eight selected Districts (10 DPOs) and 22 selected Blocks (22 CDPOs), the rate of deprivation of the beneficiaries under the SNP remained at seven *per cent* and eight *per cent*, respectively.

The State Government attributed (October 2024) the under-coverage to some beneficiaries not turning up at AWCs to receive SNP benefits. It was also stated that instructions would be passed on to subordinate offices to ensure coverage of all enrolled beneficiaries.

The Government's response is not entirely aligned with the audit findings. The Audit is of the view that outreach efforts at the AWC level to cover the intended beneficiaries within the SNP could be improved. This inadequacy stems from the fact that between 2015 and 2023, there was a shortfall of 37.75 *per cent* in

⁷ THR Premixes are in powder form and can be used to prepare a variety of dishes by beneficiaries at their homes.

⁸ Kishori Shakti Yojna (KSY) in 202 Blocks and the Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (known as SABLA) in 134 Blocks of the State.

⁹ Children (six months to six years)- 2.50 crore, Pregnant and Lactating Mothers- 0.55 crore and Adolescent Girls- 0.94 crore.

household visits conducted by Aanganwadi Workers (AWWs) in the selected CDPOs across eight Districts, as elaborated in **Paragraph 2.3**.

Recommendation 2: The State Government may launch targeted awareness campaigns to inform potential beneficiaries about the SN Programme, its benefits and use a mix of traditional and modern communication channels, including community meetings, local media, mobile apps and social media etc. to reach a wider audience.

2.2.1.2 Deficiency of foodgrains for the implementation of the SNP

As per Section 24 (1) of the National Food Security Act 2013, the State Government shall be responsible for implementation and monitoring of the schemes of various Ministries and Departments of the Central Government in accordance with guidelines issued by the Central Government for each scheme, and their own schemes, for ensuring food security to the targeted beneficiaries in their State.

Further, Section 24 (3) of the Act states that for foodgrains requirements in respect of entitlements, it shall be the responsibility of the State Government to take delivery of foodgrains from the designated depots of the Central Government in the State, at the prices specified and ensure actual delivery of entitled benefits.

Accordingly, for the implementation of the SNP at the AWCs level, annual demands for foodgrains (wheat and rice) were raised by the Department to the GoI as per the entitlement. Foodgrains were allocated and supplied by the GoI, as per the entitlement, through the Food Corporation of India (FCI) at a subsidised rate. Subsequently, these foodgrains were lifted by the GoG through the Gujarat State Civil Supply Corporation Limited (GSCSCL). Audit observed that as against the total requirement of 9.22 lakh MT of foodgrains, SNP was implemented in the State with only 7.05 lakh MT of foodgrains during 2015-23, as detailed in succeeding paragraphs:

(i) Additional requirement of foodgrains due to distribution of raw ration in place of THR premixes– Audit analysed the Department’s records relating to demands and allocation of foodgrains for the implementation of the SNP during 2015-23 and found that against the total demand of 8.02 lakh MT raised for foodgrains, the GoI allocated 6.35 lakh MT of foodgrains (79 per cent). The reason for the under-allocation of 1.67 lakh MT (8.02 lakh MT – 6.35 lakh MT) of foodgrains was mainly due to the non-allocation of additional requirement of foodgrains by the GoI as demanded by the WCD Department for implementation of the Raw Ration Scheme, in place of THR premixes, as detailed below:

A portion of the allocated foodgrains was to be utilised to prepare THR premixes. For this purpose, the Department contracted (2010) with an external agency which manufactured THR premix packets as per the required nutrition

norms and supplied to the AWCs up to July 2017 (till the termination of the contract).

After the expiry of the contract, an alternative arrangement (Raw Ration Scheme) for the supply of foodgrains in place of THR premixes was made by the Department, in which raw wheat, vegetable oil and moong dal were directly supplied to the beneficiaries to fulfil required nutrition norms. The Raw Ration Scheme was implemented for the period from August 2017 to December 2019.

To achieve the required nutrition norms, the quantity of wheat required (125 gm, 135 gm and 135 gm per day for each child aged six months to three years, P&LMs and AGs respectively) under the alternative arrangement was more than the quantity that was required (54.5 gm, 35.6 gm and 35.6 gm per day for each child aged six months to three years, P&LMs and AGs respectively) to prepare the THR premixes. The GoI did not allocate foodgrains for the additional requirement for the period of the alternative arrangement (August 2017 to December 2019).

Therefore, due to the non-receipt of the additional requirement of foodgrains from the GoI, it was the responsibility of the GoG to arrange the same by itself. However, that was not done. Non-arrangement of additional requirements of foodgrains by the GoG resulted in shortage of 1.67 lakh MT of foodgrains and partial implementation of the scheme.

(ii) Additional requirement of foodgrains for state-sponsored scheme (PURNA) – The responsibility to arrange foodgrains for state-sponsored components of the Scheme lay with the GoG. Audit calculated that there was an additional requirement of 1.20 lakh MT (**Appendix II**) of foodgrains to provide SN to 57.15 lakh AGs aged 15 years to 18 years covered under the *PURNA* scheme during 2018-23. Against this additional requirement of 1.20 lakh MT of foodgrains, the Department procured only 0.18 lakh MT (15 per cent) in 2022-23

(iii) Short lifting of foodgrains under the SNP – The GoI allocated 6.35 lakh MT of foodgrains to the Department, against which the Department lifted 5.95 lakh MT of foodgrains (94 per cent). It resulted in the lapse of 0.40 lakh MT of foodgrains that were not lifted timely from the Food Corporation of India (FCI).

Against the total shortfall of 3.27 lakh MT (1.67 lakh MT + 1.20 lakh MT + 0.40 lakh MT) of foodgrains, the GoG procured only 1.10 lakh MT (34 per cent) from the open market. This resulted in the implementation of SNP with a shortage of 2.17 lakh MT of foodgrains against the allocation during 2015-23.

The State Government acknowledged (October 2024) the shortfall of foodgrains and stated that additional foodgrains were not procured due to the increased financial burden involved.

2.2.1.3 Inadequate Nutrition to the Beneficiaries Attending AWCs

The Scheme guidelines envisage that all beneficiaries would be served SN for 300 days in a year in the form of HCM and/or THR, consisting of the required kilocalories, as given in **Table 2.4** below:

Table 2.4: The norms for supplementary nutrition for targeted beneficiaries

Sl. No.	Categories	Types of food	Nutrition Norms
Supplementary Nutrition through Anganwadi Services			
1.	Children (6 months to 3 years)	THR	Energy – 500 Kilocalories Protein – 12 to 15 grams
2.	Children (3 years to 6 years)	Morning snack and HCM	Energy – 500 Kilocalories Protein – 12 to 15 grams
3.	Severely malnourished children (3 years to 6 years)	THR	Energy – 800 Kilocalories Protein – 20 to 25 grams
4.	Pregnant Women and Lactating Mothers (15 years to 45 years)	THR	Energy – 600 Kilocalories Protein – 18 to 20 grams
Supplementary Nutrition under Scheme for Adolescent Girls			
5.	Out-of-school Adolescent Girls (11 years to 14 years) (under SAG)	THR	Energy – 600 Kilocalories Protein – 18 to 20 grams
6.	Adolescent Girls (15 years to 18 years) (under PURNA)	THR	Energy – 600 Kilocalories Protein – 18 to 20 grams

(Source: As per Schedule-II of the NFSA Act, 2013 and Resolution of GoG)

The deficiencies noticed by Audit with respect to the adequacy of supplementary nutrition provided to beneficiaries have been detailed below:

(i) Scrutiny of records relating to the distribution of THR and the number of beneficiaries served during 2015-23 revealed that against the norm of providing nutrition for 300 days every year, the beneficiaries were provided SN for an average of 246 days every year (82 *per cent*), as shown in **Table 2.5** below:

Table 2.5: Number of days SN provided in the form of THR to the targeted beneficiaries

Year	Number of days THR provided to the different categories of beneficiaries			
	Children	Pregnant and Lactating Mothers	Adolescent Girls	Average (for all beneficiaries)
2015-16	243	238	238	240
2016-17	187	185	185	186
2017-18	186	186	186	186
2018-19	223	223	223	223
2019-20	The utilisation of THR premix/beneficiary served could not be worked out for 2019-20 as the alternative arrangement of the distribution of raw ration was discontinued in a phased manner at distinct points of time in various districts of the State.			
2020-21	302	301	286	296
2021-22	299	294	289	294
2022-23	303	301	287	297
Average	249	247	242	246

(Source: Audit calculation based on data furnished by the Department)

As shown in the table, the average number of days THR provided to beneficiaries in the State though decreased from 240 days (80 *per cent*) in 2015-

16 to 186 days (62 per cent) in 2017-18, however, it subsequently improved to 296 days (99 per cent) in 2020-21 and 297 days (99 per cent) in 2022-23.

Similarly, in seven¹⁰ of the 10 selected DPOs, THR was distributed on an average of 228 days (76 per cent) to the children (six months to three years), 221 days (74 per cent) to P&LMs and 229 days (76 per cent) to Adolescent Girls.

(ii) Further, for the children (three years to six years), during 2015-23, the State provided SN in the form of HCM on an average of 226 days¹¹ (75 per cent) every year against the norm of 300 days. Similarly, in nine¹² of the 10 selected DPOs, HCM was provided to children (three years to six years) on an average of 216 days (72 per cent) every year.

The State Government attributed (October 2024) the under-achievement of targeted nutrition days under the SNP to the shortage of foodgrains against the actual requirement.

2.2.1.4 Inadequate nutrition to the identified underweight children in the form of the third meal

Under the SN Programme, an initiative aimed at addressing the nutritional needs of moderately underweight (MUW) and severely underweight (SUW) children aged three to six years, a supplementary nutrition component is administered in the form of a third meal. This third meal consists of nutrition-dense laddoo, as outlined in **Table 2.6** below:

Table 2.6: Norms for serving additional nutrition to underweight children

Classification of beneficiaries	The norms for serving nutrition in the form of THR/HCM		
	Regular SN for children with normal weight	Norms for providing additional nutrition	
		MUW children	SUW children
Children (three years to six years)	130 gm HCM (consisting of 80 grams of grains) per day	Third meal for 25 days per month	Third meal for 25 days per month + 2 kg of THR per month

(Source: As per the ICDS Scheme Guidelines)

Table 2.7 below further illustrates the count of moderately and severely underweight children (aged three to six years) identified and served the third meal in 10 designated DPOs from 2015 to 2021.

¹⁰ Data with respect to the utilisation of THR packets was not made available to Audit in three of the ten selected DPOs – DPO, Panchmahal, DPO, Rajkot Municipal Corporation and DPO, Sabarkantha.

¹¹ Calculated using the formula: Total foodgrains utilised/[total number of beneficiaries served with HCMx80 gm]

¹² The data for the utilisation of foodgrains for HCM was not available with the DPO, Rajkot (Urban).

Table 2.7: Monthly provision of third meals to underweight children (aged three to six years) in selected DPOs during 2015-21

Year	Total Identified Children (MUW+SUW) (average per month)	Third meals served (MUW+SUW) (average per month)
2015-16	28,980	18,044
2016-17	24,169	14,852
2017-18	21,295	11,274
2018-19	21,542	13,970
2019-20	37,552	19,127
2020-21	15,230	6,372
Total	1,48,768	83,639

(Source: As per information furnished by the selected DPOs)

During 2021-22 and 2022-23, benefits of the third meal programme were not extended to 0.83 lakh identified underweight children.

Further, as shown in the table above, in the 10 selected DPOs, approximately 1.49 lakh moderately and severely underweight children (aged three to six years) were identified. Among them, 0.84 lakh (56 *per cent*) received the third meal supplement, while 44 *per cent* did not benefit from this additional nutritional support.

Acknowledging the audit findings, the State Government concurred (October 2024) with the observation and stated to enhance efforts to address the prevalence of stunting and wasting among children. They plan to achieve this by ensuring improved coverage and diligent monitoring of the nutritional status of undernourished children.

However, a justification for non-distribution of third meals during 2021-22 and 2022-23 is still awaited from the Department.

2.2.1.5 Irregular payment of ₹5.45 crore of handling charges for lifting foodgrains

As explained under **Paragraph 2.2.1.2**, the GoI-allocated foodgrains (wheat and rice) were being lifted by the GoG through the Gujarat State Civil Supply Corporation Limited (GSCSCL) and stored at GSCSCL's godowns. Subsequently, these foodgrains were distributed to AWCs through Fair Price Shops (FPS) of the Food, Civil Supplies and Consumer Affairs Department of the GoG. The AWWs collected the foodgrains from FPS for the preparation of HCM for the children (three to six years). A portion of these foodgrains was supplied to Gujarat Cooperative Milk Marketing Federation Limited (GCMMFL) for the production of THR premixes. For this purpose, GCMMFL lifted and transported 8,79,072.40 quintals of wheat between December 2017 and March 2021, for which, it was paid handling charges of ₹5.45 crore.

Scrutiny of the records relating to the lifting of foodgrains, however, revealed that the WCD Department had paid handling charges for the wheat used in the production of THR premixes to both the GSCSCL and the GCMMFL, even

though the entire lifting and handling was done by the GCMMFL. The GSCSCL had no role in lifting, transportation and storage of wheat for the production of THR packets, but was also paid handling charges of ₹5.45 crore, which was irregular.

The State Government accepted (October 2024) the Audit observation and assured to adjust the amount in the future from the dues payable to the GSCSCL.

2.2.1.6 Best Practices

The Audit Report highlights the following positive aspects of the performance of the WCD Department in implementing the ICDS Scheme:

- The WCD Department extends Supplementary Nutrition (SN) through the distribution of Take-home Ration (THR) to specific groups, namely children aged six months to three years, Adolescent Girls and Pregnant and Lactating Mothers. The production and supply of THR to AWCs are facilitated by the Gujarat Co-operative Milk Marketing Federation Limited (GCMMFL).

To effectively monitor the seamless supply of THR from GCMMFL to AWCs, the WCD Department introduced an innovative online system in January 2020. Through this system, the allocated quota of THR is dispatched to AWCs by the GCMMFL’s designated delivery personnel. The process involves the sharing of a one-time password by the AWWs.

This digital mechanism operates in real-time, enabling vigilant tracking of THR deliveries. By ensuring punctual delivery and safeguarding against potential losses or misuse, this system contributes significantly, the efficient distribution of nutritional resources.

- Up to October 2018, children (aged three to six years) received Hot-Cooked Meals (HCM) made with cotton-seed oil. However, from November 2018, the WCD Department began using fortified groundnut oil instead of cotton-seed oil, as it is considered to have higher nutritional value, according to the Department.

2.3 Nutrition and Health Education (NHE)

Inadequate household visits by the AWWs

Nutrition and Health Education (NHE) aims at improving family contact and providing care and nutrition counselling to the pregnant and the lactating mothers of children under three years of age. This includes monitoring of young children, identification of growth faltering and appropriate counselling of caregivers, especially on optimal ‘Infant and Young Child Feeding’ (IYCF).

The ICDS guidelines mandate that NHE is to be provided to all women between the age of 15-45 years through mass media and other forms of publicity, special campaigns and home visits by AWWs, short courses, demonstrations of

cooking/feedings and by using various forums of the programmes organised by the MoHFW, etc.

To educate the target group of beneficiaries (women aged 15-45 years), AWWs were required to conduct household visits in their jurisdiction. Audit collected the data for targets and achievements with respect to household visits in the selected CDPOs¹³ of the eight selected districts, as shown in **Table 2.8** below:

Table 2.8: Shortfall in household visits by the Anganwadi Workers (AWWs) of 19 out of 22 selected Blocks of the eight selected Districts

Year	Number of AWCs in 19 out of 22 selected Blocks	Household visits required to be made	Household visits made by the AWWs	Shortfall in household visits	Shortfall (in per cent)
2015-16	3,318	49,77,000	33,38,282	16,38,718	32.93
2016-17	3,351	50,26,500	31,29,575	18,96,925	37.74
2017-18	3,363	50,44,500	31,02,606	19,41,894	38.50
2018-19	3,103	46,54,500	26,57,583	19,96,917	42.90
2019-20	2,926	43,89,000	22,92,109	20,96,891	47.78
2020-21	2,473	37,09,500	19,00,822	18,08,678	48.76
2021-22	2,852	17,30,880	14,75,360	2,55,520	14.76
2022-23	2,842	15,07,654	14,26,525	81,129	5.38
Total	24,228	3,10,39,534	1,93,22,862	1,17,16,672	37.75

(Source: As per Information furnished by the selected CDPOs)

As seen from the above table, there was a shortfall of 37.75 per cent in household visits by AWWs during the period 2015-23. The shortfall in household visits increased by 16 per cent (32.93 to 48.76) during the period from 2015-16 to 2020-21. However, the Department picked it up well and showed significant improvement in reducing the shortfall to 14.76 per cent in 2021-22 and further to 5.38 per cent in 2022-23.

The State Government stated (October 2024) that instructions would be passed on to AWWs for carrying out the required number of household visits.

2.4 Early Childhood Care and Education

The ICDS Mission Broad Framework for Implementation¹⁴, 2012 provides for dedicated four hours of Early Childhood Care and Education (ECCE) at the Anganwadi Centres (AWCs), imparted by the Anganwadi Workers (AWWs). The purpose of ECCE is to promote the holistic development of children and provide sustained activities through a joyful play-way method that helps the children prepare for regular schooling.

¹³ Data not available: 2015-2020 (Himatnagar-1, Himatnagar-2 and Idar-1); 2021-2023 (Gandhinagar-1, Idar-1, Nizar, Rajkot (U-2) and Uchchhal)

¹⁴ Annexure-III 'Core Package of Services Under ICDS Mission', Paragraph 1.1 (i) and Annexure-IV.

2.4.1 Coverage of the ECCE Programme

The consolidated Monthly Progress Reports (MPRs) of the State submitted by District authorities revealed that 139.81 lakh children (three years to six years) were enrolled under the Scheme during the period 2015-23. However, 113.54 lakh (81.21 *per cent*) children were imparted ECCE by the AWCs of the State.

Similarly, the data collected from the 10 selected DPOs of eight selected districts revealed that out of 33.57 lakh enrolled children (three years to six years), ECCE had been imparted to 28.38 lakh (84.54 *per cent*) children. In the 22 test-checked Blocks, the average coverage of enrolled children was 88.38 *per cent* during the same period.

The State Government stated (October 2024) that some of the enrolled children received their ECCE from private play schools, but data on such children were not being maintained by the Department. The Government also stated that they would ensure the maintenance of such records in due course after convergence with the Education Department.

2.4.2 Disruption in the ECCE Programme owing to delayed procurement of Pre-School Education (PSE) Kits

The guidelines of the MoWCD, GoI (January 2014) specify that in order to facilitate the ECCE Programme under the ICDS Scheme, Pre-School Education (PSE) kits should be purchased and supplied to each operational AWC in the State. The ICDS Scheme guidelines specify that these kits would be comprised of play and learning material for the holistic development of children and suggest an itemised list of components for PSE kits. For this purpose, the GoI releases Grant-in-Aid (GIA) to the State every year under the ICDS (General) component of the Scheme. The expenditure on the procurement of the PSE kits was to be met out of the grants released to the State by the GoI, subject to the financial norms with respect to the per-unit cost¹⁵ of the kits.

Details of the procurement and distribution of kits during 2015-23 are given in **Table 2.9** below:

¹⁵ ₹3000/kit (Main AWC) and ₹1500/kit (Mini AWC); later revised (November 2017) to ₹5000/kit for all AWCs.

Table 2.9: Procurement and distribution of PSE Kits during 2015-23

Year	No. of operational AWCs in the State	No. of PSE kits procured and distributed	The year of issuance of order for procurement of PSE kits	Month of distribution of PSE kits	Delay ¹⁶ in distribution of PSE kits counting from subsequent year (in months)
2015-16	53,029	53,100	2017-18	December 2017	20
2016-17		53,100	2018-19	February 2019	22
2017-18		53,100	2019-20	August 2020	28
2018-19		53,100	2020-21	December 2020	20
2019-20		53,100	2020-21	August 2021	16
2020-21		53,100	2021-22	February 2022	10
2021-22		53,100	2021-22	July 2022	03
2022-23			- No PSE kits procured during the year -		

(Source: As per the information furnished by the Department)

The above table exhibits that the procurement and supply of PSE kits for the period 2015-23 started with a delay ranging from 03 months to 28 months. The tendering process for the kits for 2015-16 started in 2017-18 and the distribution took place in December 2017, with a delay of 20 months. Delayed initiation of the tendering process resulted in delayed distribution of PSE kits. No PSE kits were procured for the year 2022-23.

Further, delayed initiation of the tendering process resulted in the accumulation of more than one set of PSE kits during 2020-21 and 2021-22, as two sets of PSE kits were distributed in 2020-21 (August 2020 and December 2020) and in 2021-22 (August 2021 and February 2022), which caused accumulation of more PSE kits than the requirement. During physical visits of 99 selected AWCs, Audit found one PSE kit set in 23 AWCs (as of November 2020), two PSE kit sets in 19 AWCs (as of July 2021) and three PSE kit sets in 57 AWCs (as of November 2021) in box-packed condition as shown in **Picture 2.1** and **2.2** below:



Picture 2.1: Three sets of PSE Kits of 2017-20 lying idle in box packed state (06-07-2021)

AWC: Jod Khapreta, Himatnagar-2 Block (District-Sabarkantha)



Picture 2.2: Two sets of PSE Kits of 2018-19 and 2019-20 lying idle in box packed state (27-08-2021)

AWC: Pariya Mora-1, Pardi-1 Block (District-Valsad)

¹⁶ The delay refers to the time elapsed from the final (March) month of the fiscal year for which the kits were procured to the month of distribution of PSE kits.

The State Government accepted (October 2024) the audit observations and assured that PSE kits would be procured on yearly basis in future.

Recommendation 3: The State Government may ensure annual procurement of PSE kits based on the number of AWCs, expected students’ enrollments and historical demand to prevent last-minute rushes.

2.5 Health Services

The ICDS Mission Broad Framework Guidelines (2012) envisage that three major health services (Immunisation, Health check-ups and Referral services) under the ICDS Scheme would be delivered through public health infrastructure under the Ministry of Health and Family Welfare (MoHFW).

Audit findings pertaining to coverage of children (up to six years) under the Universal Immunisation Programme (UIP), the adequacy of health check-ups carried out in respect of children and Pregnant & Lactating Mothers (P&LMs), the status of stunting, wasting and under-weighting among children, the performance of Nutritional Rehabilitation Centres (NRCs) and Child Malnourishment Treatment Centres (CMTCs) in treating malnourished children of the State are discussed in the following paragraphs:

2.5.1 Immunisation

The GoI launched (1985) the Universal Immunisation Programme (UIP) to protect all infants (0-12 months) against six serious but preventable diseases¹⁷. which was subsequently raised to nine diseases¹⁸. As per the National Health Mission (NHM), a child is said to be fully immunised if he/she receives all due vaccines as per the national immunisation schedule within one year of his/her life.

➤ Universal Immunisation Programme

Table 2.10 below exhibits the data retrieved from the Health Management Information System (HMIS) and workload data provided by the Health Department for the period 2015-23, for the children (aged 0-12 months) receiving Bacille Calmette-Guerin (BCG) vaccine for protection against tuberculosis, all doses of Diphtheria-Pertussis-Tetanus (DPT) vaccine for protection against diphtheria, pertussis, tetanus and Hepatitis B vaccine to protect the liver from acute and chronic disease, all doses of Oral Polio Vaccine (OPV) and full immunisation *vis-à-vis* the workload/target fixed by the GoI.

¹⁷ Tuberculosis, Diphtheria, Pertussis, Tetanus, Poliomyelitis and Measles.

¹⁸ Diphtheria, Pertussis, Tetanus, Polio, Measles, Rubella, severe form of Childhood Tuberculosis, Hepatitis B and Meningitis & Pneumonia.

Table 2.10: Status of immunisation among children (aged 0-12 months) under the Universal Immunisation Programme (UIP) during the period 2015-23 (Figures in lakh)

Year	Number of Children immunised with BCG		Number of children immunised with DPT3 ¹⁹		Number of children immunised against Hepatitis-B3 ²⁰		Number of children immunised with OPV3		Number of children fully immunised	
	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement
2015-16	13.21	13.01	12.68	11.82	12.68	11.63	12.68	11.59	12.68	11.44
2016-17	13.21	12.62	12.68	11.79	12.68	11.62	12.68	11.68	12.68	11.63
2017-18	12.39	12.98	12.04	11.82	12.04	11.72	12.04	11.66	12.04	11.75
2018-19	12.37	12.17	12.02	11.62	12.02	11.55	12.02	11.39	12.02	11.57
2019-20	12.37	12.37	12.02	11.38	12.02	11.36	12.02	11.33	12.02	11.74
2020-21	13.67	12.09	13.29	11.26	13.29	11.26	13.29	11.21	13.29	12.12
2021-22	13.67	11.75	13.29	11.23	13.29	11.23	13.29	11.23	13.29	12.08
2022-23	13.67	13.01	13.29	12.27	13.29	12.27	13.29	12.21	13.29	12.45
Total	104.56	100.00	101.31	93.19	101.31	92.64	101.31	92.30	101.31	94.78

(Source: HMIS data and workload data)

As evident from **Table 2.10**, against a target of 101.31 lakh children aged up to one year, 94.78 lakh (94 *per cent*) were fully immunised under the UIP. The immunisation for BCG was 96 *per cent*, for DPT3 92 *per cent*, for Hepatitis B3 91 *per cent* and for OPV3 91 *per cent*.

The State Government attributed (October 2024), the shortfall in immunisation under the UIP was due to the migration of some population and assured to maintain the data of such children to ensure 100 *per cent* achievement of the immunisation programme.

2.5.2 Health Check-ups

As per the ICDS Mission Guidelines (2012), health check-ups under the ICDS would ensure healthcare services for children under six years of age. Various health services provided for children by Auxiliary Nurse Midwife (ANM) and the Primary Healthcare Centre (PHC) staff (including Medical Officer) would include regular health check-ups, recording of weight, immunisation, support to Community-based management²¹ of malnutrition, treatment of diarrhoea, deworming and distribution of iron and folic acid tablets and medicines for minor illnesses. In addition, National Rural Health Mission (NRHM) would provide doctors for health check-ups at the AWC level, preferably on a monthly basis or at least once a quarter.

¹⁹ Achievement figures include those administered with DPT3 vaccine or Pentavalent vaccine, which is a combination of Diphtheria, Pertussis, Tetanus, Hepatitis B and Hib vaccines.

²⁰ Achievement figures include those administered with Hepatitis B3 vaccine or Pentavalent vaccine, which is a combination of Diphtheria, Pertussis, Tetanus, Hepatitis B and Hib vaccines.

²¹ Community-based management components are: Community mobilisation and active case-finding, Outpatient care for Severe Acute Malnutrition (SAM) without complications, Inpatient care for SAM. The shift from hospital-based to integrated community-based approach for the treatment of SAM was possible due to the advent of Ready to Use Therapeutic Foods (RUTF) for dietary treatment at home.

2.5.2.1 Inadequate coverage for health check-ups of the children

Scrutiny of the data maintained by Management Information Systems (MIS)²² revealed that during 2016-23, the health check-ups of 68.15 *per cent* of the estimated children in the age group (up to five years) were done in the State, as shown in **Table 2.11** below:

Table 2.11: Number of children provided health check-ups in the State during 2016-23

Year	Age group of children	Estimated total children in the age group as per the H&FW Department	Number of children screened by the ANM	Percentage of children screened (<i>vis-à-vis</i> the estimated population)
2016-17	0 to 5 years ²³	63,45,498	50,24,028	79.17
2017-18	0 to 5 years	61,07,089	57,85,046	94.73
2018-19	0 to 5 years	59,88,206	57,83,497	96.58
2019-20	0 to 5 years	81,64,067	38,36,287	46.99
2020-21	0 to 5 years	69,60,700	37,02,046	53.18
2021-22	0 to 5 years	55,22,396	25,37,611	45.95
2022-23	0 to 5 years	55,22,396	37,32,278	67.58
Total		4,46,10,352	3,04,00,793	68.15

(Source: Reports generated from the E Mamata ²⁴ and the TECHO)

As shown in the table above, out of the 4.46 crore estimated number of children during 2016-23, only 3.04 crore (68 *per cent*) children were screened by health officials.

Further, during the period 2016-23, children only up to five years of age were screened by health officials, while the ICDS Scheme guidelines provide for health check-ups of all enrolled children up to six years of age. Under the ICDS Scheme, the enrolled population of children (5y-6y) stood at 3,63,599²⁵ in 2019-20 and 3,28,502²⁶ in 2020-21²⁷. These children were left out of health check-up services, in contravention of the ICDS Scheme guidelines.

The State Government attributed (October 2024) the shortfall in health check-ups to some children not attending Mamta Diwas at AWCs and the registration of some children with private nurseries/kindergartens in urban areas. The Government also stated to have prepared a database for such children and to carry out health check-ups for all enrolled children up to the age of six years, as envisaged under the ICDS Scheme.

²² The H&FW Department maintains two MIS systems, namely E-Mamta and Technology for Community Health Operations (TECHO).

²³ From 2016-17 onwards, the H&FW Department has started maintaining the data only for the children aged up to five years.

²⁴ Mother & Child’ name based tracking Information management system (Health and Family Welfare Department, GoG)

²⁵ As of February 2020 (Rapid Reporting System Report of WCDD of Gujarat).

²⁶ As of January 2021 (Rapid Reporting System Report of WCDD of Gujarat).

²⁷ Data pertaining to 2021-22 & 2022-23 is yet to be received from the Department

2.5.2.2 Under-registration of Pregnant Women (PW) and inadequate antenatal and postnatal services under the Scheme

The ICDS Mission Guidelines (2012) envisage that health check-ups under the ICDS would continue as health care for the antenatal period for pregnant mothers and the postnatal period for lactating mothers. Further, as per operational guidelines (Intensified National Iron Plus Initiative) and Pregnancy Care guidelines (2005) notified by the MoHFW, GoI, Antenatal Check-ups/Care (ANC) of all pregnant women should be carried out four times during their pregnancy. All pregnant women should be tested for haemoglobin four times for respective ANCs and provided with 180 Iron Folic Acid (IFA) tablets (one tablet per day up to six months) to treat deficiency of anaemia. Pregnant women having severe anaemia (HB < 7) must be treated. All women must be given a Postnatal Check-ups/Care (PNC) within 48 hours after delivery.

During the period 2015-23, a total of 108.31 lakh P&LMs were registered with the State Health Department for availing various health services, such as, ANC/PNC checkups, immunisation, IFA tablets, *etc.* Out of these 108.31 lakh beneficiaries, 61.66 lakh beneficiaries were also registered under the ICDS Scheme for the SN Programme at the AWC level. The status of health services provided to P&LMs during 2015-23 is shown in **Table 2.12** below:

Table 2.12: Status of health services provided to P&LMs during 2015-23

(Figures in lakh)

Year	Total Number of P&LMs registered		Percentage of registrations with ICDS <i>vis-à-vis</i> Health Department	Health services delivered to Pregnant Women (PW) by Health Department					PW detected with severe anaemia	Mothers provided a full course of 180 IFA tablets after delivery
	Health Department	ICDS		Registration within the first trimester (12 weeks)	Four or more ANC	1 st and 2 nd Tetanus Toxoid (TT) Immunisation	180 IFA tablets	PNC within 48 hours of delivery		
1	2	3	4	5	6	7	8	9	10	11
2015-16	14.06	8.41	59.82	10.54	11.42	N.A. ²⁸	13.59 ²⁹	10.31	N.A. ³⁰	N.A.
2016-17	13.82	8.15	58.97	10.47	11.37	N.A. ³¹	13.35	9.56	N.A. ³²	N.A.
2017-18	14.21	8.17	57.49	11.14	10.35	10.19	13.45	1.46	0.33	8.40
2018-19	13.50	8.13	60.22	11.29	11.47	9.48	12.86	0.15	0.64	8.61
2019-20	12.96	7.96	61.42	10.92	11.21	9.07	12.51	0.05	0.70	9.47
2020-21	12.75	7.19	56.39	11.04	10.61	8.63	12.18	0.04	0.55	10.69
2021-22	13.16	6.89	52.36	11.62	11.53	8.94	12.75	9.28	3.05 ³³	10.06
2022-23	13.85	6.76	48.81	12.37	12.38	9.60	13.30	10.64	0.58	11.33
Total	108.31	61.66	56.93	89.39	90.34	55.91	103.99	41.49	5.85	58.56

(Source: HMIS data furnished by the Additional Director of H&FW, GoG)

As may be seen from the table above, the coverage of ANC/PNC checkups, immunisation, and administration of IFA tablets for P&LMs was notably

²⁸ Data was not available with the Health Department.

²⁹ 100 IFA tablets in 2015-16 and 2016-17.

³⁰ Data was not available with the Health Department.

³¹ Data was not available with the Health Department.

³² Data was not available with the Health Department.

³³ Audit has enquired into reasons behind the steep rise in the prevalence of anaemia among PW and the Department's response is awaited.

insufficient from 2015 to 2023 when compared to the total P&LMs registered with the Health Department (108.31 lakh). Moreover, only 57 per cent of these registered P&LM beneficiaries were enrolled in the ICDS Scheme for the SN Programme, leaving the remaining 43 per cent outside the purview of the ICDS Scheme. In addition to the health services from the Health Department, these 43 per cent of P&LM beneficiaries could have been provided enhanced nutritional benefits as well under the ICDS Scheme.

Additionally, one of the specific goals of the ICDS Mission was to reduce the prevalence of anaemia among Pregnant Women by 20 per cent during the 2012-17 period. Meanwhile, the NNM, 2017 aimed to annually decrease anaemia among women aged 15-49 years by three per cent from 2017 to 2020. Despite these intentions, the data in the table above indicates that the occurrence of anaemia among Pregnant Women more than double, increasing from 0.33 lakh in 2017-18 to 0.70 lakh in 2019-20 and still stood at 0.58 lakh in 2022-23.

The State Government stated (October 2024) that coverage of ANC, immunisation and PNC are being strengthened by way of improved monitoring and reviewing.

Recommendation 4: The State Government may ensure better integration of target groups i.e. P&LMs, Adolescent Girls and Children with the Health Department to provide essential services of ICDS Scheme.

2.5.2.3 Birthweight of Newborns and death rate among Infants and Children

The ICDS Mission Guidelines (2012) envisage that the Mission will contribute to the accelerated reduction in maternal and young child under-nutrition and related mortality and enhance early childhood development and learning outcomes, in a nurturing and protective environment for the young child. Further, the guidelines envisage that all children including newborns, should be weighed. According to the United Nations International Children’s Emergency Fund (UNICEF), the prevalence of low birth weight amongst newborns not only increases their mortality but also impacts their physiological and psychological growth.

The status of weight and death status of newborn children for the period 2017-23 in the State is as shown in **Table 2.13** below:

Table 2.13: The details of weight at birth and deaths of the children in the State during the period 2017-23

Year	Total live births	Number of newborns weighed at birth	Newborns weighing less than 2.5 kg	Infant deaths within 24 hours of birth	Infant deaths within one year (after 24 hrs-12 months) of birth	Child deaths (one to five years)	Total infant and child deaths	Percentage of newborns weighed <i>vis-à-vis</i> total live births (Col. 3/ Col. 2)	Percentage of weighing less than 2.5 kg <i>vis-à-vis</i> total weighed (Col. 4/ Col. 3)
1	2	3	4	5	6	7	8	9	10
2017-18	12,56,711	11,78,195	1,45,302	5,064	18,166	2,605	25,835	93.75	12.33
2018-19	11,37,636	10,93,384	1,39,542	3,780	15,401	2,331	21,512	96.11	12.76
2019-20	11,48,115	11,13,404	1,43,543	2,926	15,668	2,148	20,742	96.98	12.89
2020-21	11,09,588	10,75,256	1,31,009	2,324	11,866	1,481	15,671	96.91	12.18
2021-22	10,90,942	10,51,478	1,21,002	2,024	10,660	1,363	14,047	96.38	11.51
2022-23	11,60,658	11,39,050	1,32,498	2,113	11,777	1,953	15,843	98.14	11.63
Total	69,03,650	66,50,767	8,12,896	18,231	83,538	11,881	1,13,650	96.34	12.22

(Source: HMIS data provided by the Health Department)

Inadequate diets deficient in essential nutrients during pregnancy can lead to various health complications for mothers including anaemia, pre-eclampsia, hemorrhage and even mortality. Furthermore, such diets can contribute to adverse outcomes for infants such as stillbirth, low birthweight, malnutrition and developmental delays.

The information presented in the table above shows the department is yet to achieve the target of reducing the proportion of low birth-weight newborns by two *per cent* per annum as per the National Nutrition Mission (NNM) guidelines, 2017. The percentage of newborns weighing less than 2.5 kg, increased from 12.33 *per cent* in 2017-18 to 12.89 *per cent* in 2019-20, thereafter, an improvement was noticed in 2022-23, as it was 11.63 *per cent*. Further, 3.66 *per cent* of newborns were not weighed at birth, making it difficult to identify and treat low-birth weight newborns. Department may continue to make efforts to improve the proportion of low birth-weight by filling the gap of 43 *per cent* P&LM beneficiaries left out from the ICDS Scheme as mentioned in the **Paragraph 2.5.2.2**.

The number of infants' and children's deaths decreased from 25,835 (2.06 *per cent*) in 2017-18 to 15,843 (1.37 *per cent*) in 2022-23.

The State Government attributed (October 2024) the increase in the ratio of low-birth-weight newborns as well as infants' and children's deaths to the implementation of compulsory real-time, precise reporting and monitoring of birthweight of newborns. It was also stated that steps would be taken to reduce infant and child mortality ratios.

2.5.3 Referral Services

Acute malnutrition or wasting is a failure to gain weight or actual weight loss caused by inadequate food intake, incorrect feeding practices, infections or a combination of these. Considered both a medical and social disorder, Severe

Acute Malnutrition (SAM) is defined by very low weight for height, mid-upper arm circumference³⁴ or by the presence of nutritional oedema³⁵.

The case fatality rate of SAM children with complications can be reduced through specialised treatment and prevention interventions at Nutritional Rehabilitation Centers (NRCs)/Child Malnutrition Treatment Centers (CMTCs).

As per the National Family Health Survey 5 (NFHS 5) data, released in December 2020, 39 per cent of the children in the State are stunted (*vis-à-vis* the national average of 35.50 per cent), 25.10 per cent are wasted (*vis-à-vis* the national average of 19.30 per cent), 10.60 per cent are severely wasted (*vis-à-vis* the national average of 7.70 per cent) and 39.70 per cent are under-weight (*vis-à-vis* the national average of 32.10 per cent). In this scenario, the referral of the SAM children to NRCs and CMTCs of the State and their subsequent rehabilitation becomes a key driver to reduce the pervasive malnutrition in the State.

2.5.3.1 Inadequate post-discharge follow-ups of the children rehabilitated in NRCs/CMTCs

Table 2.14 below exhibits the details of the number of SAM children identified in the State, admitted in the NRCs/CMTCs and follow-up visits conducted post discharge during 2016-23.

Table 2.14: SAM children identified and admitted to CMTCs/NRCs and improvement in nutritional status of SAM children rehabilitated

Year	Total identified SAM children	Children admitted at CMTC/ NRC	Number of SAM children who were given three follow-up visits
2016-17	48,022	23,172	13,131
2017-18	29,754	26,355	15,970
2018-19	34,653	30,538	18,880
2019-20	1,76,806	31,354	15,307
2020-21	1,82,894	12,260	5,606
2021-22	1,88,225	16,024	10,383
2022-23	2,21,921	23,661	14,691
Total	8,82,275	1,63,364	93,968

(Source: E Mamata and TECHO+ data)

The data in the above table reveals that during the period 2016-23, of the 8.82 lakh SAM children identified, 1.63 lakh (19 per cent) children were provided admission to the NRCs/CMTCs in the State. Audit observed that only 93,968 (58 per cent) children were given three follow-up visits by health officials post their discharge from CMTCs/NRCs.

³⁴ Less than 115 mm.

³⁵ Nutritional oedema is a form of swelling caused by insufficient protein intake.

In its reply, the State Government stated (October 2024) that post-rehabilitation, children are paid follow-up visits (every 15 days for up to 60 days post-discharge) by field functionaries and brought for physical checkups for monitoring of improvement in their weight and health status.

The reply is to be viewed against the fact that of 1.63 lakh children admitted for rehabilitation in CMTCs/NRCs, no follow-up visits were made in respect of 51,919³⁶ (32 *per cent*) admitted SAM children. In the absence of adequate follow-up visits, the reply of the Department cannot be justified.

2.5.3.2 Non-operational Child Malnourishment Treatment Centres (CMTCs)

In the year 2016-17, the State had 29 NRCs and 288 CMTCs. All of the 29 NRCs were operated by the GoI, while 110 CMTCs were operated by the GoI and 178 CMTCs by the GoG.

Audit observed that as of March 2023, all 29 NRCs operated by the GoI were operational, while of the 110 GoI-operated CMTCs, 107 were operational and 115 of the 178 CMTCs operated by the GoG were functional. Further, in seven³⁷ districts, no NRCs had been established to ensure tertiary-level institutional care and treatment of severely malnourished children within the district.

Notably, against 288 operational CMTCs (the GoI and GoG) in 2016-17, the number of operational CMTCs were reduced to 222 in 2022-23.

The State Government attributed (October 2024) the reduction in functional CMTCs was due to low Bed Occupancy Rate (BOR), construction/renovation of CMTCs and some human resource related issues.

However, the reply is to be viewed against the fact that during 2017-18 to 2022-23, the number of SAM children identified shows increasing trend (**Table 2.14**).

³⁶ Total Children admitted at CMTCs/NRCs (1,63,364) minus (-) Total Children received at least one follow up visit during 2016-23 (1,11,445) = 51,919.

³⁷ Aravalli, Botad, Devbhumi Dwarka, Gir Somnath, Mahisagar, Morbi and Porbandar.

CHAPTER – III
ADEQUACY OF INFRASTRUCTURE
FACILITIES

CHAPTER-III

ADEQUACY OF INFRASTRUCTURE FACILITIES

Brief Snapshot

This Chapter examines the suitability of Anganwadi Centre (AWC) buildings and the availability of essential infrastructure within them, as infrastructure plays a crucial role in providing services under the ICDS Scheme. The area of AWC buildings, their maintenance, the presence of basic amenities such as drinking water, toilets and ramps for children with disabilities as well as equipment like weighing scales, utensils, water purifiers and medicine kits are all important determinants of service quality under the Scheme.

Out of the 53,029 AWCs in the State, 3,381 AWCs were functioning in temporary structures such as kutcha/semi-pucca, while 30 AWCs were situated in open spaces. Additionally, 8,452 AWCs had dilapidated buildings indicating that the WCD Department is yet to ensure safe and secure pukka AWC buildings for service delivery under the Scheme to the beneficiary children and women of the State. In the State, 1,299 AWCs (2.45 per cent) had no toilets and 1,032 AWCs (1.95 per cent) lacked drinking water facilities.

Furthermore, none of the AWCs in the State, including the 1,759 AWCs built between 2015 and 2023, met the requirement of a covered area of 600 square feet (for 30 children) specified by the Ministry of Women and Child Development, GoI in March 2011. Overcrowding of children in AWC premises was evident with 22,550 AWCs having more than 30 enrolled children (3y-6y) but with less than the prescribed area.

Only 220 AWCs (27.26 per cent) had ramps with railings constructed to ensure easy access for children with disabilities, compared to the target of 807 AWCs in 2019-20.

During the visits of the 99 selected AWCs, Audit noticed a shortage of cooking and serving utensils, storage facilities for Take Home Ration (THR) packets, growth measurement devices and medicine kits. Audit also observed that 6,709 units of water purifiers costing ₹3.82 crore were lying idle in AWCs due to a lack of requisite infrastructure i.e. water and electricity connections.

In most of the 99 physically visited AWCs, inadequate storage facilities (wooden racks, containers, pest control measures) resulted in bags/packets of THR being contaminated by rodents in 11 AWCs. Non-adherence to FIFO (First-in-First-out) method in distribution of THR and utilisation of food grains for preparing HCM resulted in 25 kg of expired fortified flour and 40 kg of contaminated rice in four of the 99 visited AWCs.

3.1 Physical infrastructure at Anganwadi Centres (AWCs)

AWCs are the focal points for delivery of various services under the ICDS. The GoI instructed (March 2011) that each AWC must have a separate sitting room for children and women, a kitchen, a storeroom for food items, child friendly toilets, drinking water facility and space for playing.

3.1.1 Physical condition of AWC buildings and adequacy of infrastructure

(i) Physical Condition of AWC Buildings:

An AWC requires adequate area and a building in good condition so that quality services can be delivered to the ICDS beneficiaries.

Scrutiny of the data relating to infrastructure of AWCs in the State revealed that of the 53,029 AWCs in the State (as of March 2023), 3,381 AWCs (6.38 per cent) were functioning in temporary structures (kutchha/semi pucca). In the 10 selected DPOs, 1,076 (7.66 per cent) of the 14,045 AWCs were functioning in temporary structures. Similarly, of the 99 selected AWCs visited by Audit, four AWCs (four per cent) were functioning in temporary structures. Thus, the Department is yet to ensure that AWCs of the State operate in secure and well-constructed buildings.

Further, as per the information furnished by the WCD Department, several AWCs in the State and selected districts were functioning in dilapidated buildings as shown in **Table 3.1** below:

Table 3.1: AWCs functioning in dilapidated buildings in the State and selected Districts

	Number of functional AWCs (as of March 2023)	AWCs with their own buildings		AWCs without their own buildings	
		Number of AWCs	In dilapidated condition	Number of AWCs	In dilapidated condition
In the State	53,029	41,344	8,452	11,685	Data not available with the Department
In the 10 selected DPOs	14,045	10,382	1,932	3,663	

(Source: As per the information furnished by the Department and data collected during the joint physical visits of selected AWCs)

Data in **Table 3.1** reveal that of the 41,344 AWCs having their own buildings in the State, buildings of 8,452 AWCs (20.44 per cent) were in dilapidated state. Similarly, in the 10 selected DPOs, buildings of 1,932 AWCs (18.61 per cent) out of 10,382 AWCs having their own buildings were in dilapidated condition.

Moreover, Department planned to reconstruct only 858 of these dilapidated AWCs during 2015-23, of which 408 AWCs (47.55 per cent) were constructed. In 2019-20 and 2020-21, no dilapidated AWCs were planned to be reconstructed due to budgetary constraints. The Department did not maintain the data of dilapidated buildings for the AWCs functioning in the rented/other buildings.

Further, in the 99 selected AWCs visited by Audit, six³⁸ AWCs were functioning in damaged/dilapidated buildings as shown in **Picture 3.1** to **Picture 3.4**.



Picture 3.1: AWC running in AWW's house in the Varandah AWC: Parnera-11, Urvinagar, CDPO: Valsad-3, (17-09-2024)



Picture 3.2: AWC functioning in a kutcha house AWC: Bhadbhunja 3, Uchchhal, Tapi (20-09-2024)



Picture 3.3: AWC with a dilapidated thatch roof (made of plant material) AWC: Parvadi 3, Godahra, Godhara (11-09-2024)



Picture 3.4: Dilapidated building of an AWC AWC: Barwala, Jasdhan, Rajkot (Rural) (19-09-2024)

The State Government accepted the audit observation and stated (October 2024) that all kutcha and dilapidated AWC buildings would be constructed/renovated on priority basis.

(ii) Adequacy of basic amenities in AWCs

Audit observed that as of March 2023, 1,299 AWCs (2.45 per cent) in the State did not have toilets and 1,032 AWCs (1.95 per cent) did not have drinking water facilities. 30 AWCs in the State were functioning in open spaces, of which 19 were in Valsad, a tribal district, as shown in **Picture 3.5** and **Picture 3.6** below:

³⁸ Asalgam-1 and Vekariya-2 (Virangam, Ahmedabad Rural), Sector-14 (Gandhinagar-1, Gandhinagar), Pekhed Chikhalpada Faliya (Dharampur-3, Valsad), Navagam Raveri Road (Gogamba-1, Godhara), Barwala (Jasdhan, Rajkot Rural)



Picture 3.5: AWC functioning in open space
AWC: Pardi Brahmdev Dungri, Block- Pardi,
Valsad (19-09-2024)



Picture 3.6: AWC functioning in open space
AWC: Chanod, Amarnagar 5, Vapi-1, Valsad
(05-05-2022)

Similarly, it was also observed that in the 10 selected DPOs, 313 AWCs (2.23 per cent) did not have toilets and 264 AWCs (1.88 per cent) did not have drinking water facilities.

The status of facilities in the 99 selected AWCs is detailed in **Table 3.2** below:

Table 3.2: Deficiencies with respect to essential infrastructure facilities in the 99 selected AWCs

Sl. No.	Infrastructure component	Number of AWCs physically visited	Number of AWCs not fulfilling the required norms for the infrastructure component
1.	Playground	99 AWCs	55
2.	Boundary wall		42
3.	Separate kitchen		07
4.	Electricity connection		09
5.	Drinking water facility		23
6.	Toilet		07

(Source: As per the data collected during the joint physical visits of 99 selected AWCs)

Further, in 92 AWCs where toilets were available, seven AWCs (7.61 per cent) did not have running water connections in toilets whereas the toilets in five AWCs (5.43 per cent) were in damaged/choked condition.

The State Government accepted the observation and stated (October 2024) that sanitation and drinking water facility would be ensured in all AWCs. It was also stated that AWCs running in open spaces would be shifted to schools/community halls or rented premises and would be facilitated with required infrastructure.

Recommendation 5: Steps may be taken to shift the AWCs running in open spaces to community buildings/rented premises. An assessment with respect to basic infrastructure facilities in the AWCs may be carried out and corrective actions may be taken in case of deficiencies.

3.1.2 Construction of Anganwadi Building in area less than prescribed

As per the notification (March 2011) of the MoWCD, GoI, it was emphasised that an AWC should have covered an area of not less than 600 square feet with a suggestion of having at least one multipurpose room of size 517 square feet to cater to 30 children for multipurpose activities.

As per the information furnished by the Department, no AWC in the State had covered an area of 600 square feet. Audit observed that the aforementioned norms for minimum covered area in an AWC were not being adhered to by the WCD Department even for the 1,759 AWCs constructed during the period 2015-2023, *i.e.*, after the notification (March 2011). Instead, a type design with a covered area of 510.74 square feet with one room of 220 square feet, as per the earlier notification (2010), was being followed for the construction of new AWCs.

Further, the data furnished by the Department revealed that of the 53,029 AWCs in the State, 22,550 AWCs (42.52 *per cent*) had more than 30 enrolled children (3y-6y), with their enrollments ranging between 31 and 432. Similarly, during joint physical visit of 99 selected AWCs, Audit observed that 58 AWCs were found to be serving a population in excess of the population norms, ranging between 812 and 2,025 people. However, of these 58 AWCs, 29 AWCs had more than 30 enrolled children (3y-6y), with their enrollments ranging between 31 and 71. More than 30 children (3y-6y) attending the AWCs with built-in area less than prescribed norms indicates overcrowding. This underscores the need for establishing more number of AWCs in the State, as highlighted in **Paragraph 2.1; Chapter II.**

The State Government accepted the audit observation and stated (October 2024) that type design and area of AWCs would be followed during the construction of new AWCs as per the GoI norms.

3.1.3 Non-availability of ramps with railings in AWCs for easy accessibility for the children with disabilities

The ICDS Mission Guidelines, 2012 state that the Scheme would strive to remove architectural barriers in AWCs by constructing ramps to ensure easy accessibility to children with special needs/disabilities. Subsequently, the GoG fixed (August 2019) an amount of ₹24,800 per AWC for the construction of ramps with railings in the AWCs of the State.

In 2019-20, the WCD Department released grants of ₹200.13 lakh to 11 districts³⁹ for the construction of ramps with railings at 807 AWCs, of which only 220 AWCs (27.26 *per cent*) had constructed ramp facilities (as of September 2024). In six⁴⁰ of these 11 districts, no ramps were constructed at any of the AWCs.

³⁹ Anand, Aravali, Botad, Chhota Udaipur, Gir Somnath, Junagadh, Kutch, Mahisagar, Surat, Tapi and Vadodara.

⁴⁰ Anand, Botad, Gir Somnath, Junagadh, Kutch and Vadodara.

Thus, the non-construction of ramps with railings despite the availability of funds defeated the scheme’s objective of providing the children with special needs with barrier free access to the AWCs.

Further, during physical visits of 99 AWCs, Audit found that ramps (without railing) were available at only 13 AWCs (13 *per cent*), while at only two of the AWC, ramps with railing had been constructed.

The State Government stated (October 2024) that an assessment of all AWC buildings would be carried out and ramp with railings would be constructed.

3.1.4 Other facilities and amenities at AWCs

The guidelines of the ICDS Mission Framework and the National Nutrition Mission provide for availability of various amenities, *viz.* appropriate kitchen equipment and utensils for cooking and serving food to beneficiaries, baby and adult weighing scales, infantometers⁴¹ and stadiometers⁴² for the measurement of height of children and women, medicine kits and safe drinking water facility. The Operational Guidelines for food safety and hygiene in the ICDS provide for appropriate pest control measures and availability of pallets/wooden racks to protect THR bags from rodents. The deficiencies with respect to these facilities and amenities have been detailed in the succeeding paragraphs:

(i) Non-functional water purifiers – In order to ensure access to safe drinking water and reduce the prevalence of water-borne diseases among the ICDS beneficiaries attending AWCs, the WCD Department decided (November 2012) to procure and install water purifiers in the AWCs functioning in their own buildings and having regular water supply connections. Grants amounting to ₹35.50 crore⁴³ were allocated during 2013-17 for procurement of water purifier systems, and 44,910 units of UV water purifiers were procured at a cost of ₹26.43 crore during 2014-17.

Scrutiny of the records relating to procurement, delivery, installation and payment for these purifiers revealed that 6,709 UV units costing ₹3.82 crore were lying idle in AWCs for want of required infrastructure – water and electricity connection. During physical visits of 99 selected AWCs, Audit found purifiers in uninstalled/non-functional state in 94 AWCs.

The State Government admitted this violation and stated (October 2024) that assessment regarding functioning of water purifiers, availability of water and electricity connection at AWC, *etc.* would be done and action would be taken accordingly. However, it is worth mentioning that these purifier units procured at a cost of ₹3.82 crore would present a challenge to the WCD Department to make them functional after remaining idle for more than five years.

⁴¹ An infantometer is used to measure the length/height of an infant in lying position.

⁴² A stadiometer is used for measuring the height of a human standing in upright position.

⁴³ 2013-14: ₹10.5 crore; 2014-15: ₹4.0 crore; 2015-16: ₹10.5 crore; 2016-17: ₹10.5 crore.

(ii) **Amenities at AWCs** – The status of other required facilities and amenities in the 99 selected AWCs is detailed in **Table 3.3** below:

Table 3.3: Deficiencies with respect to various other essential facilities in 99 selected AWCs

Sl. No.	Infrastructure component	Number of AWCs physically visited	Number of AWCs that did not have facilities
1.	Installed fire extinguisher	99 AWCs	24
2.	Utensils for serving food		21
3.	Food storage containers		03
4.	Pallets/Wooden racks for THR bags		62
5.	Pest control treatment measures		76
6.	Baby weighing scales		12
7.	Adult weighing scales		15
8.	Infantometers		22
9.	Stadiometers		20
10.	Medicine Kits		59

(Source: As per the data collected during the joint physical visits of 99 selected AWCs)

As evident from the above table, there was significant shortage of essential facilities in the selected AWCs, indicating less than optimal service delivery to the beneficiaries enrolled under the Scheme.

The State Government stated (October 2024) that storage facilities, utensils and medicine kits, *etc.* would be supplied to all AWCs.

(iii) **Storage facility for THR and food grains** – The Operational Guidelines for food safety and hygiene in the ICDS, issued (December 2013) by the MoWCD, New Delhi specify that (i) the stacking of THR bags should be made on pallets/wooden racks so as to protect the bags from rodents and humidity/water, (ii) the height of the pallets/shifting shelves should be at least six inches above the floor, and (iii) AWC building must be repaired and kept in good condition to eliminate potential breeding sites of pests, and holes, drains and places where pests are likely to breed must be kept sealed, (iv) distribution of THR should be done using First-in-First-out (FIFO) method so as to protect the THR packets from potential wastage⁴⁴.

During physical visits of the 99 selected AWCs, it was observed that the pallets/wooden racks were available in only 37 AWCs, pest control treatments were found to have been carried out in merely 23 AWCs and containers for storage of THR packets/bags were not available in any of the 99 AWCs. In absence of pallets/racks in 62 AWCs selected, THR bags were found to be lying on the floor. Due to non-availability of containers for storage of THR packets/bags, they were found to be lying in the open in all of the 99 visited AWCs.

As a consequence of inadequate storage facilities, *i.e.* containers and racks as well as pest control measures, Audit found bags/packets of THR contaminated

⁴⁴ THR premixes have shelf-life of four months.

by rodents in 11⁴⁵ of the 99 visited AWCs as shown in **Picture 3.7** and **Picture 3.8** below:



**Picture 3.7: 40 THR packets bitten and contaminated by rodents
AWC-Laxmipura Ni Chali, Block-08,
Ahmedabad (Urban) (21-10-2020)**



**Picture 3.8: Three THR packets bitten and contaminated by rodents
AWC-Gadhoda-3, Block-Himatnagar
Sabarkantha (16-06-2021)**

In three⁴⁶ of the 99 visited AWCs, Audit found 25 kg of expired (past its safe use date) fortified flour, while in one⁴⁷ AWCs, Audit found 40 kg of rice contaminated with rice weevils.

Further, in two⁴⁸ of the 99 AWCs, visited in 2022, 50 kg of unutilised THR packets lying past their validity, indicating that FIFO method had not been adhered to while the distribution of THR packets in these AWCs.

The State Government stated (October 2024) that instructions for accurate accounting and storage of THR packets would be passed on to all AWWs/AWHs.

Recommendation 6: The Department may evaluate the basic infrastructure amenities available within AWCs and implement necessary measures for improvement.

⁴⁵ (1) Bahurupa-2, (2) Laxmipura ni chali, (3) Gadhoda-3, (4) Nani Vavadi-1, (5) Pernera-7 Limbdi Chok, (6) Pernera-11 Urvinagar, (7) Pishawar, (8) Saraswatinagar, (9) Sector-14 Kalol, (10) Simaliya Mangal Pura and (11) Toranda-2.

⁴⁶ (1) 8.50 kg in Dholakuva-4, (2) 9.50 kg in Bhadbhunja-3 and (3) 7.0 kg in Kalol

⁴⁷ Ishwarpura, Detroj, Ahmedabad (Rural)

⁴⁸ 30 kg of THR in Dalod 1, Mandal, Ahmedabad (Rural) and 20 kg of THR in Bhumi Party Plot, Block 2, Ahmedabad (Urban).

CHAPTER – IV
RESOURCE MANAGEMENT AND
GOVERNANCE

CHAPTER - IV

RESOURCE MANAGEMENT AND GOVERNANCE

Brief Snapshot

This Chapter examines the efficiency in the utilisation of allocated funds and the adequacy of trained personnel for the implementation of the ICDS Scheme. The Chapter also evaluates the effectiveness and operation of existing monitoring and control systems at the State, District and Block levels.

Audit observed that in seven of the 10 selected Districts Programme Offices and 12 of 22 selected blocks, as of March 2023, grants amounting to ₹242.39 crore remained unspent and were lying in the Personal Ledger Accounts of the District Development Officers and the Taluka Development Officers. The WCD Department prepared the budget for the Scheme without considering these unutilised funds.

The WCD Department provided inaccurate Utilisation Certificates (UCs) to the GoI, where all released funds were recorded as expenses, resulting in grants being released without adjusting for actual savings. The Department parked grants worth ₹5.05 crore during 2015-23, which were recorded as expenditure in the UCs provided to the GoI.

The shortage in human resources was also observed. Blocks were understaffed as 56.70 per cent of positions of Child Development Project Officers and 14.35 per cent of positions of Lady Supervisors were vacant. The Department is yet to switch over to the new insurance schemes offering enhanced benefits – Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) and Pradhan Mantri Suraksha Bima Yojana (PMSBY) to Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) of the State despite GoI notification in July 2018.

Shortage in providing Refresher trainings to Lady Supervisors (17.04 per cent), Anganwadi Workers (29.30 per cent) and Anganwadi Helpers (33.96 per cent) were also observed.

4.1 Utilisation of Grant

The GoI and the State Government have been sharing funds for ICDS (General) in the ratio of 60:40 and for the SNP in the ratio of 50:50. The Department could not provide the details of budget allocation, grant received and fund utilisation separately for the Central Government grant and State Government grant in respect of the ICDS (General) grant and ICDS (SNP) grant for the year 2015-16.

4.1.1 Budget allocation, receipt and utilisation

The details under the ICDS Scheme, budget allocations, grants received, and grants utilised during 2015-16 to 2022-23 are as under:

➤ ICDS (General) Grant

During 2015-16, as against the total allocations (GoI and GoG)⁴⁹ of ICDS (General) grant of ₹1,345.14 crore, funds of ₹1,097.18 crore were received and utilised. Details of ICDS (General) grant for the next selected years from 2016-17 to 2022-23 are given in the **Table 4.1** below:

Table: 4.1 Details of funds released and expenditure incurred under ICDS (General)

(₹ in crore)

Year	Budget allocations			Grants received			Funds utilised			(+ Excess/ - Savings
	GOI	GOG	Total	GOI	GOG	Total	GOI	GOG	Total	
2016-17	526.24	767.07	1,293.31	358.62	607.10	965.72	358.62	607.10	965.72	0.00
2017-18	680.73	812.92	1,493.65	389.00	670.80	1,059.80	389.00	670.72	1,059.72	-0.08
2018-19	514.89	1,225.42	1,740.31	335.15	920.50	1,255.65	295.41	896.56	1,191.97	-63.68
2019-20	699.71	1,049.26	1,748.97	546.19	828.64	1,374.83	541.82	826.83	1,368.65	-6.18
2020-21	543.75	992.13	1,535.88	451.64	982.61	1,434.25	420.26	968.28	1,388.54	-45.71
2021-22	844.32	927.93	1,772.25	755.71	880.57	1,636.28	743.90	877.34	1,621.24	-15.04
2022-23	327.28	289.92	617.20	290.19	247.81	538.00	290.19	247.81	538.00	0.00
Total	4,136.92	6,064.65	10,201.57	3,126.50	5,138.03	8,264.53	3,039.20	5,094.64	8,133.84	-130.69

(Source: As per the information provided by Director, ICDS)

During 2016-23, there was the short-receipt of Central and State shares by ₹1,010.42 crore⁵⁰ and ₹926.62 crore⁵¹ respectively against the total budget allocations. Further, it can also be seen from the table above that against the total receipt of funds of ₹8,264.53 crore, an expenditure of ₹8133.84 crore was incurred with an overall savings of ₹130.69 crore.

The State Government attributed (October 2024) the reasons for the short receipt of the grant against the allocations to the estimation made for enhanced honorarium to Anganwadi workers and Anganwadi Helpers and for vacant posts which were not approved. It was also stated that reasons for less expenditure against the receipt were discontinuation of SABL A and KSY schemes, among others.

➤ ICDS (SNP) Grant

During 2015-16, as against the total allocations (GoI and GoG) of ICDS (SNP) grant of ₹842.08 crore, funds of ₹796.38 crore were received and utilised.

⁴⁹ The Department could not provide the details of budget allocation, grant received and fund utilisation separately for the Central Government grant and the State Government grant in respect of the ICDS (General) grant and ICDS (SNP) grant for the year 2015-16.

⁵⁰ Allocated ₹4,136.92 crore – Received ₹3,126.50 crore.

⁵¹ Allocated ₹6,064.65 crore – Received ₹5,138.03 crore.

Details of ICDS (SNP) grant for the period from 2016-17 to 2022-23 are given in the **Table 4.2** below:

Table: 4.2 Details of funds released and expenditure incurred under ICDS (SNP)

Year	Budget allocations			Grants received			Funds utilised			(+)Excess/ (-) Savings
	GOI	GOG	Total	GOI	GOG	Total	GOI	GOG	Total	
2016-17	419.36	602.18	1,021.54	260.54	370.93	631.47	260.54	370.93	631.47	0.00
2017-18	376.88	592.85	969.73	331.15	419.52	750.67	331.15	419.52	750.67	0.00
2018-19	400.17	592.36	992.53	261.52	375.31	636.83	261.52	375.31	636.83	0.00
2019-20	297.65	430.29	727.94	405.48	565.96	971.44	405.42	565.94	971.36	-0.08
2020-21	392.73	558.24	950.97	610.59	673.33	1,283.92	610.59	672.96	1,283.55	-0.37
2021-22	26.33	26.33	52.66	26.33	26.33	52.66	26.33	26.33	52.66	0.00
2022-23	765.54	779.49	1,545.03	264.79	367.41	632.20	264.79	367.41	632.20	0.00
Total	2,678.66	3,581.74	6,260.40	2,160.40	2,798.79	4,959.19	2,160.34	2,798.40	4,958.74	-0.45

(Source: As per the information provided by Director, ICDS)

During 2016-23, there was the short receipt of Central and State shares by ₹518.26 crore⁵² and ₹782.95 crore⁵³ respectively against the total budget allocations.

The State Government while accepting the audit observation, stated (October 2024) that entire Central Government grant was not received every year.

4.1.2 Preparation of budgets without consideration of unspent funds

As per the Gujarat Budget Manual, provisional expenditure in the budget is to be included in respect of each item on the basis of what is expected to be actually paid or spent under proper sanctions during the year, including arrears of the previous year and should not merely be confined to the liabilities pertaining to the year.

Scrutiny of grants and expenditure details of the selected Districts and Blocks revealed that as of March 2023, grants amounting to ₹165.15 crore⁵⁴ (General Component) remained unspent and were lying in the Personal Ledger Accounts (PLA) of the District Development Officers (DDOs) of seven of the 10 selected District Programme Officers (DPOs) and ₹77.24 crore⁵⁵ remained unspent in the PLAs of the Taluka Development Officers (TDOs) of 12 of the 22 selected Blocks. It was also observed that every year (*i.e.*, from 2015-16 to 2022-23), at the time of preparation of the annual budget by the Director, ICDS, these unutilised funds belonging to previous years were not taken into consideration. Rather, the budget (APIP) for the Scheme was being prepared by the Director, ICDS on the basis of the prescribed financial norms of various Scheme components.

⁵² Allocated ₹2,678.66 crore – Received ₹2,160.40 crore.

⁵³ Allocated ₹3,581.74 crore – Received ₹2,798.79 crore.

⁵⁴ Morbi ₹4.05 crore; Panchmahal ₹9.27 crore; Rajkot (R) ₹1.00 crore; Rajkot (U) ₹7.75 crore; Sabarkantha ₹119.50 crore; Tapi ₹5.59 crore and Valsad ₹17.99 crore.

⁵⁵ Mandal ₹3.27 crore; Viramgam ₹4.01 crore; Ghoghamba-1 & Ghoghamba-2 ₹15.38 crore; Gandhinagar-1 ₹3.08 crore; Nizar ₹9.77 crore; Uchchhal ₹6.71 crore; Dharampur-2 ₹7.79 crore; Pardi-1 ₹6.27 crore; Valsad-3 ₹11.01 crore; Dhoraji ₹6.01 crore; Jasdan ₹3.21 crore and Tankara ₹0.73 crore.

The State Government stated (October 2024) that it had implemented the PFMS⁵⁶ system. It was further stated that saving lying with PLAs of DDOs and TDOs level would be adjusted at the earliest.

4.1.3 Submission of incorrect Utilisation Certificates (UCs) under the Scheme

Audit observed that at the State level, the Department booked all the released funds during a year as expenditure in its Utilisation Certificates (UCs), instead of ascertaining and reporting the actual expenditure incurred by the District and Block level offices.

Further, the Director, ICDS had parked grants amounting to ₹69.73 crore (of Kishori Shakti Yojana, SABLA Scheme, Pre School Education Kits and Construction of Anganwadi Buildings, etc.) during 2015-19 in the accounts of the State Child Development Society⁵⁷. After being pointed out in Audit, the Department refunded (October 2022) unspent grants amounting to ₹11.26 crore to the GoI. However, the Utilisation Certificates (2015-23) issued by the Secretary-cum-Commissioner, WCDD to the GoI booked all the funds released as actual expenditure and reported no unspent balances at the end of any year during the period 2015-23. As of March 2023, unspent grants of ₹5.05 crore remained parked with the Department.

State Government accepted the audit observation and replied (October 2024) that the system of submission of UCs would be streamlined to ensure that proper UCs are furnished to the GoI. However, in 2023-24, additional unspent grants amounting to ₹54.35 crore (related to the National Nutrition Mission and Uniforms) were parked again, raising the total parked funds to ₹59.40 crore.

Recommendation 7: The State Government may ensure submission of Utilisation Certificates in accordance with the terms and conditions of the grant release orders of the GoI, so as to safeguard financial integrity, accountability, and transparency in the allocation and use of public funds.

4.2 Human Resource Management

Efficiency and quality of delivery of services under the ICDS Scheme largely depend on adequate number of trained supervisory cadre, like Child Development Project Officers (CDPO) and Supervisors, as well as grass-root level functionaries, like Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs).

The framework for Convergence of Health and ICDS – Role Delineation for Frontline Workers, 2013 and the ICDS Manual for District level Functionaries, 2017 (MoWCD, GoI) provide for the deployment of a Child Development Project Officer (CDPO) at the Block level, a Lady Supervisor/Mukhya Sevika

⁵⁶ Public Financial Management System (PFMS) is an integrated solution, which provides consolidated and consistent information about the State Government expenditures and receipts across the state.

⁵⁷ The State Child Development Society was established at the State level to carry out the functions of the ICDS Mission (launched 2012). The Society had a separate bank account.

at a sector/cluster of AWCs and an Anganwadi Worker (AWW) and an Anganwadi Helper (AWH) at the AWC level and delineate the roles and responsibilities of these positions.

4.2.1 Shortage of manpower

Scrutiny of the Monthly Progress Reports (MPRs) of the State revealed that a significant number of positions of CDPOs, Lady Supervisors/ Mukhya Sevikas, AWWs and AWHs were vacant during the period 2015-23 as detailed in **Table 4.3** below:

Table 4.3: The status of sanctioned and filled-in positions at various levels in the State as of March 2023

Level	Name of the position	Sanctioned positions	Vacant positions	Shortfall (in percentage)
District	District Programme Officer	49	24	48.98
Block	Child Development Project Officer (CDPO)	448	254	56.70
Sector (Cluster of AWCs)	Lady Supervisor/ Mukhya Sevika	2,244	322	14.35
Anganwadi	Anganwadi Worker (AWW)	53,029	1,484	2.80
	Anganwadi Helper (AWH)	51,229	3,448	6.73

(Source: As per the data furnished by the WCD Department)

Similarly, the MPRs of the 10 selected DPOs and 22 selected blocks of the eight selected Districts revealed substantial shortage of manpower at various positions as shown in the **Table 4.4** below:

Table 4.4: Status of sanctioned and filled-in positions at various levels in the selected 10 DPOs and 22 blocks as of March 2023

Name of the position	In 10 selected DPOs of the eight selected districts			In 22 selected blocks of the eight selected Districts		
	Sanctioned positions	Vacant positions	Shortfall (in percentage)	Sanctioned positions	Vacant positions	Shortfall (in percentage)
Child Development Project Officer (CDPO)	113	50	44.25	27	11	40.74
Lady Supervisor/ Mukhya Sevika	592	91	15.37	132	18	13.64
Anganwadi Worker (AWW)	14,045	407	2.90	3,261	119	3.65
Anganwadi Helper (AWH)	13,514	950	7.03	3,159	227	7.19

(Source: As per the data furnished by the Department)

Shortfall in the deployment of CDPOs, as shown in **Table 4.3** above, was 57 per cent at the State level. In 10 selected DPOs (**Table 4.4**), 50 of 113 sanctioned positions of CDPOs were vacant while in 22 selected Blocks, 11 of the 27 sanctioned positions were vacant (March 2023). As CDPOs have been entrusted with overall performance of the ICDS Scheme at the Block level (as mentioned in ICDS Manual for District Level Functionaries, 2017), the shortfall in their deployment *vis-à-vis* the sanctioned positions affects the execution of these tasks and impedes the overall implementation of the ICDS Scheme.

Similarly, the shortfall in the deployment of Lady Supervisors/ Mukhya Sevikas – 322 vacant positions at the State level, 91 positions in the 10 selected DPOs and 18 positions in the 22 selected Blocks (March 2023) – signifies the absence of a sector (cluster of AWCs) level implementing and review authority, which is instrumental in guiding and facilitating the functioning of AWCs in its jurisdiction. Lady Supervisors have been entrusted with the task of ensuring the convergence between the ICDS and Health functionaries at cluster level and organising the fixed monthly Village Health and Nutrition Day (VHND) in AWCs.

Further, inadequate deployment of AWWs and AWHs, frontline workers delivering ICDS services at the AWC level, adversely impacts their functioning, as all activities to be carried out in an AWC fall under the ambit of their responsibilities. As of March 2023, 1,484 positions of AWWs were vacant at the State level, 407 positions in the selected DPOs and 119 positions in the 22 the selected Blocks. Vacant positions of AWHs were 3,448, 950 and 227 in the State, selected DPOs and selected Blocks respectively.

The State Government accepted the audit observation and stated (October 2024) that the shortage was due to non-fulfillment of eligibility criterion by promotee candidates and steps were being taken to fill the vacancies. Deployment of manpower should be expedited as the under-deployment of the critical manpower may adversely impact the implementation of the ICDS Scheme in the State.

Recommendation 8: The State Government may conduct a comprehensive assessment of the required manpower based on the workload, population and specific needs of each region. This assessment will help in identification of the critical areas where additional manpower is needed to enhance the overall delivery of the ICDS Services.

4.2.2 Implementation of Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) and Pradhan Mantri Suraksha Bima Yojana (PMSBY)

In order to provide life insurance protection to the AWWs/AWHs in the age group of (18y-59y), a group insurance scheme Anganwadi Karyakartri Bima Yojana (AKBY) was implemented by the MoWCD, GoI with effect from 1st April 2007. The AKBY Scheme benefits included claim eligibilities in case of natural death (₹30,000) and accidental death/permanent disability (₹75,000). A yearly premium of ₹280 was to be paid under the Scheme, the cost of which was to be borne by the GoI, Social Security Fund and scheme subscribers (waived by the Life Insurance Corporation (LIC) of India). The members (AWWs/AWHs) subscribed to the Scheme were not to pay any premium.

The MoWCD, GoI vide a notification (July 2018) notified that AWWs and AWHs under the ICDS Scheme would be covered under two new insurance schemes with enhanced benefits – the Pradhan Mantri Jeevan Jyoti Bima Yojana

(PMJJBY) for life cover and Pradhan Mantri Suraksha Bima Yojana (PMSBY) for accidental cover. The AWWs and AWHs (18y-50y) were to get enhanced life cover under the PMJJBY and enhanced accidental cover under the PMSBY, while AWWs and AWHs (51y-59y) were continued to be covered under the AKBY for life cover and would get enhanced accidental cover under the PMSBY.

Table 4.5 below exhibits the eligibility, premium and insurance cover for the three insurance schemes:

Table 4.5: Eligibility criterion, premium and insurance cover for the three insurance schemes envisaged for AWWs and AWHs

(figures in ₹)

Name and type of the scheme	Launch of the Scheme	Introduction of the Scheme in the WCD	Premium to be paid (figures in ₹)	Eligible age groups of beneficiaries	Insurance cover under the Scheme	
					Natural death	Accidental death
AKBY (Life and accidental cover)	April 2007	April 2011	280 per annum	51-59 years	30,000	75,000
PMJJBY (Life cover only)	May 2015	July 2018	330 per annum	18-50 years	2,00,000	
PMSBY (Accidental cover only)	May 2015	July 2018	12 per annum	18-59 years	-	2,00,000

(Source: Guidelines of the insurance schemes and the GoI notification)

The entire expenditure on the premium of the PMJJBY and the PMSBY was to be borne by the MoWCD, GoI and the LIC of India. The AWWs/AWHs were not required to make any payment towards the premium for the PMJJBY and the PMSBY.

Audit observed that the WCD Department did not switch over the AWWs and AWHs to the PMJJBY and PMSBY Schemes with enhanced benefits as of March 2023, and the AWWs and AWHs continued to be covered under the older AKBY Scheme with lesser benefits.

Consequently, the insurance claims filed for the 330⁵⁸ AAWs/AWHs, who passed away in the 2019-21 period, were processed according to the older AKBY Scheme, entailing compensation amounts of ₹30,000 for natural death and ₹75,000 for accidental death. These claims were not processed under the PMJJBY/PMSBY schemes, which offered upgraded benefits of ₹2,00,000 for both natural and accidental deaths. This oversight resulted in these individuals missing out on the opportunity to avail themselves of the increased benefits.

The State Government assured (October 2024) to implement the PMJJBY and PMSBY Schemes for enhanced insurance benefits for AWWs and AWHs.

4.2.3 Training of ICDS functionaries

Training is the most crucial element in the ICDS Scheme as the achievement of the programme goals largely depends upon the efficiency of the frontline functionaries in improving the service delivery. Training under the ICDS is

⁵⁸ 129 in 2019-20 and 201 in 2020-21.

implemented by the National Institute of Public Co-operation and Child Development (NIPCCD), Middle Level Training Centres (MLTCs) and Anganwadi Training Centres (AWTCs) run by Non-Governmental Organisations (NGOs)/State Government, spread across the State with financial support from the GoI.

4.2.3.1 Shortfall in providing training to targeted ICDS Functionaries

Scrutiny of the data of trainings availed by ICDS functionaries revealed that job or orientation training programmes for the CDPOs were targeted and carried out only during 2021-23, while no refresher trainings were targeted and planned for CDPOs during the entire period of audit 2015-2023. **Table 4.6** below details the shortfall in conducting the targeted number of training programmes during 2015-23.

Table 4.6: Target and achievement in training programmes for the ICDS functionaries

Year	Functionaries	Job Training ⁵⁹ /Orientation Training ⁶⁰				Refresher Training ⁶¹			
		Target	Achieved	Shortfall	Shortfall (In percentage)	Target	Achieved	Shortfall	Shortfall (In percentage)
2015-23	CDPOs	198	69	129	65.15	No trainings were targeted and carried out			
	Supervisors	600	463	137	22.83	1,925	1,597	328	17.04
	AWWs	13,480	10,229	3,251	24.12	54,315	38,398	15,917	29.30
	AWHs	21,250	17,973	3,277	15.42	47,151	31,138	16,013	33.96

(Source: Training data provided by the Department)

Further, in the 99 selected AWCs, there were 99 sanctioned positions of AWWs and AWHs each. Of these sanctioned positions, 99 AWWs and 97 AWHs were deployed. During the joint physical visits of these selected AWCs, Audit observed that as of March 2023⁶², 16 (16 per cent) of the 99 AWWs and 11 (11 per cent) of the 97 AWHs were not imparted Refresher trainings. No refresher training was organised for AWWs (2020-2022) and AWHs (2020-23). Similarly, Job/Orientation trainings were also not imparted to AWWs and AWHs between 2020-21 and 2022-23.

Inadequate trainings of grass-root level functionaries (Supervisor, AWWs and AWHs) affect the service delivery under the Scheme.

The State Government accepted the audit observation and assured (October 2024) to conduct various trainings by the Department, as prescribed in the scheme.

⁵⁹ A five-week training imparted once during service period to Supervisors and AWWs.

⁶⁰ A five-week training imparted once during service period to AWHs.

⁶¹ A seven-day training imparted every two years of service to Supervisors, AWWs and AWHs.

⁶² No training programmes were organised in the State in 2020-21 as the GoI did not accord approval for organising training programmes after March 2020.

4.3 Governance and Management

The guidelines issued (March 2011) by MoWCD, GoI for the constitution of Monitoring and Review Committees (MRC) at different levels to emphasise putting in place a multi-tier monitoring and review mechanism by way of establishing monitoring and review committees at the State (SLMRC), District (DLMRC), Block (BLMRC) and AWC (ALMRC) levels.

4.3.1 Non-formation of District and Block Level Monitoring and Review Committees at all the places and their inadequate functioning

As per the information furnished by the WCD Department, the SLMRC was constituted in the State and conducted its meetings at regular intervals till the COVID-19 pandemic struck in March 2020. However, the Department did not furnish the records relating to the formation of the SLMRC and the minutes of the meetings conducted to Audit.

Further, scrutiny of the records of the selected Districts revealed that DLMRCs had not been formed in one⁶³ of the ten selected DPOs, while no data as regards DLMRC was furnished by three⁶⁴ DPOs. Out of the remaining six Districts, where the Committees had been formed, merely 44.27 per cent of the required number of meetings were conducted during the period 2015-23, as shown in **Table 4.7** below:

Table 4.7: Number of meetings held by the DLMRC in six of the 10 selected DPOs

Name of the test-checked DPOs	Number of meetings required to be held during 2015-23	Number of meetings held									Percentage of meetings held
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total	
Gandhinagar	32	00	00	00	01	02	02	04	04	13	40.63
Morbi	32	02	00	01	04	04	00	03	03	17	53.13
Rajkot (R)	32	02	02	02	03	03	00	01	00	13	40.63
Rajkot (U)	32	00	00	00	00	00	01	04	04	09	28.13
Sabarkantha	32	00	00	00	04	04	01	04	04	17	53.13
Tapi	32	00	00	00	03	03	02	04	04	16	50.00
Total	192	04	02	03	15	16	06	20	19	85	44.27

(Source: As per the information furnished by the Department)

Similarly, of the 22 selected Blocks, the BLMRCs were formed in 16 Blocks and were not formed in three⁶⁵ Blocks, while four⁶⁶ Blocks did not furnish the data as regards to the BLMRC.

The State Government stated (October 2024) that instructions would be passed on to Districts and Blocks for formation of DLMRCs and BLMRCs and

⁶³ DPO, Ahmedabad (Urban).

⁶⁴ DPO, Ahmedabad (Rural), DPO, Panchmahals and DPO, Valsad.

⁶⁵ CDPOs of Ahmedabad (U-2), Ahmedabad (U-8) and Godhra.

⁶⁶ Gandhinagar-1, Nizar, Rajkot (U-2) and Uchchhal.

subsequent conducting of their meetings. However, no information in respect of SLMRC had been furnished (March 2023).

4.3.2 Inadequate inspections of the AWCs by the District and Block level authorities

The Director, ICDS vide a Circular (September 2018) fixed the target for carrying out inspection/visit by District Programme Officers (DPOs), Child Development Project Officers (CDPOs) and Supervisors (Mukhya Sevikas) as detailed in **Table 4.8** below:

Table 4.8: Targets fixed and the inspections of the Blocks and AWCs carried out by the field level officials in the State during 2015-21⁶⁷

S.I. No.	Category of official(s)	Number of visits required during 2015-21	Number of visits carried out during 2015-21	Shortfall in the inspections carried-out (In per cent)
		In the Blocks and AWCs	In the Blocks and AWCs	
1.	District Programme Officers (DPOs) (All Blocks per quarter; three AWCs of each inspected Block)	35,136	18,295	48
2.	The Child Development Project Officers (CDPOs) (All Sectors per two months; five AWCs of the each inspected Sector)	In the Sectors and AWCs	In the Sectors and AWCs	
		4,78,980	3,31,184	31
3.	Supervisors (Mukhya Sevika) (15 AWCs per month)	In the AWCs	In the AWCs	
		23,94,900	20,63,671	14

(Source: As per the information furnished by the WCD Department)

As the data above indicate the average number of inspections by DPOs was 52 per cent, whereas inspections by CDPOs were around two-thirds of the norms.

Similarly, average shortfall in the inspections by the field level functionaries of the 10 selected DPOs and 22 selected Blocks was 40.46 per cent and 27 per cent respectively during 2015-21.

Further, joint physical visits of the 99 selected AWCs of eight Districts revealed several lapses in the maintenance of records, namely, frequent erasing of the entries made in the beneficiary survey registers, non-updation of survey registers, unattested corrections/overwriting, entries made in pencil and incomplete entries in the stock distribution register, improper plotting of growth charts and their non-authentication by Medical Officer, etc., indicating the existence of poor internal control mechanism in the AWCs due to inadequate inspections by the State, District and Block level officials.

⁶⁷ The information with respect to inspections carried out by the DPOs and CDPOs during 2021-22 and 2022-23 was not furnished by the Department in response to the Audit query.

The State Government accepted the audit observation and stated (October 2024) that officials would be asked to conduct inspections/visits as prescribed and send the inspection reports to State headquarters for further follow-up.

Recommendation 9: The State Government needs to strengthen its inspection and monitoring mechanisms to enable timely interventions and elevate the quality and effectiveness of the services rendered under the ICDS Scheme.

Rajkot
The 14 February 2025



(ANUBHAV KUMAR SINGH)
Accountant General (Audit-I), Gujarat

Countersigned

New Delhi
The 20 February 2025



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

APPENDIX-I

Statement showing the details of sample selected Districts, Blocks and Anganwadis

(Reference: Paragraph 1.7, Page No. 5)

Name of the selected DPOs	Name of the selected CDPOs	Sl No.	Anganwadi Code	Name of the selected AWCs
Ahmadabad (Rural)	Detroj	1	24474150105	Esvarpura-1
		2	24474150106	Fatepura-1
		3	24474150402	Ashoknagar-2
		4	24474150408	Bhankoda-2
	Mandal	5	24474200302	Dalod-1
		6	24474200313	Manpura
	Virangam	7	24474230315	Vasan-2
		8	24474230401	Asalgam-1
		9	24474230420	Vekariya-2
Ahmadabad (Urban)	AMC Block-02	10	24474020202	Bhumi Party Plot
		11	24474020219	Sagarbhai ni Chali
		12	24474020223	Sanjay Nagar-4
		13	24474020313	Jay Jogni Nagar
		14	24474020321	Purusharthenagar-1
	AMC Block-08	15	24474020327	Vijay Nagar
		16	24474080210	Laxmipurani Chali
		17	24474080221	Satyavijay
		18	24474080628	Sanskar Balvadi
		19	24474080630	Sarsvati Nagar
20	24474080631	Shital Park		
Panchmahals	Godhra	21	24484011207	Kaliyakuva
		22	24484011228	Popatpura - 1
		23	24484011233	Paravadi-2
		24	24484011234	Paravadi-3
		25	24484011240	Achala-3
		26	24484010511	Jitpura-2
		27	24484010527	Rampurjodaka-2
		28	24484010528	Manipur
	Gogamba-1	29	24484020103	Bakrol Holi
		30	24484020113	Labdadhara Vankasag
		31	24484020121	Sarsva Propar
		32	24484020317	Navagam Propar
		33	24484020321	Navagam Rveri road
		34	24484020331	Welcotar Proper
	Gogamba-2	35	24484030606	Kantu Dungar
		36	24484030613	Gajapura Nisal
		37	24484030710	Ranipura Nishal
		38	24484030801	Siamliya Mangalpura
Gandhinagar	Gandhinagar-1	39	24473030203	Adalaj-3
		40	24473030212	Adkhoraj-4
		41	24473030311	Dholakuva-4
		42	24473030314	GEB-3
		43	24473030321	SEC-14
	Kalol (G)	44	24473050508	Kalol-17

Name of the selected DPOs	Name of the selected CDPOs	Sl No.	Anganwadi Code	Name of the selected AWCs
		45	24473050511	Kalol-20
		46	24473050513	Kalol
		47	24473050303	Bhadol
		48	24473050307	Dhamasna-4
		49	24473051407	Golathara-6
		50	24473051414	Jamla-4
Sabarkantha	Himatnagar-1	51	24472060305	Gadhoda-2
		52	24472060306	Gadhoda-3
		53	24472060329	Vadlavas
		54	24472060605	Bhukhyadera-2
		55	24472060606	Bhavpur
		56	24472060610	Dhundhar-2
	Himatnagar-2	57	24472070709	Shiholi
		58	24472070718	Aada Hatharol-1
		59	24472070726	Jod khapreta
		60	24472070404	Virpur-4
		61	24472070411	Malina Chhapraya-1
		62	24472070423	Virpur-2
	Idar-1	63	24472080122	Narsinhapura
		64	24472080123	Vadiyavir
65		24472080519	Panol-1	
66		24472080506	Dholiya-2	
Tapi	Nizar	67	24493010118	Ranaichi
		68	24493010122	Toranda-2
		69	24493010406	Bahurupa-2
		70	24493010417	Pishavar-1
	Uchchhal	71	24493040107	Bhadbhunja-3
		72	24493040119	Zaranpada-2
		73	24493040408	Karod-1
		74	24493040412	Kuida-1
Valsad	Dharampur-2	75	24491020705	Khapatiya Mulgam faliya
		76	24491020713	Pindval-2 Savarpada faliya
		77	24491020801	Pekhed Chikhalpada fa
		78	24491020806	Moti korvad Satamal f
	Pardi-1	79	24491050110	Samarpada Gamtal
		80	24491050502	Pardi Bhramdev Dungri
		81	24491050512	Pardi Maji Mahollo
		82	24491050709	Pariya Mora-1
	Valsad-3	83	24491120412	Parnera-7 Limda chok
		84	24491120415	Parnera-11 Urvinagar
Morbi	Tankara	85	24684140502	Bangavadi
		86	24684140508	Otala
Rajkot (Rural)	Dhoraji	87	24476010403	Bhukhi3
		88	24476010407	Nani Vavadi 1
	Jasdan	89	24476040404	Jesdan-4
		90	24476040406	Jasdan-7
		91	24476040413	Jasdan-13
		92	24476040601	Barvala
		93	24476040612	Madava
		94	24476041101	Ajmer-1
		95	24476041108	Kharachiya js.

Name of the selected DPOs	Name of the selected CDPOs	Sl No.	Anganwadi Code	Name of the selected AWCs
		96	24476041124	Ori 227
Rajkot (Urban)	RMC Block-2	97	24476110315	Laxminagar main road near Anandi Ashram
		98	24476110316	Lodheswar-1 Lodheswar soc. 2/8 corner
		99	24476110320	Mayani Nagar aavas-2 mayani quarters opp Aryasamaj
Districts-8, DPOs-10	CDPOs-22	Total		AWCs-99

APPENDIX-II

'PURNA' calculation

(Reference: Paragraph 2.2.1.2 (ii), Page No. 12)

Year	SNP beneficiaries	Food Grains per day per beneficiary (in kg)	No. of days SNP to be provided to each beneficiary in a year	Total Quantity of foodgrains required (In MT)
2018-19	9,93,860	0.135	300	40,251
2019-20	12,01,810	0.135	150	24,337
	12,01,810	0.045	150	8,112
2020-21	11,94,565	0.045	300	16,127
2021-22	11,91,952	0.045	300	16,091
2022-23	11,32,432	0.045	300	15,288
Total				1,20,206

APPENDIX-III

Glossary of abbreviations

AGs	Adolescent Girls
AKBY	Anganwadi Karyakartri Bima Yojana
ALMRC	Anganwadi Center Level Monitoring and Review Committees
ANC	Antenatal Check-ups/Care
ANM	Auxiliary Nurse Midwife
APIP	Annual Programme Implementation Plan
ASHA	Accredited Social Health Activist
AWCs	Anganwadi Centres
AWHs	Anganwadi Helpers
AWTCs	Anganwadi Training Centres
AWWs	Anganwadi Workers
BLMRC	Block Level Monitoring and Review Committees
BMHOs	Block Medical Health Officers
BPL	Below Poverty Line
CDPOs	Child Development Project Officers
CMTCs	Child Malnourishment Treatment Centres
DDOs	District Development Officers
DLMRC	District Level Monitoring and Review Committees
DPOs	District Programme Officers
DPT	Diphtheria-Pertussis-Tetanus
ECCE	Early Childhood Care and Education
FCI	Food Corporation of India
FIFO	First-in-First-out
FPS	Fair Price Shops
GCOMMFL	Gujarat Co-operative Milk Marketing Federation Limited
GoG	Government of Gujarat
GoI	Government of India
GSCSCL	Gujarat State Civil Supply Corporation Limited
HCM	Hot-Cooked Meal
HMIS	Health Management Information System
ICDS	Integrated Child Development Services
IFA	Iron Folic Acid
IYCF	Infant and Young Child Feeding
KSY	Kishori Shakti Yojana
LHVs	Lady Health Visitors
LSs	Lady Supervisors
MIS	Management Information Systems

MLTCs	Middle Level Training Centres
MO	Medical Officer
MoHFW	Ministry of Health and Family Welfare
MoWCD	Ministry of Women and Child Development
MPRs	Monthly Progress Reports
MRC	Monitoring and Review Committee
MUW	Moderately Underweight
NECCE	National Early Childhood Care and Education Policy
NFHS	National Family Health Survey
NFS	National Food Security Act
NGOs	Non-Governmental Organisations
NHE	Nutrition and Health Education
NHM	National Health Mission
NIPCCD	National Institute of Public Co-operation and Child Development
NNM	National Nutritional Mission
NRCs	Nutritional Rehabilitation Centres
NRHM	National Rural Health Mission
OPV	Oral Polio Vaccine
P&LM	Pregnant and Lactating Mothers
PFMS	Public Financial Management System
PHC	Primary Healthcare Centre
PLA	Personal Ledger Account
PMJJBY	Pradhan Mantri Jeevan Jyoti Bima Yojana
PMSBY	Pradhan Mantri Suraksha Bima Yojana
PSE	Pre-School Education
PURNA	Prevention of Under-Nutrition and Reduction of Nutritional Anaemia among Adolescent Girls
RUTF	Ready to Use Therapeutic Foods
SABLA	The Rajiv Gandhi Scheme for Empowerment of Adolescent Girls
SAG	Scheme for Adolescent Girls
SAM	Severe Acute Malnutrition
SLMRC	State Level Monitoring and Review Committees
SN	Supplementary Nutrition
SNP	Supplementary Nutrition Programme
SoE	Statement of Expenditure
SRSWOR	Simple Random Sampling without Replacement
SUW	Severely Underweight
TDOs	Taluka Development Officers

TECHO	Technology for Community Health Operation
THR	Take-Home Ration
UC	Utilisation Certificates
UIP	Universal Immunisation Programme
UNICEF	United Nations International Children's Emergency Fund
WCD	Women and Child Development

© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
www.cag.gov.in

<https://cag.gov.in/ag1/gujarat/en>

