CHAPTER-II

PERFORMANCE AUDITS PERTAINING TO GENERAL AND SOCIAL SECTORS

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

2.1 Integrated Child Development Services Scheme

Executive Summary

The Government of India (GoI) launched in 1975, the Integrated Child Development Services (ICDS) to promote holistic development of children, expectant and lactating mothers through a package services comprising supplementary nutrition, immunisation, health check-ups, nutrition and health education and pre-school non-formal education of children. The ICDS, initially launched in the State of Goa in 1978-1979 was operational in 1,012 Anganwadi Centres. The performance audit of implementation of the scheme revealed the following:

- **Central grants of ₹ 10.13 crore under ICDS (General) and ₹ 0.56 crore under Supplementary Nutrition Programme were not released due to non-submission of the Statement of Expenditure/Utilisation Certificates in time.**

(Paragraph 2.1.7.2)

- **Out of 713 Anganwadi Centres (AWCs) in the five selected projects, the basic amenities such as toilets and adequate space were not available in 34 *per cent* to 95 *per cent*.**

(Paragraph 2.1.9.1)

- **Supplementary Nutrition Programme was implemented in a very satisfactory manner in the State of Goa, as on an average only 76 mal-nourished children were identified per year in the test checked records during 2009-14.**

(Paragraph 2.1.10.1)

- **Of the 0.74 lakh children registered in the Anganwadi Centres only 0.62 lakh (85 *per cent)* actually attended Pre-School.**

(Paragraph 2.1.12.2)

- **Shortfall in field visits up to 52 *per cent* and 68 *per cent* by Child Development Project Officers and Supervisors respectively was noticed in the 60 test checked AWCs during 2009 -14.**

(Paragraph 2.1.16.2)

- **The State Government paid honorarium of ₹ 4,000 and ₹ 3,000 in addition to the honorarium of ₹ 3,000 and ₹ 1,500 paid by the GoI to Anganwadi Workers, Anganwadi Helpers respectively.**

(Paragraph 2.1.17)

2.1.1 Introduction

Integrated Child Development Services (ICDS), a centrally-sponsored scheme, being implemented by the Ministry of Women and Child Development (MoW&CD), GoI was launched on 02 October 1975. The scheme aims at providing services to pre-school children in an integrated manner so as to ensure proper growth and development of children in rural, tribal and slum areas.

The objectives of the scheme are:

- to improve the nutritional and health status of children in the age group 0-6 years;
- to lay the foundation for proper psychological, physical and social development of the child;
- to reduce the incidence of mortality, morbidity, malnutrition and school dropout;
- to achieve effective co-ordination of policy and implementation amongst the various departments to promote child development; and
- to enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

The above objectives are sought to be achieved through a package of services comprising:

- Supplementary nutrition,
- Immunisation ,
- Health check-ups,
- Referral services,
- Pre-school non-formal education,
- Nutrition and health education

The ICDS was initially launched in Goa in the year 1978-79 in Bicholim Taluka and thereafter extended to the whole of Goa. With effect from 31 March 2006, there were 11 sanctioned and operational ICDS projects and 1,012 AWCs were operational (March 2005) .

2.1.2 Working set up of the ICDS Scheme in Goa

The working set up of ICDS in Goa comprises of the Anganwadi Workers (AWWs), Anganwadi Helpers (AWHs), Supervisors, Child Development Project Officers (CDPOs) and the Programme Officers (POs). The Anganwadi is the focal delivery point of the scheme. Each Anganwadi is managed by an Anganwadi Worker, a voluntary lady worker selected from the local community. The AWW is meant to be an agent of social change, mobilising

community support for better care of young children, girls and women. Besides, the medical officers, Auxiliary Nurse Midwife (ANM) form a team with the ICDS functionaries to achieve convergence of different services.

2.1.2.1 Village Level (Anganwadi Level)

At the grassroots level, delivery of various services to the target groups is given at the Anganwadi Centre (AWC), managed by an honorary AWW and an honorary AWH as shown in the table below:

Services	Target Group	Service Provided by
Supplementary Nutrition - Supplementary feeding for 300 days in a year	Children below 6 years, pregnant and lactating mothers (P&LMs)	AWW and AWH
Immunisation- Immunisation to protect the target group from preventable diseases	Children below 6 years, P&LMs	ANM/Medical Officer (MO)
Health Check-ups -Health care of children and antenatal and postnatal care of mothers	Children below 6 years, P&LMs	ANM/MO/AWW
Referral Services- Those requiring prompt medical attention, are referred to the Primary Health Centre or its sub-centre	Children below 6 years, P&LMs	AWW/ANM/MO
Pre-School Education- This is the play-way daily activity for children at the AWC that focuses on total development of the child.	Children 3-6 years	AWW
Nutrition and Health Education - This has the long term goal of capacity building of women so that they can look after their own health, nutrition and development needs as well as that of their children and families.	Women (15-45 years)	AWW/ANM/MO

2.1.2.2 Block Level

At block level, CDPO has overall responsibility of scheme administration in the project area, co-ordination and supervision, duties of drawing and disbursing officer, field visits to AWCs *etc.* To facilitate supervision, each project is divided into sectors, each having 20-25 AWCs headed by a supervisor who reports to the CDPO.

2.1.2.3 State Level

The Directorate of Women & Child Development, headed by the Secretary and assisted by the Director of Women & Child Development (DWCD), is responsible for co-ordination and implementation of the scheme in the State.

2.1.3 Audit Objectives

The Performance audit was taken up with the objective of assessing whether the:

i. planning of the scheme was oriented towards achievement of Scheme objectives,
ii. infrastructure facilities, deployment and training of the manpower under the scheme were adequate for effective delivery of package of services, both in respect of quality and coverage,
iii. services of supplementary nutrition were being implemented effectively so as to achieve its objective of improving the nutritional and health status of the target group,
iv. services of pre-school non-formal education, nutrition and health education were being implemented effectively so as to reduce the

incidence of school dropout and enhance the capability of the mother to look after the normal health and nutritional needs of the child.

2.1.4 Audit criteria

The implementation of various components of ICDS scheme was evaluated with reference to the following criteria:

i. Scheme guidelines and other related instructions issued by the MoW&CD on ICDS.
ii. Population norms for Projects and AWCs, nutritional norms for children and pregnant and nursing mothers and financial sanctions issued for the Scheme.

2.1.5 Organisational Set up

The Secretary (W&CD), Government of Goa is the overall in-charge of the DWCD. The Director is the Head of the Department. The Programme Officer (PO) in the Directorate monitors the ICDS spread over the 11 Talukas of Goa which are headed by CDPOs and assisted by Supervisors, AWW s and AWH s.

2.1.6 Scope and audit methodology

The Performance audit of the implementation of the programme during 2009-10 to 2013-14 was conducted from March 2014 to July 2014. Out of 11, five CDPOs[1] (3 CDPOs from North Goa and two CDPOs from South Goa) were selected on the basis of the expenditure incurred by them. Besides, the records of 60 AWCs , out of 713 AWCs, under the above five CDPOs were selected.

An entry conference was held (May 2014) with the Secretary (W&CD) and DWCD. The exit conference was also held (December 2014) with the DWCD, Goa and the findings on the performance audit were also discussed therein. The replies received (December 2014 and January 2015) from the DWCD have been considered while finalising the Report. The recommendations were also communicated to the Department and most of them were accepted by the Department.

Audit findings

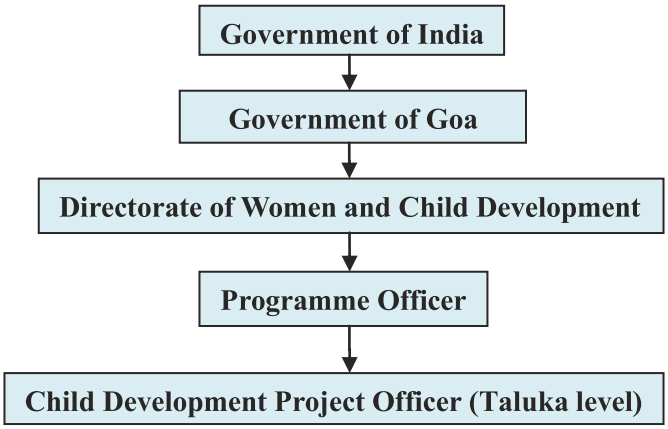
2.1.7 Financial Management

2.1.7.1 Funding Pattern

ICDS (General) is funded in the ratio of 90:10 by the GoI and State Government. Supplementary Nutrition Programme (SNP) is one of the major services/programme under ICDS which is funded in the ratio of 50:50 by the GoI and Government of Goa (GoG) respectively.

[1] *Bicholim, Bardez, Ponda, Salcete and Mormugao*

The flow of funds from GoI to the implementing officer is shown below:



2.1.7.2 Outlays and expenditure

During 2009-14, ₹ 54.08 crore under ICDS (General) Non-Plan and ₹ 38.58 crore under ICDS (SNP) Plan were released, against which ₹ 55.31 crore and ₹ 38.87 crore were spent on ICDS (General) Non-Plan and ICDS (SNP) Plan respectively. The year-wise details are given below:

Details of release of grants and expenditure

(₹ in crore)

Year	Expenditure during the year	Of which GoI			Share released by the State Government	Total funds available	Closing balance
		Share admissible (prescribed *percentage* of total expenditure)	Opening Balance available	Funds released			
1	2	3	4	5	6	7 (4+5)	8(7-3)
ICDS General (Non-Plan)							
2009-10	8.28	7.45	-2.21	8.16	7.30	5.95	-1.50
2010-11	8.91	8.02	-1.50	8.03	1.02	6.53	-1.49
2011-12	12.31	11.08	-1.49	8.37	1.14	6.88	-4.20
2012-13	12.39	11.15	-4.20	5.61	1.36	1.41	-9.74
2013-14	13.42	12.08	-9.74	11.69	1.40	1.95	-10.13
Total	**55.31**	**49.78**		**41.86**	**12.22**	**22.72**	
ICDS Supplementary Nutrition (Plan)							
2009-10	7.50	3.75	-0.17	3.76	3.76	3.59	-0.16
2010-11	7.79	3.90	-0.16	4.18	5.57	4.02	0.13
2011-12	7.75	3.88	0.13	4.11	4.17	4.24	0.36
2012-13	8.11	4.05	0.36	3.14	4.20	3.50	-0.55
2013-14	7.72	3.86	-0.56	3.86	1.83	3.31	-0.56
Total	**38.87**	**19.44**		**19.05**	**19.53**	**18.66**	

The State was eligible for ICDS (General) grants of ₹ 51.99 crore {₹ 49.78 crore + ₹ 2.21 crore (balance receivable from GoI as of April 2009)} for the years 2009-14 against which the State had received only ₹ 41.86 crore, resulting in a short release of Central grants of ₹ 10.13 crore.

Similarly, the State was eligible for SNP grants of ₹ 19.61 crore {₹ 19.44 crore + ₹ 0.17 crore (balance receivable from GoI as of April 2009)} for the

years 2009-14 against which the State had received only ₹ 19.05 crore resulting in a short release of Central grants of ₹ 0.56 crore.

The delay in furnishing of the Statement of Expenditures/Utilisation Certificates (SoEs/UCs) by the DWCD was the main reason for non-release of six out of 12 installments during 2009-10, 2010-11 and 2012-13 in respect of ICDS (General) funds and eight out of 20 installments during 2009-14 in respect of ICDS (SNP) funds. The DWCD stated (December 2014) that the UCs were submitted to the GoI with delay, due to some administrative reasons. At present, UCs were being regularly submitted to the GoI. Thus, lack of timely action by the State Government in furnishing of SOEs/UCs resulted in non-receipt of Central Grants amounting to ₹ 10.69 crore during the period which was ultimately borne by the GoG.

Planning

2.1.8 Improper planning by the Directorate

2.1.8.1 Non–mapping of projects

As per GoI guidelines there should be one AWC for rural and urban population of 400-800 and tribal population of 300-800. Mini AWCs were to be opened for rural and urban population of 150-400 and tribal population of 150-300. As against the GoI norms for opening of 1,821 AWCs, 1,262 were sanctioned and operational (June 2010).

Initially, the scheme was implemented by the Directorate of Social Welfare. The DWCD was carved out in the year 1997 after which the second and third phase of expansion was taken up. Before opening of AWCs, mapping of the projects to identify villages inhabited by weaker sections of the society was required to be done for timely opening of the AWCs. It was noticed that during the second (November 2008) and third phase (March 2010) of expansion, mapping of the projects was not done.

The DWCD stated (January 2015) that there were certain concentrated pockets of ST population in the Talukas of Canacona, Sanguem and Quepem and the Department would start the process of mapping accordingly.

2.1.8.2 Non implementation of ICDS programme in Mission Mode

As per GoI directives (October 2012), ICDS was required to be restructured and implemented in Mission Mode with the vision of transforming ICDS scheme to ensure holistic – physical, psychosocial, cognitive and emotional– development of young children under six years of age in a nurturing, protective child friendly and gender sensitive family, community, programme and policy environment.

The mechanism for implementation of ICDS Mission envisaged that the restructured ICDS should be rolled out in mission mode in three years beginning with 200 districts in the country during 2012-13 and thereafter, in additional 200 districts including districts from special category States in 2013-14 and the remaining 243 districts in the third year *i.e.* 2014-15.

Under the ICDS Mission, the core of package of six services would be continued but these would be re-organised and re-formatted in such a way that the AWC would be transformed as early Childhood Care and Development Centres rather than being only feeding Centres, to become the first village outpost for health, nutrition and early learning.

As per the approved norms in Mission Mode, provision would be made for;

- construction of new AWCs at the rate of ₹ 4.50 lakh per building,
- upgradation and maintenance of buildings lacking in infrastructure at the rate of ₹ one lakh per building,
- maintenance of buildings owned and constructed by Government at the rate of ₹ 2,000 per AWC per annum,
- to enhance the present rent rate for AWC building rent which was ₹ 200 for rural centres and ₹ 750 for urban centres to ₹ 750 and ₹ 3,000 respectively,
- to enhance the rent of CDPO building from ₹ 30,000/40,000 to ₹ 79,200 per project per annum,
- the existing rate for supplementary nutrition of ₹ four per child per day (6 months to 72 months), ₹ six per child per day for severely mal-nourished children, ₹ five per beneficiary per day for pregnant and nursing mothers would be revised to ₹ six, nine and seven respectively,
- existing rate of Pre-school Education Kit of ₹ 1,000 per AWC per annum would be revised to ₹ 3,000 per AWC per annum.

It was observed that the ICDS did not achieve the approved norms for mission mode. However, the SNP in the mission mode has been implemented, as prescribed in the State.

The DWCD stated (December 2014) that the main aim and objectives of ICDS in mission mode would be achieved under the present system of ICDS. Further, it has finalised new Early Child Care Education (ECCE) curriculum, which is expected to be rolled out in the year 2015. The Government should expedite adopting the Mission mode completely and thus avail the enhanced benefits under the scheme.

2.1.9 Infrastructure

The AWCs, for effective discharge of their functions, required basic infrastructure facilities, such as separate sitting room for children/women, separate kitchen for storing food items, child friendly toilets and space for playing (indoor and outdoor activities) with safe drinking water facility.

The minimum area required for the functioning of an AWC, as prescribed (March 2011) by the GoI was approximately 60 square metre. .

2.1.9.1 Inadequate infrastructure/facilities in the AWCs

While opening an AWC, the DWCD was required to provide appropriate accommodation for running the AWC. It was however, observed that though 1,262 AWCs were opened in Goa, most AWCs were not working in adequate/appropriate premises. Out of 1,262 operational AWCs (March 2014),

999 AWCs were operated in rented premises. Only 263 AWCs operated in buildings owned by the Government.

In the five Projects (CDPOs) consisting of 713 AWCs selected for audit scrutiny, basic amenities such as toilets and adequate space were not available in 34 *per cent* to 95 *per cent* of AWCs as shown below:

Projects	Total No. of AWCs	No. of AWCs not having Toilets (*percentage*)	No. of AWCs operating in premises of area < 30 sq.mts. (*percentage*)
Bicholim	107	36**(34)**	50**(47)**
Bardez	147	106**(72)**	122**(83)**
Ponda	169	90**(53)**	99**(59)**
Salcete	176	132**(75)**	129**(73)**
Mormugao	114	96**(84)**	108**(95)**
	713	**354(50)**	**508(71)**

Thus, despite the stipulated requirement of a minimum area of 60 sq.mtrs., 71 *per cent* of the AWCs in the test checked CDPOs were functioning in areas less than 30 sq.mtrs. *i.e.* half of the stipulated requirement and 50 *per cent* of the AWCs did not have toilet facilities.

During field visits of the 60 AWCs in the five selected projects, we observed that except a few well-maintained AWCs, 87 *per cent* AWCs operated in rented premises, 77 *per cent* did not have adequate sitting place and toilet facilities, 82 *per cent* had no separate space for children, 87 *per cent* had no separate space for storage of food items and 68 *per cent* had no separate space for cooking which indicated to a potential security hazards for the children. The details of which are indicated below:

Projects/ CDPOs	AWCs selected	AWCs rented	AWCs not having		separate sitting space for children	separate space for storage of food items	separate space for cooking	separate space for outdoor activity
			adequate sitting place	toilet facilities				
Bicholim	12	7	0	6	7	7	7	9
Bardez	12	12	12	12	12	12	6	12
Ponda	12	10	10	6	8	9	6	6
Salcete	12	11	12	10	10	12	10	2
Mormugao	12	12	12	12	12	12	12	12
Total	**60**	**52**	**46**	**46**	**49**	**52**	**41**	**41**
Percentage		***87***	***77***	***77***	***82***	***87***	***68***	***68***

Some AWCs had no proper/safe approach road to the Centre and the children had to climb slippery and dangerous rocks/stones to reach the AWC.

Photographs of a few such AWCs are shown below:



Kisan Nagar, Project Mormugao–situated on a rocky hill and approach road was very slippery and dangerous.

AWCs functioning in congested rooms measuring 6 to 30 sq. mts. and without basic amenities

(1) Project Mormugao



Mangor Hill VII ,Uttar Dongri Chicalim

(2) Project Margaon



Bagdem



Taliwada

(3) Project Bardez



Aradi, Candolim



Ramnagar, Betim

During field visits, 441 beneficiaries were surveyed. All the beneficiaries were satisfied with the immunisation and health education/check-ups, food provided, teaching, food grains distributed at the AWCs and the functioning of the scheme. The beneficiaries, however, expressed concern over the lack of space/facilities such as toilets and safe playing area, due to which many parents preferred sending their children to private nursery schools, which had good facilities. The AWWs stated that many parents were willing to send their children to the AWCs, if they had better infrastructure, toilet facility and safe playing area.

The DWCD stated (December 2014) that the Department succeeded in getting accommodation with toilet facilities for 36 AWCs from Government Departments/Schools and the remaining were under process.

The ICDS scheme aimed at covering all the beneficiaries in the State irrespective of their economic status. Therefore, the Government should endeavour to improve the infrastructure so that all the targeted beneficiaries could avail the facilities of the Anganwadis in full and not just the benefits under the SNP.

2.1.9.2 Financial burden on the AWWs/AWHs on payment of rent

The ICDS guidelines limited the rent payable to each AWC as ₹ 200 per month in rural areas and ₹ 750 per month in urban areas. It was observed that in most of the rented AWCs, the rent paid was much more than the amount received from the Government. Hence, the rent was being paid partially by the Panchayats/Social Agencies and supplemented to the extent of ₹ 50 to ₹ 2,200 per month by the AWWs and the AWHs themselves.

Details of rent paid by the AWWs/AWHs as of March 2014 in three out of the five selected CDPOs are shown below:

CDPO	Total No. of AWCs	No. of AWCs paying rent more than the prescribed amount	Total rent paid by the AWWs/AWHs in respect of AWCs at column (3) as of 31.3.2014 since 1986 *(₹ in lakh)*
1	2	3	4
Bardez	147	51	10.90
Salcete	176	45	11.08
Ponda	169	46	22.78
Total rent paid			**44.76**

The DWCD stated (January 2015) that the Department did not give any instructions to AWWs/AWHs to pay the rent.

The rent stipulated by the scheme is unrealistic considering Goa being a tourist destination. Further, providing requisite infrastructure for the scheme is the responsibility of the Government and not of AWW/AWH. The Government should consider reviewing the limit for rent to a realistic level so that standard accommodation as envisaged by the scheme could be hired till arranged by the Government.

2.1.10 Services under ICDS

SUPPLEMENTARY NUTRITION PROGRAMME (SNP)

2.1.10.1 Satisfactory implementation of the SNP

The SNP aimed to improve the health and nutrition status of the children in the age group of six months to six years (6 months to 6 years), pregnant and lactating mothers (P&LMs). SNP provided for supply of 500 calories and 12-15 gram protein per day for children between 6 months to 6 years of age and 800 calories and 22-25 gram protein for malnourished children. The P&LMs were to be supplied 600 calories and 18-20 gram protein.

Our scrutiny in the 60 selected AWCs, revealed that as against 29,598 beneficiaries (children aged 6 months to 6 years and P&LMs) identified, 23,832 beneficiaries were registered and 21,951 beneficiaries *i.e.* 92 *per cent* of the registered beneficiaries received SNP during 2009-14 for 25 days in a month *i.e.* 300 days in a year.

The position of category-wise coverage in the selected five projects is given below:

Supplementary Nutrition Programme

Year	6 months-3 years			3 years-6 years			Pregnant and Lactating mothers		
	Identi-fied	Regis tered	SNP provided	Identi-fied	Regis tered	SNP provided	Identi-fied	Regis tered	SNP provided
2009-10	2188	1902	1762	2174	1673	1318	916	797	850
2010-11	2238	1988	1838	2303	1618	1309	1002	899	957
2011-12	2472	2177	2076	2375	1576	1316	1135	1107	1059
2012-13	2795	2355	2255	2448	1625	1380	1133	998	1052
2013-14	2895	2494	2343	2430	1654	1372	1094	969	1064
Total	**12588**	**10916**	**10274**	**11730**	**8146**	**6695**	**5280**	**4770**	**4982**

As per details above, the feedback received from the surveyed beneficiaries and in view of the fact that on an average only 76 mal-nourished children were identified per year in the test checked records of the selected CDPOs during 2009-14, it can be concluded that the SNP programme was implemented in a satisfactory manner in the State of Goa.

2.1.10.2 Physical Monitoring of quality of food

The Guidelines for Monitoring and Supervision to ICDS Blocks and AWCs required the Community Food Nutrition and Extension Units (CFNEU) under the Food and Nutrition Board (FNB) of the GoI to supervise 10 AWCs per month or as prescribed, whichever was more to be equally distributed across all districts in the state.

Scrutiny of details revealed that as against the requirement of 120 visits per year the Board had undertaken 59 to 147 visits per year. The FNB had undertaken 147 visits during 2011-12 as against 120 visits required.

	Project	No. of visits made by the Nutrition Board during				
		2009-10	2010-11	2011-12	2012-13	2013-14
North Goa	**Bicholim**	7	18	13	14	15
	Bardez	12	28	37	21	22
	Ponda	0	2	62	25	22
	Pernem	11	9	9	12	12
	Tiswadi	10	13	12	16	10
	Sattari	6	12	10	3	5
South Goa	**Salcete**	0	0	0	0	0
	Mormugao	1	0	0	1	2
	Sanguem	1	9	2	5	5
	Canacona	0	4	0	2	4
	Quepem	11	5	2	3	7
	Total	**59**	**100**	**147**	**102**	**104**

It was seen that the visits were not equally distributed across both the districts. There was significant shortfall in the visits made by the Board in South Goa. Out of 512 visits during the period 2009-14, the FNB had visited the South Goa blocks only on 64 occasions. Further, no visits were made in Salcete, resulting in lack of uniform monitoring by the FNB across the state.

The DWCD stated (December 2014) that the Department did not have any laboratory for testing of food samples in Goa and that FNB was entrusted with the work of testing samples.

2.1.11 Immunisation Programme

Immunisation of children and women

Health check-ups under the scheme included ante-natal care of expectant mothers, lactating mothers and children below six years of age, especially those who were born with congenital defects or were severely malnourished. Records of pre-natal care, post-natal care and immunisation of children under six years of age maintained in the project areas (against diphtheria, tetanus, polio, BCG, MMR and Vitamin A) indicated that out of 1,504 children registered in the AWCs during the period 2009-14, 83 *per cent* (1,251 children) were administered Polio vaccine, 89 *per cent* (1,333 children) were administered BCG vaccine, 85 *per cent* (1,276 children) were administered DPT vaccine and only 37 *per cent* (552 children) were administered MMR vaccine. The CDPOs attributed the main reasons for the shortfall in immunisation, to the fact that the population consisted mainly of migrants from other States.

Out of the 60 test checked AWCs, 20 AWCs maintained complete records of Vitamin A administration, 38 maintained partial records and two AWCs did not maintain records of Vitamin A administration. During the period covered under scrutiny, 3,043 pregnant women were found registered.

The CDPOs stated that all the registered women were administered Iron and Folic Acid (IFA) tablets. However, no stock account of Vitamin A and IFA tablets were maintained in the AWCs as the Health Department was responsible to issue the above tablets.

2.1.12 Pre -School and Non-Formal Education (PSE)

2.1.12.1 Non-purchase of Pre-School Kits

Pre-School Education (PSE) is one of the crucial components of the ICDS. This aims at development of school readiness and a positive attitude towards school education among children of the age group three to six years through non-formal and joyful playway activities at AWCs. The objective of the PSE is also to strengthen the goal of universalisation of primary education.To assist in imparting PSE, pre-school kits were to be provided to the AWCs.

We observed that though the Department had made provision of ₹ 12.62 lakh (₹ 1,000 x 1,262) and ₹ 37.86 lakh (₹ 3,000 x 1,262) respectively for PSE Kits in the Annual Programme Implementation Plan 2012-13 and 2013-14, no PSE Kits were procured (December 2014).

The DWCD stated (April 2014) that the Department could not purchase the PSE kits as funds were not released in time by the GoI. The reply was not convincing in view of the fact that an amount of ₹ 5.61 crore for the year 2012-13 was released in May 2012 as first installment for the ICDS (General) components. However, the SOE/UC for the amount released was submitted by the Directorate only in August 2013, hence no further installments were released during 2012-13. For the year 2013-14, ₹ 11.69 crore was released in four installments (May 2013, June 2013, December 2013 and March 2014).

The DWCD further intimated (December 2014) that the Department had sent the requisition for purchase of PSE kits to the Government for approval and would be purchased on its approval.

2.1.12.2 Coverage of Pre-School education

Our scrutiny revealed that ₹ 0.74 lakh children (3-6 years) were registered (2009-14) in all AWCs of selected CDPOs for PSE. Of these, only 0.62 lakh children attended Pre-School as shown below:

Year	Number of Children			
	Registered in the AWCs	Attended Pre-School	Shortfall	Percentage of shortfall
2009-10	14754	12453	2301	16
2010-11	14543	12659	1884	13
2011-12	14297	11996	2301	16
2012-13	15857	13003	2854	18
2013-14	14320	12362	1958	14
Total	**73771**	**62473**	**11298**	**15**

The CDPOs attributed (May/July 2014) shortfall in attendance due to the fact that most of the children were of migrant workers and they migrated from one place to another depending on availability of work. The DWCD had issued (December 2014) instructions to all CDPOs to take better care in attendance and in minimising absentees.

2.1.13 Nutrition and Health Education

Shortfall in conducting household visits by AWWs under Nutrition and Health Education

Chapter 3 of the Manual on Integrated Management Information System on ICDS, 1986, laid down that an AWW should make approximately three home visits each day (60 home visits each month) to assure services to children aged 6 months to 3 years who might not be attending the Anganwadi pre-school, to investigate cases of malnutrition and to provide nutrition and health education at their homes.

Monthly Progress Reports (MPRs) of selected AWCs under five CDPOs for the year 2011-12 and 2013-14 revealed shortfall in visits up to 82 *per cent* as shown below:

Name of CDPO	Target	Actual coverage	Shortfall	Percentage of shortfall
Bicholim	17280	3133	14147	82
Bardez	17280	6476	10804	63
Ponda	17280	4370	12910	75
Salcete	17280	4773	12507	72
Mormugao	17280	5986	11294	65

The DWCD stated (January 2015) that instructions had been issued to all CDPOs to direct the AWWs to conduct house visits and the Supervisors to cross check the same by surprise visits.

2.1.14 Information, Education and Communication (IEC)

Non-implementation of Information, Education and Communication component

The objectives of the IEC were to create awareness and build up image of the ICDS programme, stimulate demand for ICDS, effect and sustain behavioural and attitudinal changes in child caring, nutrition and health and muster and sustain community participation. To achieve these objectives, the GoI prescribed a financial limit of ₹ 1,000 per annum per AWC (2009-10 onwards). It was observed that no funds were provided for IEC during 2009-12 however, the activities were conducted by Health Department.

The DWCD intimated that they did not implement the IEC component during the years 2012-13 and 2013-14 as there was no separate budget provision made for the year 2012-13. However, during the year 2013-14, a provision of ₹ 15 lakh was made for IEC which could not be implemented as GoI released the funds at the end of March 2014 and also that IEC activities were conducted by Health Department. The reply was not in consonance with the facts that ₹ 11.69 crore was released during 2013-14 in quarterly installments under the ICDS component and IEC activities should have been implemented to create extensive awareness among the people.

The DWCD however, intimated (January 2015) that during 2014-15 the funds were provided for IEC and it was being implemented.

2.1.15 Manpower Management and Training

Training to ICDS functionaries

Training is the most crucial element in the ICDS Scheme to achieve the programme goals and in improving service delivery. Training under ICDS is implemented by National Institute of Public Co-operation and Child Development (NIPCCD), Middle Level Training Centre (MLTC) and Anganwadi Training Centre (AWTC) run by the Non-Government Organisation (NGO) with financial support from MoW&CD. Induction training was to be provided to CDPO, Supervisor, AWW and AWH on initial appointment. Job/Orientation training was to be provided once during service period and refresher training was to be provided to these once in two years. It was noticed that out of five CDPOs test checked, induction/Job/Orientation training was provided to only four CDPOs. In respect of supervisors, induction/Job/Orientation training was provided only to 15 out of 32 leaving a shortfall (53 *per cent)* of induction/Job/Orientation training to the supervisors.

The DWCD stated (December 2014) that eight untrained CDPOs were being deputed for training in New Delhi/Bengaluru. The Department was in process of nominating Goa College of Home Science for MLTC for Supervisors. The training of AWWs/AWHs was being periodically conducted by Goa Institute of Rural Development and Administration (GIRDA).

It was further noticed that the GoI released an amount of ₹ 43.52 lakh during the period 2010-11 to 2013-14 to the State Government for imparting training to ICDS functionaries. Since training to ICDS functionaries was being provided in GIRDA, funds to the extent of ₹ 43.52 lakh were placed with GIRDA during 2010-11 to 2013-14. GIRDA utilised an amount of ₹ 33.93 lakh and unutilised grant of ₹ 9.59 lakh was lying with GIRDA as on March 2014 despite the fact that 346 out of 706 AWWs were to be provided refresher training.

The Director stated (May 2014) that as the release was delayed from GoI, the training institute was unable to meet the deadline and also it had undertaken training for other Government departments, thus the amount remained unutilised. It further replied (December 2014) that remaining amount would be utilised for the financial year 2014-15.

2.1.16 Monitoring and Internal Control

2.1.16.1 Inadequate monitoring and supervision of blocks/AWCs by the POs/Director of the ICDS

As per the guidelines the monitoring and supervision schedule of the POs/Director of the ICDS is shown as below:

Category of Officials	Scheduled requirement
Programme Officer	a) All Blocks are to be covered per quarter b) At least 3 AWCs during each block visit c) To ensure 10 *per cent* AWCs coverage in a year spreading them across the year
Joint visit by POs with Chief Medical and Health Officer(CMHO)	At least 15 AWCs (preferably on Village Health and Nutrition Days) and 25 *per cent* blocks every six months
Director(ICDS)	At least 20 AWCs in each quarter and 10 *per cent* of blocks every year.

The PO was required to visit at least 126 AWCs (10 *per cent* of 1,262 AWCs) in a year, at least 30 AWCs jointly to be visited by PO and CM HO in a year and at least 80 AWCs was to be visited by the Director in a year. There were no details available to assess the shortfall in the required visits by all the concerned officers.

The DWCD stated (December 2014) that due to work load it was not possible to strictly adhere to the norms prescribed under ICDS but since last six months, review meetings were being taken at the Directorate Level. The PO also visited all the block offices every month and Supervisors were conducting field visits as per schedule.

2.1.16.2 Shortfall in monitoring and Supervision by CDPOs and Supervisors

Chapter 8 of Manual on Integrated Management Information System on ICDS provided that the Supervisor should visit each Anganwadi at least once a month and the CDPO should also spend more of her time on field visits.

Audit scrutiny of records of 60 AWCs under the five CDPOs revealed that there was a shortage of field visits by CDPOs during the period 2009-14 ranging from five *per cent* to 52 *per cent*. Further, there was a shortfall of visits by Supervisors during the period 2009-14 ranging from 35 *per cent* to 68 *per cent*. The details of visits conducted by CDPOs and Supervisors in respect of 60 AWCs in five CDPOs during 2009-10 to 2013-14 are shown below:

Name of the CDPO	No. of visits					
	CDPO			Supervisor		
	Required	Actually conducted	Shortfall (*per cent*)	Required	Actually conducted	Shortfall (*per cent*)
Bicholim	60	57	03(5)	720	407	313(43)
Mormugao	60	32	28(47)	720	468	252(35)
Margao	60	31	29(48)	720	301	419(58)
Bardez	60	29	31(52)	720	228	492(68)
Ponda	58	54	04(7)	714	350	364(51)

The shortfall in visits by CDPOs/Supervisors was attributed to either holding additional charges or being deputed for different trainings often. Besides, the work had also increased as a number of other State Schemes were implemented through the ICDS platform.

The DWCD stated (May 2014) that only one PO was appointed during 2010 to 2014, so all blocks could not be covered, however from 2014-15 onwards 10 *per cent* AWCs will be covered. No joint visits by the PO and CMHO were conducted during the period 2009-10 to 2013-14. The DWCD further stated (December 2014) that it was not possible for the CDPOs to visit the AWCs due to administrative and other matters of the Block Offices.

2.1.16.3 Non-maintenance/defective maintenance of Registers

a) Non-maintenance of Grant Registers

Rule 212 of the General Financial Rules provided that, a Register of Grants to be maintained by the grant sanctioning authority in Form GFR-39 showing details of grants sanctioned *etc.* However, no such registers were maintained in the selected CDPOs.

The total grants released to the selected five CDPOs during the period covered under audit as furnished by the CDPOs are shown below:

(₹ in crore)

Details of amount received by the CDPOs for implementation of ICDS(General) and SNP component during 2009-14										
Year	Amount received under ICDS (General) by					Amount received under SNP by				
	Bicholim	Bardez	Ponda	Salcete	Mormugao	Bicholim	Bardez	Ponda	Salcete	Mormugao
2009-10	1.26	1.69	1.17	1.58	1.07	0.40	0.47	8.50	1.01	0.41
2010-11	1.19	1.58	0.60	1.54	1.77	1.13	0.79	1.34	2.13	1.01
2011-12	1.70	1.72	2.60	1.82	1.89	1.06	1.09	1.92	2.14	1.36
2012-13	1.90	2.83	2.60	1.77	2.09	0.78	0.96	4.41	2.87	1.24
2013-14	2.80	4.18	3.86	1.77	2.77	1.23	0.68	0.85	2.56	1.71
	8.85	**12.00**	**10.83**	**8.48**	**9.59**	**4.60**	**3.99**	**17.02**	**10.71**	**5.73**

Grants were released in one to seven installments to the selected CDPOs during the period covered by audit. Scrutiny revealed that the DWCD as well as the selected CDPOs did not maintain the Register of Grants as required. In absence of this, the correctness of the accounts of grants received could not be verified.

The DWCD agreed (December 2014) to maintain the Grant register in GFR 39 from 2014-15.

b) Defective and incomplete maintenance of survey registers

The AWW was required to conduct a household survey of the area, obtain the details of each household and enter it in the AWC Survey Register. This register was to be updated every month based on information collected by the AWW. An intensive revision of the details had to be carried out by conducting door-to-door survey once in five years.

Audit scrutiny of the Survey Registers maintained at the 60 AWCs test checked showed that:

- The register was not maintained properly in 35 AWCs out of 60 tests checked AWCs.
- Even though the data was not updated by the AWW, the population figures were reported to the CDPO every month in the Monthly Progress Reports, thereby rendering the data reported unreliable.
- No door-to-door survey was conducted once in five years as prescribed.
- Most of the vital details were not entered in the register in the relevant columns in respect of 35 AWCs out of 60 test checked AWCs.

Thus, the basic data essential for proper implementation of the scheme was not available with the Department. The DWCD stated (December 2014) that instructions have been issued to the CDPOs to maintain the Survey Register and update the same periodically.

c) Non maintenance of record of birth weight of children and institutional delivery

We noticed that out of 60 selected AWCs, 26 AWCs *i.e.* 43 *per cent* were not maintaining data on birth records. Thus, it was not possible to ascertain the progress of growth of children from birth and identify malnourished children. It was also noticed that out of 60 selected AWCs, 33 AWCs *i.e.* 55 *per cent* were not maintaining data on institutional delivery. In the absence of availability of data, the impact of educating pregnant women to opt for safe institutional delivery could not be analysed. However, as per the Registrar General, India Sample Registration System (SRS) Bulletin of September 2013 the infant mortality rate in Goa was 10 as against the all India average of 40.

The DWCD stated (December 2014) that instructions have been issued to the CDPOs to maintain the records.

d) Incomplete maintenance of Stock Register

As the main activity of the CDPO is distribution of food to the AWCs, it was imperative to maintain stock register of food items properly in order to keep a close watch on procurement and distribution of food items on a monthly basis.

We observed that CDPO Mormugao and CDPO Bardez procured various consumables and food items worth ₹ 52.79 lakh during the period 2011-2013 and ₹ 38.41 lakh during the period 2011-2014 respectively. However, records of purchases made, stock available and AWC wise distribution details were not entered in the Stock Register.

The CDPOs attributed incomplete maintenance to insufficient staff who were overburdened with the implementation of various State Government schemes being run on ICDS platform. Though the CDPOs accepted the observation and assured to complete the details as required, they could not clarify as to how the requirement of stock every month had been arrived at in the absence of a proper maintenance of the Stock Register.

The DWCD stated (December 2014) that instructions have been issued to the CDPOs to maintain the Stock Register.

2.1.17 Best Practices

We observed that in addition to the honorarium of ₹ 3,000 and ₹ 1,500 paid to the AWWs and the AWHs respectively from GoI, the State Government paid additional honorarium of ₹ 4,000 and ₹ 3,000 to AWWs and AWHs respectively.

The State Government paid ₹ three lakh and ₹ 1.5 lakh to AWWs and AWHs respectively, who retired at the age of 60 years and had completed 15 years in service under Retirement Benefit Scheme for AWWs and AWHs .

Further, the State Government also paid additional share of ₹ one per normal child, ₹ three per mal-nourished child and ₹ three per P&LM per day for Supplementary Nutrition.

We also noticed that in some of the Anganwadis, excellent facilities were available, the photographs of which are shown below:

Photographs of well maintained AWCs with good infrastructure:



AWC constructed by Mineral foundation of Goa at Kelbaiwada, Mayem in project Bicholim





AWC constructed by PWD at Dattagad, Bethora in project Ponda



AWC constructed by GSIDC at Padal, Bethora in project Ponda

2.1.18 Conclusion and Recommendations

ICDS, initially launched in the State of Goa in 1978-1979, was operational in 1,012 Anganwadi Centres. Some of the positive features of the schemes, as noticed during Performance Audit, included the following :

- SNP programme was implemented in the State in a satisfactory manner.
- Additional share for supplementary nutrition was also paid to the children and Pregnant and lactating mothers.
- The State Government was paying additional honorarium to AWNs and AWHs, besides granting retirement benefits to them.
- In some of the Anganwadis, excellent facilities were available.

However, some of the concerns and gaps that still remain to be addressed are highlighted below, alongwith a set of recommendations as a way forward;

- The non-implementation of the ICDS in the mission mode deprived the beneficiaries of the enhanced benefits of the scheme.

The Government should adopt the Mission mode basis for implementation to take the scheme to the next level where the AWC would be transformed as Early Childhood Care and Development Centres.

The poor infrastructure in several Anganwadis made it difficult for the parents to send their children to Anganwadis. This resulted in potential beneficiaries opting for private crèches and nursery schools for their children.

The Government should ensure that all AWCs are provided with required and adequate infrastructure.

The rents fixed by the scheme are inadequate for obtaining required accommodation resulting in rents being paid by Panchayats, AWWs and AWHs.

The Government may consider reviewing the limit to a realistic level so that standard accommodation as envisaged by the scheme could be obtained till it is made available by the Government.

Shortfall in field visits by CDPOs and Supervisors was also noticed, as services of the ICDS staff have been utilised for the implementation of various Central and State Government Schemes on ICDS Platform.

The Government should ensure that services of the ICDS staff remain focused on the implementation of the scheme. Utilising their services for other Government programmes dilutes the effectiveness of the scheme.

DEPARTMENT OF INFORMATION TECHNOLOGY

2.2 e-Governance Programme Implementation in Goa

Executive Summary

The National e-Governance Plan (NeGP) had been formulated (May 2006) by the Department of Electronics and Information Technology, (DeitY) and Department of Administrative Reforms & Public Grievances (DAR&PG) to improve the quality of basic governance in areas of concern to the common man and consists of key components including Common Core & Support Infrastructure and 31 Mission Mode Projects (MMPs) to be implemented at the Central, State and Local Government levels. Performance audit of e-Governance implementation in the State of Goa covering the period 2008-14 was conducted with reference to the guidelines contained in the NeGP. The significant audit findings are stated below:

- **The network uptime performance in the networking route between taluka head quarter and village head quarter was neglected by the Public Private Partnership (PPP) partner as well as the State agencies resulting in poor networking quality and absence of Service Level Agreement and network monitoring system in the second part of the Goa Broadband Network resulted in deteriorated network connectivity.**

(Paragraph 2.2.7.1)

- **Poor condition of in-house computerisation in the line departments and the panchayats, non-availability of payment gateway facility and lack of monitoring of the performance of e-services by the line departments weakened the effectiveness of the delivery of the e-Services to the citizens through State Service Delivery Gateway (SSDG) in the State. Due to non-conduct of need analysis, the Land Information System had failed to find acceptance by the citizens for purchasing land maps. Similarly, lack of planning and indecision on the part of the line department had led to non-implementation of e-Panchayat Mission Mode Project.**

(Paragraph 2.2.7.2)

- **Lack of planning and clarity on feasible locations for CSCs, non-preparedness of the line departments with backend process computerisation, indecision on the rates to be charged for the services, erroneous selection of the PPP model on the basis of revenue sharing making the project unviable, non-availability of network connectivity, non-establishment of payment gateway had led to the failure of Common Services Centre Scheme.**

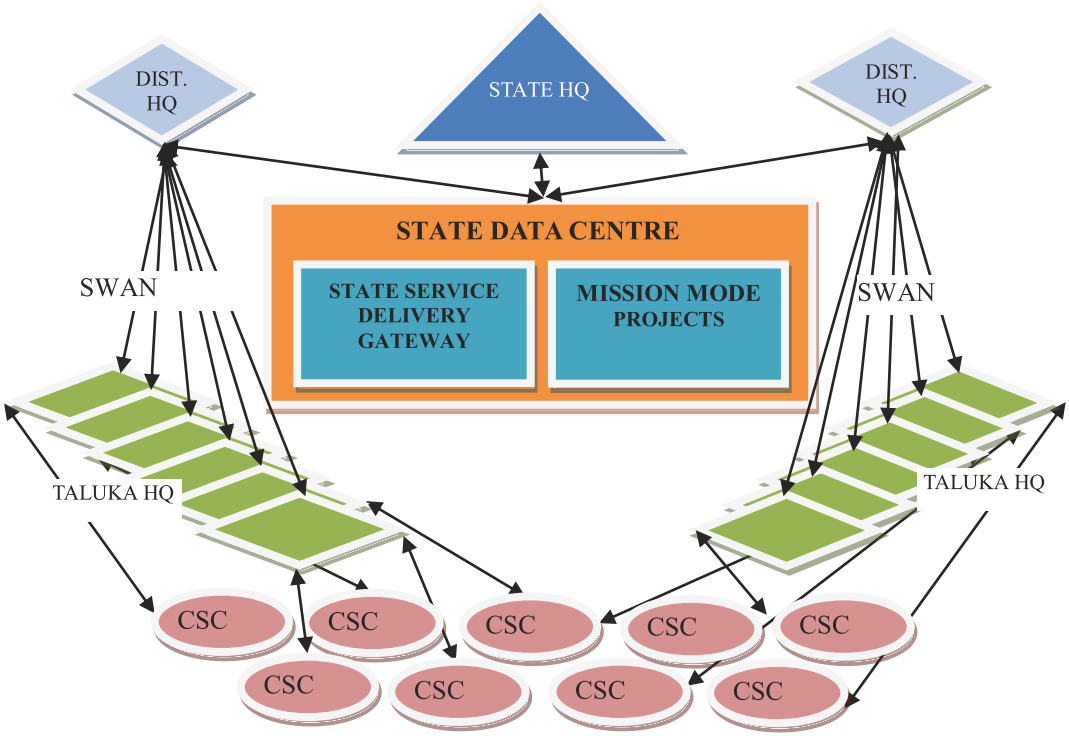
(Paragraph 2.2.7.3)

2.2.1 Introduction

The National e-Governance Plan (NeGP) was first conceived by the Department of Electronics and Information Technology (DeitY) (erstwhile Department of Information Technology (DoIT)) and the Department of Administrative Reform and Public Grievances (DAR&PG) in 2003 and approved by Government of India (GoI) in 2003. The primary vision of NeGP was to make all Government services accessible to the common man in his locality, through common service delivery outlets and ensure efficiency, transparency and reliability of such services at affordable costs to realise his basic needs. 31 Mission Mode Projects (MMPs) were identified as a part of NeGP with the common aim of improving delivery of Government services to citizens and business. The Union Cabinet approved (May 2006) an integrated approach for implementation of e-Governance programme where DeitY had a pivotal role in providing guidance to the States/ Union Territories (UTs) for implementation of the component schemes of NeGP and co-ordinating between the Central Line Ministries and the States/UTs for implementation of MMPs. The States/UTs were vested with the responsibility of actual implementation of the programme. The e-Governance scheme broadly consisted of the following major components:

- Core infrastructure (State Wide Area Network (SWAN), State Data Centre (SDC) and State Service Delivery Gateway (SSDG)
- Mission Mode Projects (MMPs) – Backend, and
- Common Services Centres (CSCs) – Frontend

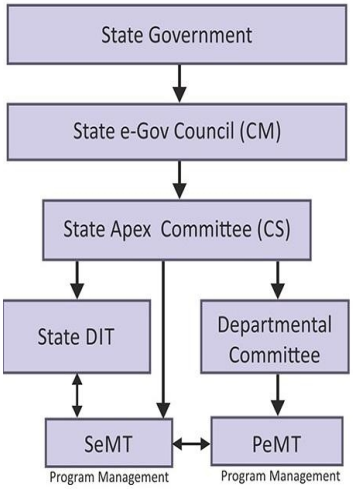
The structure comprising the core components of NeGP in the State of Goa is shown below.



2.2.2 e-Governance Implementation in Goa

The individual State Departments in Goa started e-Governance projects as early as 1993 and between 2002 and 2006, several Departments took strides to computerise their backend functions. Subsequently after the formulation of NeGP as a programme by the Centre in 2006, the State started aligning its initiatives to the Centre's directions with regard to few of its projects like State Data Centre, State Service Delivery Gateway *etc.* The Department of Information Technology (DoIT), Government of Goa is the nodal agency and facilitator for IT related activities in the State. The line Departments executed the IT projects with the help of the nodal agency and the State Government implementing agencies *viz.,* Infotech Corporation of Goa Limited (ITG), Goa Electronics Limited (GEL) and National Informatics Centre (NIC), Goa.

In order to promote and sustain these projects there is an institutional framework at the State level in accordance with the directions of DeitY, GoI as depicted alongside. The State e-Governance Mission Team (SeMT) and Project e-Governance Mission Team (PeMT) was constituted in the State (December 2005) to undertake ground work for providing standardisation and consistency through programme management of e-Governance initiatives in the State, review interdependencies, overlaps, security and legal aspects, oversee and manage project execution *etc.* The SeMT and PeMT meetings are chaired by the Chief Secretary and the Secretary of the concerned departments respectively.



2.2.3 Financial Information

The core infrastructure components implemented in the State were mainly financed from the State budget provisions without availing of the Central funds. The details of the expenditure incurred on these projects are shown below:

(₹ in crore)

Sl. No.	Core infrastructure component	Total project cost	Central Funds utilised
1.	Goa Broadband Network (GBBN) and last mile connectivity project *viz.,* GAP-I and II and State Data Centre	314.65	0.00
2.	State Service Delivery Gateway (SSDG) consisting of State Portal and e-Forms, MMPs (Road Transport, Crime and Criminal Tracking Network System, Commercial Taxes, Dharnaksh)	23.90	6.15
3.	Common Services Centre (revenue sharing arrangement with the private vendor)	0.00	0.00

2.2.4 Audit objectives

The main audit objectives were to examine whether:

- The core infrastructure SWAN, SSDG, MMPs and the CSCs were planned and created in a co-ordinated manner to facilitate effective implementation of NeGP; and
- The services introduced through e-Governance initiatives ensured efficiency, transparency and reliability of services at affordable costs to realise the basic needs of the common man.

2.2.5 Audit criteria

- Guidelines issued by the DeitY, Ministry of Communications and Information Technology, GoI.
- Government Process Architecting Framework (GPAF) prepared by DAR&PG.
- Recommendations contained in the 11th report of the Second Administrative Reforms Commission.

2.2.6 Scope and audit methodology

The performance audit covered the transactions/data processed during the period 2008-09 to 2013-14. This included scrutiny of the records at DoIT, two implementing agencies (ITG and GEL) and various line departments in the State. Besides, a sample of 10 locations of Government offices/Educational Institutions, out of the 657 locations connected through GBBN were surveyed to examine the performance of the network connectivity and 10 Village Panchayats[2](VPs) covered to assess the performance of the services delivered to the citizens with the help of e-governance initiatives. Selection of the locations was made on the basis of random sampling technique.

The State Government implemented six State MMPs *viz.,* Commercial Taxes, Land Information System (Dharnaksh), Road Transport, Treasuries, Crime and Criminal Tracking Networks and e-Panchayat. Of these, two MMPs *viz.,* Land Information System (Dharnaksh) and e-Panchayat were taken up for detailed audit. The entry and exit conferences were held with the State Government in May and December 2014 respectively wherein the audit objectives, scope and methodology of audit and the findings of audit and recommendations were discussed. The reply of State Government received (January 2015) has been incorporated at appropriate places.

[2]Assanora, Merces, Dhargalim, Panchwadi, Advalpal, Agonda, Dharbandora, Fatorpa-Quital, Verna and Sernabetim

2.2.7 Audit findings

The audit findings with respect to the three major components of the NeGP programme *viz.,* Core infrastructure (SWAN, SDC and SSDG), MMPs at the backend and CSCs at the frontend are discussed below:

2.2.7.1 Establishment of State Wide Area Network in the State

Implementation of Goa Broadband Network (GBBN)

The State Wide Area Networking (SWAN) is an important element for building the core infrastructure for supporting e-Governance initiatives. Under NeGP, the SWAN scheme was proposed to connect the State Head Quarters (SHQ) with all District Head Quarters (DHQ) and Block Head Quarters (BHQ). The objective of the project was to create a secure Government network for delivering Government-to-Government (G2G) and Government to Citizen (G2C) services. The State of Goa established the SWAN under the project name Goa Broadband Network (GBBN) in 2009.

The GBBN project was implemented in two parts – the first part being the GBBN project itself and the second part was executed under the name of GAP phase I and phase II project. The GBBN project (first part) has connected 414 locations including 189 VPs and the GAP phase I and II gives last mile connectivity to additional 1,414 locations. The audit findings on GBBN, GAP phase I and II are enumerated below:

The GBBN project (first part) was awarded (December 2006) to United Telecoms Limited, Bangalore (UTL) based on build-own-operate PPP model. Payment to UTL was linked to the performance of the GBBN based on the 23 parameters relating to networking and maintenance factors as enumerated in the service level agreement (SLA) concluded between DoIT and UTL. Software Technology Parks of India (STPI), a GoI undertaking under the Ministry of Communication and Information Technology was selected as the Third Party Audit (TPA) agency to conduct testing and submission of quarterly reports based on which, 60 *per cent* of the amount to be released after deducting penalties, if any was to be paid to UTL. The balance 40 *per cent* was invariably to be paid to UTL, as it was not linked to the SLA.

Audit test-checked the quarterly performance reports of a sample of four quarters *viz.,* February-April 2012, May-July 2012, May-July 2013 and February-April 2014 *vis-à-vis* the SLA and the GBBN RFP document. In all these test-checked reports, it was observed that the points scored based on the network uptime performance were consistently low in respect of the networking route between BHQ and VPs during prime and extended business hours. This indicated that the particular networking route had been neglected by UTL as well as the State agencies (DoIT and line Departments). Payment made to UTL for these four quarters was ₹ 16.97 crore. The table below shows the points earned by UTL in respect of two networking parameters during the above quarters as per the report submitted by STPI.

SLA Parameter	Total Points assigned in the SLA	Points awarded to UTL			
		February to April 2012	May to July 2012	May to July 2013	February to April 2014
Network uptime between THQ-VHQ in prime business hours	7	3.207	2.065	2.10	2.60
Network uptime between THQ-VHQ in extended business hours	7	2.666	2.086	2.08	2.70

It was further observed that the RFP amendment document was flawed because it provided 100 *per cent* payment (of the 60 *per cent*) to the PPP vendor if his overall score in respect of all the 23 parameters was 90 or above out of 100 but, ignored the deficient services provided by him in respect of any one parameter. Consequently, though the weightage to the related parameter in this case was only seven, the same was not translated into proportionate reduction in payment to UTL.

Moreover, the SLA parameters gave weightage of 30 points out of 100 for services like IP telephony, Video conferencing and VOIP calls that were hardly availed of by the Government offices, Panchayats and other locations where UTL has provided the connectivity. However, UTL was awarded full 30 points in respect of these services in all the four quarters test checked. This tended to overshadow the key parameters relating to essential services like network uptime between the BHQ and village routes.

The State Government while agreeing to the audit observation assured (January 2015) to address the issue and make improvements in the uptime of the stated networking route.

Implementation of GAP-I and II Projects

a) DoIT did not prepare a detailed project report to ensure the viability, cost effectiveness and achievement of the desired objectives relating to GAP-I and II projects. This project work involving 1,414 locations (₹ 82.62 crore) was a larger project in terms of monitoring and its management. However, the DoIT made only an agreement with the vendor (Nupur Technologies) for supply and installation of materials/hardware for GAP-I and II without planning for a comprehensive contract/SLA for establishment, monitoring and maintenance of the networking under the last mile connectivity.

The State Government accepted (January 2015) the audit observation and stated that it would devise a proper project implementation process.

We carried out Physical inspection of a sample of 10 educational institutions and 10 VPs with the help of representatives from Nupur Technologies and DoIT to ascertain the quality of performance of the last mile GBBN connectivity (under GAP-I and II). We came across four such institutions where the concerned authorities stated that the connectivity had not been functioning since the time of installation. The connectivity failure had persisted for more than a month to a year in another four institutions. Only two

institutions reported satisfactory functioning of the GBBN connectivity. Seven out of 10 institutions reported that the maintenance vendor had not been giving any response to their complaints for months together. Similarly, eight out of 10 VPs reported that the quality of the GBBN connectivity was very poor. The reasons for the poor quality of the last mile connectivity established and the deficiencies that came to light are stated below:

- There was no computerised network monitoring system operated by the vendor to control and track the networking issues. The Agreement of the State Government with Nupur did not have any provision for penalising the vendor in case of failure to provide the required quality of service.
- In the absence of any mechanism to generate record/log of the uptime/downtime of the network connectivity, the State agencies were unable to ascertain the breakdown in the network connectivity unless reported by the end users.

The State Government stated (January 2015) that ITG was planning to implement the Network Monitoring System and introduce SLA with the approval of the Government.

b) The DoIT awarded the contract for GAP-I directly to Nupur Technologies without inviting any tender. In case of GAP-II project, though bids were invited from private vendors, DoIT did not carry out the comparative analysis of the prices quoted by the vendors against any standard price or the DGS&D rate contract leading to exorbitant rates allowed to the vendor. For instance, it was observed that DoIT made a payment of ₹ 1.07 crore at ₹ 12,070 per unit of 800VA UPS for 888 numbers, whereas, list price in the DGS&D rate contract (2013-14) for the same item was ₹ 3,387 per unit.

While accepting the audit observation, the State Government stated (January 2015) that a system for efficient bid management process would be devised.

Further, the work of excavating and refilling of soil for laying cables constituted around 67 *per cent* of the work order (₹ 43.88 crore) given to Nupur Technologies for GAP-II project. However, measurement books detailing the quantum of work done and the material supplied were not maintained by ITG (the implementing agency). As a result, the validity of the quantity of material used by Nupur Technologies and works performed under GAP-II project could not be ascertained by audit. Further, joint physical inspection of 10 sample locations by audit team along with ITG officials revealed that in eight locations (one at each location) 600VA UPS were actually installed by Nupur Technologies by affixing label of 800VA capacity. ITG also irregularly loaded maintenance cost of ₹ 4.15 crore on the item of optical fibre cable laying in the purchase order placed on Nupur Technologies, in addition to maintenance charges for the same optical fibre cable valuing ₹ 41.52 lakh.

The State Government stated (January 2015) that the measurements in future projects would be cross checked by the engineers of ITG and necessary action would be taken for breach of contract terms by the vendor.

2.2.7.2 State Service Delivery Gateway (SSDG) and Mission Mode Projects (MMPs) in the State

Implementation of State Service Delivery Gateway (SSDG)

The e-Forms application project which combines the State Portal (SP), State Service Delivery Gateway (SSDG) and Electronic Form aims at creating an integrated information infrastructure that expands, integrates and enhances the utility and reach of the services provided by the Government to the citizens. With this, citizens can access the services under a single interface mechanism from the SP. Under this system, the citizens are able to download forms and submit their applications electronically with the help of electronic forms hosted on the SP and routed by a common services gateway (SSDG). The project guarantees the following:

- Assured electronic delivery of the request from the citizen to the specified field office of the Government department;
- The electronic acknowledgement of successful submission of application/ request from department to the citizen;
- Citizens would be able to query the status of his/her application/request at any point in time; and
- Request/response will also be conveyed through the SSDG.

The backend processes in the departments are required to be computerised for effective Government services delivery to the citizens through online mode.

The deficiencies noticed in the implementation of SSDG are discussed below:

(a) Fifty State Government services offered by 16 line departments in Goa have been made online through the SSDG and e-forms project. The project was started in 2009 with GoI funding of ₹ 9.10 crore and the DoIT has spent ₹ 6.15 crore (March 2014). Audit sought information on the applications received from the citizens using these online services from a few line departments. It was observed ***(Appendix-2.1)*** that in respect of 28 services pertaining to five line[3] departments, no online applications were received or processed from the date of their 'Go-live' (2011) till September 2014. With regard to another four services, the count of citizens' applications and response of the concerned line departments was very poor.

(b) As a model case, audit analysed the e-services offered by the Directorate of Panchayat. It was observed that if the citizen opts to follow the manual system while applying for birth/death certificates, he has to go to the panchayat office with the specified original documents, fill the form, get the documents verified and collect the certificates. In the computerised

[3]Directorate of Woman and Child Development, Directorate of Fire and Emergency Services, Directorate of Civil Supplies and Consumer Affairs, Directorate of Agriculture and Directorate of Fisheries

system, a citizen is required to scan and upload the doctor's certificate through web-enabled e-services. He gets an SMS message intimating him to come to the panchayat office for verification of documents and collection of certificates after the documents are found to be authentic. Thus, even after computerising the service delivery, one has to still go to the panchayat office for all the processes that are followed manually, indicating more process redundancies than the manual system of service delivery.

(c) The payment gateway facility is a pre-requisite for adoption of e-services by the citizens without which payment-based services cannot be operated. We observed that SSDG services by the citizens could not be used effectively due to non-introduction of payment gateway facility.

The State Government stated (January 2015) that online payment facility has been made available from July 2014 for water and electricity bill payment and recruitment for Goa Public Service Commission.

(d) During audit inspection at the Regional Transport Offices (RTO) in Goa it was noticed that the applications received from the citizens through online mode were not attended by the departmental staff and the citizens were not informed of their application status or the date of their impending visit to RTO for further process of the required service.

The field offices were also not furnishing any periodic reports to the Directorate of Transport stating the number of applications received, processed, rejected *etc.* for various e-services started by them. Further, despite issue of a circular in February 2013 by DoIT, the line departments in the State were not regularly updating/monitoring the e-services. These instances indicated poor monitoring and review mechanism in the line departments.

(e) 'Infogram', a computerised software designed by NIC, Goa, envisaged providing all Government services to citizens at grass root level by computerising all activities in the VPs. Currently, Infogram has been installed in all the 189 VPs. However, the modules relating to the registration of death and birth only are put to use. Other modules like house/professional/trade tax, accounting, income/occupancy certificate, maintenance of Panchayat properties, inward/outward functions *etc.* were not being used and the administrative field offices at the block level had been giving the feedback regularly by submitting 'nil' reports to the Directorate of Panchayat. However, the Directorate of Panchayat did not review and monitor the non-usage of the computerised services by the VPs. It was further observed that in the Directorate of Panchayat, though 11 items of work had been computerised by developing an application program, the usage was limited to only inwarding of correspondences. This illustrated the poor condition of in-house computerisation in the line departments and the Panchayats that weakened the effectiveness of the delivery of the SSDG services in the State.

Implementation of Mission Mode Projects

The Mission Mode Projects (MMPs) under the NeGP are intended to transform high priority citizen services from their current manual delivery into e-delivery. Each MMP is owned and spearheaded by the relevant ministry/agency of the national Government or by a State Government and is called mission mode because it has a definite timetable, service levels, project implementation team and process re-engineering plans.

The audit observations on the two test-checked MMPs *viz.,* Land Information System (Dharnaksh) and e-Panchayat are detailed below.

i) Land Information System ('Dharnaksh') Mission Mode Project

Directorate of Settlement and Land Records (DSLR) implemented (June 2012) the web-based Land Information System/Geographic Information System (LIS/GIS) by selecting GEL as the consultant and implementing agency for the project. At the instance of the DSLR, GEL prepared a proposal for development and installation of Web LIS/GIS server to facilitate web-based viewing and printing of land records by the public. The work was awarded (October 2011) to GEL by DSLR at an agreed price of ₹ 2.19 crore including taxes. GEL selected VisionLab, Hyderabad for execution of the project and placed the work order in November 2011. Audit came across the following irregularities in the implementation of the project:

a) No codal formalities were followed with regard to the selection of the vendor involved in the project implementation. DSLR relied on GEL's informal internal inquiry on the rates charged by VisionLab, Hyderabad for 16 core licenses required for implementing web-based viewing and printing of land records by the public. GEL also did not furnish any documents to assure DSLR that the rates finalised under the contract were indeed based on systematic market evaluation through competitive quotations invited by them.

b) In addition to the 16 core licenses of the software, DSLR included an item for customisation of the software amounting to ₹ 25 lakh at ₹ one lakh per month for 25 months in the work order given to GEL. However, there was no assessment on the part of DSLR or GEL as to what modification was required to suit the needs of the department and the timeline required for customisation. Under the circumstances, the payment of ₹ 25 lakh to the software developer (VisionLab) without any planning of the scope and the timeline was irregular.

c) As a consultant to DSLR, GEL did not conduct any need analysis on the very objective of making the DSLR services online for the citizens and had not taken concrete steps for citizen engagement in order to promote the utility of the new service delivery for the benefit of the citizens contrary to the guidelines on the framework for citizen engagement in e-Governance projects issued by DeitY, GoI.

In order to assess the effectiveness of the project in achieving its objectives, the data, which was processed through the web server located at NIC, Goa

data centre was collected and analysed by audit. It was revealed that, out of ₹ 1.06 lakh attempts made by the citizens during the three-year period (2012-14), only 874 attempts were actually made to purchase the maps by making online payment. The rest of the attempts were only for viewing the maps. The citizens mostly preferred to purchase the maps across the department counter rather than extracting the map through the online mode. This gets substantiated from the fact that the total revenue generated from the online web mapping services was only ₹ 0.97 lakh in these three years as against ₹ 25.92 lakh revenue collected at the departmental counter during the same period. This indicated that the line department and the implementing agency (GEL) failed to garner the confidence of the citizens to switch over to the online mode while making purchase of the maps.

ii) e-Panchayat Mission Mode Project

The Directorate of Panchayat constituted a State Level Monitoring Committee (SMC)[4]in April 2012 and decided to adopt the Model Accounting System for Panchayats (MAS) and Panchayati Raj Institutions Accounting Software (PRIASoft)[5] including eight database formats prescribed by the Comptroller and Auditor General of India, as per Ministry of Panchayati Raj (MoPR), GoI directions (September 2011). MAS and PRIASoft were integral to the implementation of e-Panchayat MMP.

The MoPR released (March 2012) ₹ 28.68 lakh to the State Government to initiate immediate action for setting up of Programme Management Units (PMU) at the State and district levels for rolling out the e-Panchayat MMP in Goa. The PMUs were intended to provide management, technical and handholding support to ensure effective and timely rollout of e-Panchayat MMP. The MoPR stipulated that the States should co-ordinate with other stakeholders in the programme and the programme be reviewed by the Principal Secretary of the State on quarterly basis. The release order of MoPR of March 2012 provided for four resource persons for setting up of PMU in Goa *i.e.* two District Project Managers and two Additional District Managers.

GEL submitted (February 2013) a proposal for rolling out the 11 modules of the e-Panchayat project in two years at ₹ 1.86 crore per year totalling to ₹ 3.72 crore, after it was entrusted (January 2013) with the task of setting up of PMU. The proposal involving the cost of training to departmental staff, providing technical support and creating a help desk at State level was however sent for the approval of the State Government only in March 2013 *i.e.* after lapse of one and a half year since the issue of directions by MoPR in September 2011 to adopt the MAS and PRIASoft. MAS and PRIASoft have not been implemented in the State and therefore, e-Panchayat MMP also remains to be implemented as of March 2015. The funds released by MoPR also remained unutilised which blocked any further release of funds for the

[4]SMC consisted of Principal Secretary (Panchayati Raj Department) as Chairman; Accountant General, Goa; Representative of Finance Department, Government of Goa; Director (Local Fund Audit); Controller (State Accounts); State Informatics Officer (NIC); Representative of Urban Development Department, Experts co-opted by SMC; State
e-Panchayat Consultants as members and State Nodal Officer of MAS/PRIASoft as member secretary

[5]PRIASoft is a web-based software application developed by NIC that is owned and promoted by MoPR, GoI to facilitate compliance by the States with the MAS requirement prescribed by C&AG. Adoption of MAS and PRIASoft helps fulfill the goal of achieving transparency and accountability in maintenance of PRI accounts

purpose. Audit examined the root cause of the failure to implement the e-Panchayat computerisation project in the State and observed the following:

- The MoPR at the time of releasing funds to the States had indicated that the allocation for the succeeding year would be based on the progress made by the States in adoption of the e-Panchayat modules. In view of this, the SMC should have planned for activities of one year and within the funds released by MoPR instead of envisaging the ultimate rollout plan of e-Panchayat beyond the scope of fund provision defined by the Central Ministry.
- As against four personnel sanctioned by the MoPR for setting up PMU in Goa, GEL proposed 56 personnel. The SMC however, did not examine the rationale behind the proposal and the cost implications.
- The rollout of e-Panchayat entirely depended on the constitution of the PMU and adoption of MAS and PRIASoft, being the key module in the e-Panchayat suite. Inaction on the part of the State agencies in constituting the PMU and non-implementation of MAS and PRIASoft had frozen the progress of e-Panchayat in Goa.
- The SMC in Goa had met only thrice instead of at least 12 meetings in three years (2011-14). Further, no State Nodal Officer was appointed for adoption of MAS and PRIASoft, though detailed directions to appoint such officer was given by MoPR in September 2011.

The Directorate of Panchayat accepted (August 2014) the above audit observations. Apart from non-implementation of the e-Panchayat, audit observed that the Directorate of Panchayat did not set up any mechanism to periodically upload the information[6] on its portal to bring about transparency in the panchayat activities and encourage use of e-governance services by the citizens at the grass root level.

2.2.7.3 Common Services Centre scheme

Common Services Centres (CSCs) were envisaged by the GoI to be the frontend delivery point for Government, private and social sector services to rural citizens of India through a combination of IT-based as well as non-IT based services for the benefit of the rural population.

The State Government in 2007 conceptualised establishment of 160 rural CSCs and 48 urban CSCs. The State Government concluded (March 2007) an agreement with 3i Infotech for establishment of rural/urban CSCs in the State and as per the agreed terms and conditions, 3i Infotech was required to pay an amount of ₹ 15 lakh over a period of five years to the State Government out of the revenue earned by it. The Central Government approved (September 2009) the scheme with the condition that no revenue support would be provided by it on account of revenue sharing arrangement made by the State Government with 3i Infotech. Between March 2007 and August 2009, 3i Infotech established 98 out of 208 CSCs across the State with the objective of starting e-services for collecting VAT and CST ini tially. However, after 2009 the progress of CSC implementation hit a roadblock and finally in 2012 the CSC

[6] Day-to-day activities undertaken by the panchayats, panchayat accounts, various Central/State schemes operated at each panchayat, status of applications made by the citizens for various services *etc.*

scheme came to a complete halt in the State and the 3i Infotech chose to retract in January 2013.

We examined the causes for the failure of the CSCs in the State and came across following findings:

(a) Adequate planning and preparation of the roadmap for setting up the CSCs in the State was not carried out by DoIT. Issues like most feasible locations for CSCs in terms of cost, accessibility to citizens, service effectiveness *etc.* were not worked out, the level of preparedness of the line departments to computerise the services that were planned to be started from the CSCs were not determined by DoIT, rates to be charged from the citizens by 3i Infotech for the services rendered by it also remained undecided. The State agencies should have ironed out these bottlenecks in the implementation of the CSC scheme by proper planning prior to making an agreement with 3i Infotech for the smooth roll out. The DoIT agreed (September 2014) that it had not done any preparatory study.

(b) The Central Ministry had appreciated the need for financial support to CSCs in the form of a "Guaranteed Provision of Revenue from Governmental Services" on sharing basis between Central Government and State Government in equal ratio in order to sustain the CSCs in the long run and to cover the revenue gaps and associated risks, if any, that could arise in rural markets. The State Government could meet their share of the revenue support by either making a provision in their budget or by using the Additional Central Assistance for NeGP provided by the Planning Commission. However, despite full financial backing from the Central Government, the State Government opted for revenue sharing arrangement with 3i Infotech which was not a viable business model and eventually turned out to be non-sustainable as discussed in (a) above.

(c) The State Government went ahead with the implementation of CSCs in 2007 without the GBBN having been established. Further, even after the GBBN was established in 2009 for connecting the Government offices with the VPs and the CSCs, no proper network connectivity could be established up to the VP level until 2012. The non-availability of network connectivity had in turn led to inaccessibility to the e-services such as payment of VAT, CST, water bills, ele ctricity bills, issue of birth/death/income/residence certificates *etc.* planned to be started from the CSCs.

(d) The State was unable to start most of the 211 e-services planned to be delivered through the departmental portals and CSCs during the period between 2009 and 2012. Similarly, due to non-establishment of payment gateway (as already stated under paragraph 2.2.7.2 (c), the utility services that involved monetary transactions could not be started from the CSCs adding up to the failure of CSC scheme.

We further observed that no fresh bidding process was initiated to revive the CSC scheme in the State. The DoIT stated (September 2014) that lack of backend computerisation of the department and lack of initiative from the line

department in delivering e-services through CSCs were equally responsible for the failure of the scheme.

The State Government accepted (January 2015) the audit findings and stated that the DoIT had initiated setting up of service outlets in a few VPs and was in the process of studying viable models for implementation in Goa.

In the backdrop of the failure of CSC scheme and non-implementation of the e-Panchayat MMP in the State, the only other channel of reaching out to the citizens at the grass root level were the 189 VPs. A sample of 10 VP locations were physically surveyed by audit to find out the quality of various services delivered through online e-services or use of computerised software *viz.,* Infogram at the panchayat offices. The findings are stated below :

- Eight out of 10 VPs reported that the work procedure had become obscure and the service delivery had slowed down with the introduction of computerisation in the delivery of services.

- Eight out of 10 VPs were totally unaware of the e-services and the online applications made by the citizens.

- The Block Development Office and the Directorate of Panchayat do not actively engage the VPs or encourage their participation for introduction of e-Governance in the panchayat activities.

- Four out of 10 VPs reported that they did not get the required support from the handholding staff after the implementation of the Infogram software.

- In all the 10 VPs, administrative, establishment and accounting activities were performed and maintained manually though the computerised application was available.

Thus, in view of the combined effect of the failure of the CSCs and near absence of computerised services offered through the VPs, it was evident that the rural mass in the State were unable to reap the benefits of the e-Governance programme, since the rural citizens continued to depend on the manual mode of Government service delivery.

2.2.8 Conclusion and recommendations

The State Wide Area Network established in the State was not founded on proper contractual terms and service level agreements due to which, the quality of last mile network connectivity and routes between the block headquarters and village headquarters were poor and unstable.

Service level agreement(s) for maintenance and monitoring of the last mile connectivity should be entered into for ensuring high level of network uptime with a qualified vendor after following codal provisions.

Majority of the services offered through the State Service Delivery Gateway were not end-to-end services as the backend processes in most of the

departments were yet to be streamlined to provide requisite input to the online processes.

The departmental in-house computerisation and the design of e-services should be such that the Government services can be availed of by the citizens at minimum cost and time.

Non-existence of Common Services Centres for long deprived the rural citizens of the State from availing of the benefits of various e-services.

For the benefit of rural citizens and those not having ready access to online computerised facility, Common Services Centres should be revived after ensuring their financial viability and their ability to sustain in the long run.