



# TRAINING MODULE FOR SELF HELP GROUP ON QUALITY IMPROVEMENT OF TAKE HOME RATION UNDER SUPPLEMENTARY NUTRITION PROGRAMME OF ICDS



Department of Women & Child Development and Mission Shakti  
Government of Odisha



Supported by :



Azim Premji  
Philanthropic  
Initiatives





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## Integrated Child Development Services (ICDS) Scheme

Launched on 2<sup>nd</sup> October 1975, ICDS is designed to promote holistic development of children under six years, through the strengthened capacity of caregivers and communities and improved access to basic services, at the community level. Utmost priority is accorded to address the critical prenatal - under three years age group, the period of most rapid growth and development and also of greatest vulnerability. ICDS provides the convergent interface / platform between communities and other systems such as primary healthcare, education, water and sanitation among others. ICDS is a unique early childhood development programme aimed at addressing health, nutrition and the development needs of young children, pregnant and nursing mothers.

### Objective of ICDS

- i. To improve the nutritional and health status of children below the age of six years and pregnant women & nursing mothers;
- ii. To lay the foundation for the proper psychological, physical and social development of the child;
- iii. To reduce the incidences of mortality, morbidity, malnutrition and school dropouts;
- iv. To achieve effective coordination of policy and implementation among various Departments to promote child development;
- v. 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.





## ICDS Services & Beneficiaries

Sl.No.	Services	Beneficiaries	Service Provider
1.	Supplementary Nutrition	Children (6 months to 6 years, Pregnant Women, Lactating Mothers)	AWW/AWH
2.	Immunisation	Children below 6 years, Pregnant Women	AWW/ANM/ASHA
3.	Health Checkup	Children below 6 years, Pregnant Women, Lactating Mothers	AWW/ANM/MO
4.	Counseling/ Referral services	Children below 6 years, Pregnant Women, Lactating Mother	AWW/ANM/MO
5.	Nutrition & Health Education	Adolescent Girls, Women (15 years to 45 years)	AWW/ ANM/MO
6.	Early Childhood Care & Development (Pre School Education)	Children (3 years to 6 years)	AWW

### Supplementary Nutrition Programme under ICDS

Supplementary Nutrition Programme is aimed at improving health and nutritional status of children, pregnant women and lactating mothers, who are given nutritional support for 300 days a year. Each beneficiary is given nutritious food as part of Morning snacks, Hot Cooked Meals and Take Home Ration under the programme.

#### Components of SNP

- Morning Snacks - Children (3 years to 6 years)
- Hot Cooked Meals - Children (3 years to 6 years)
- Take Home Ration (THR) - Children (6 months to 3 years), Pregnant Women, Nursing Mothers, Severely Underweight Children (6 months to 6 years), Out of School Adolescent Girls (11 years to 14 years)

#### Take Home Ration

THR is given to pregnant women, lactating mothers and children from 6 months to 3 years as they do not attend the Anganwadi Centre (AWC) on a daily basis. Severely Underweight children (3 years to 6 years) are also given THR over and above the Hot Cooked Meals. Different category of beneficiaries covered under Take Home Ration (THR) are:

- Children (6 months to 3 Years)
- Pregnant Women and Nursing Mothers
- Severely Underweight Children (6 months to 6 years)
- Out of School Adolescent Girls (11 years to 14 years)



## Entitlement of THR (Chhatua/Dry Ration)

Sl. No.	Type of beneficiary	Type of THR	Entitlement per month	Net quantity after allowing 10% processing loss	Calorie per day (K.cal)	Protein per day (gms)
1	Children (6 months to 3 years)	Chhatua	2.45 Kg	2.20 kg	386	12.8
		Dry Ration for Suji/ Maize/Ragi Halwa	1.5 kg	1.350 kg	233.85	5.25
2	Pregnant Women & Lactating Mothers	Chhatua	4.9 kg	4.410 kg	772.98	25.72
		Groundnuts, Raasi, Jaggery Chikki or Ladoo	25 pieces (each pieces of 24.4 gms)	NA	128.91	4.69
3	Severely Underweight Children (6 months to 3 years)	Chhatua	4.9 kg	4.410 kg	772.98	25.72
		Besan & Atta / Ragi Ladoo	83 pieces (each piece of 19.67 gms)	NA	311	4.7
4	Severely Underweight Children (3 years to 6 years)	Chhatua	1.8 kg	1.620 kg	283	9.45
		Besan & Atta/ Ragi Ladoo	42 pieces (each piece of 19.67 gms)	NA	157.3	2.4
5	Out of School Adolescent Girls (11 years to 14 years)	Chhatua	4 Kg	3.6 kg	631	21
		Groundnuts, Raasi Chikki	25 pieces (each piece of 24.4 gms)	NA	128.91	4.69



## Chapter 2

# Requirements for setting up a THR Unit

### 1. Machineries

The SHGs engaged for production of THR should possess the following machines and equipment for production of THR:



S.No.	Machines and Equipment	Remarks
1	Roaster unit	Optional
2	Grinding Machine & Accessories	Mandatory
3	Sugar grinding machine	Optional
4	Motor	Mandatory
5	Sieve (2 sets)	Mandatory
6	Digital Weighing Machine	Mandatory
7	Packaging packets ( Non toxic)	Mandatory
8	Manual Plastic bag ceiling machine	Mandatory
9	CCTV	Mandatory
10	Big Aluminium Trays for mixing of Chhatua	Mandatory
11	Plastic durrey for keeping fried food materials	Mandatory
12	Moulds for making of Chikki and Ladoos	Mandatory
13	Gloves, Cap, Apron, Mask, Socks	Mandatory
14	Ladles, Clean utensils	Mandatory

- The roasting or frying unit should have chimney and it should be placed away from the place where raw materials and finished products are stored.
- Equipment and containers used for food handling, storage, processing and packaging, should be corrosion free as they do not impart any toxicity to the food materials.
- All equipment should be cleaned before use as it may lead to contamination of food.
- Grinding and roasting machines that include motors, pulley, belt etc. may be maintained periodically so as to ensure its proper functioning. Monthly/Quarterly preventive maintenance of machines should be ensured during off days.



## 2. Display of sign board at THR Unit

SHG is required to display a sign board in Odia with the name of the SHG, name of the ICDS project and logo of the Government and ICDS.

	
<b>Name of the SHG:</b>	
<b>Project:</b>	
<b>District:</b>	

## 3. Display of stock position

SHG is required to display the monthly stock position of the raw materials and finished products available on a board in the entrance of the THR unit. The stock position is to be updated on a monthly basis.

STOCK POSITION OF ITEMS FOR THR				
Name of the SHG:			Month/Year:	
Sl.No.	Name of the Item	Opening Stock	Stock Received/Purchased	Stock Available

## 4. Display of profile of SHG:

SHG is required to display profile of the THR unit along with details of the members in any prominent location in the unit.

1.	Name of the SHG	:
2.	Year of formation of the SHG	:
3.	Number of members	:
4.	Name of the President	:
5.	Name of the Secretary	:
6.	Year of induction into THR Production	:
7.	Number of Projects covered	:
8.	Number of Sectors covered	:
9.	Number of AWCs covered	:
10.	Other activities of the SHG	:

## 5. Essentials for maintaining sanitation and hygiene

THR unit should take all possible steps for production of quality THR. Standards of hygiene and sanitation should be maintained at all times at the THR unit. The THR unit should ensure the following items for the members at the THR unit for production of THR:

1. Aprons
2. Masks
3. Caps
4. Socks
5. Gloves



The unit should be free from rodents & insects and inaccessible to stray animals. The premises of the unit, utensils and equipment should be cleaned before and after production of THR.

Chhatua should be kept in larger aluminium trays after grinding and not dumped on the floor. Members should wear gloves and use spatula or ladles while packing the food products (Chhatua, Dry ration, Chikki and Ladoo) and should not use bare hands for preparation and packaging of THR.

## THR Protocol - Storage of THR

### 1. Storage place

- There should be adequate storage facility in the THR unit for storage of raw materials and finished products as detailed below :
  1. Raw materials (Wheat) received from FCI;
  2. Raw materials (Bengal Gram, Groundnut, Sugar, Suji, Oil, Raasi, Ragi flour, Maize flour, Jaggery, Besan and Atta) purchased from the market;
  3. Processed food (fried or powdered Wheat, Bengal Gram, Groundnut and Sugar, Chikki, Ladoo, Dry ration for Suji, Ragi and Maize halwa); and
  4. Packaged food before delivery to the AWCs.
- Separate space should be demarcated for frying of raw materials and grinding of fried products respectively.
- The finished products should be stored separately in extremely hygienic conditions in closed rooms without having any inlets.

### 2. Store house/godown

Following points are to be considered while deciding a place for store house/godown to keep the raw materials, processed foods and packaged foods:

- Concrete building having strong wooden doors and windows should be preferred for store house/godown.
- The store house should be located in a place that is free from contamination due to industrial pollution, flooding, drainage etc.
- It should be located away from residence and must not be used as a residence by the members.
- It should be spacious enough to accommodate raw materials at least for three months consumption.
- It should have proper ventilation to prevent build-up of heat, steam, condensation or dust and to remove contaminated air and be well lit.



- There should be metal meshing in all the windows and sky-light to avoid intrusion of rodent, birds, insects, flies etc.
- There should be a separate room for storage of processed and packaged food stuff.

### 3. Stacking of food materials

Food materials (raw or processed or packed) should be stored under a waterproof roof taking care of the following aspects:

- Every godown should have wooden pallets/shifting shelves to suit the packages that will be stacked on them and to facilitate regular cleaning.



Sample of wooden pallets/shifting shelves



Sample of stack maintaining minimum gap

- Stack should be built clear from all walls, stockade, roof etc. to allow access to the stocks by the users and air circulation to check condensation and avoid damage.
- The height of the pallets/shifting shelves should be at least six inches above the floor surface.
- Each stack should contain only one type of product.
- Raw or processed or packed food materials should not be stacked directly on the floor as moisture from the ground may rise into the stack.
- Food stuff should be stacked in straight columns up to a considerable height and maintaining minimum space of two feet between the stacks and walls or roof.

### 4. Safety measures

- The store house must be protected against theft with strong lock on entry door and all other openings.
- Fire-fighting equipment such as fire extinguisher and sand bags should be made available inside the godown or within the reach to address unforeseen emergency.
- Chemicals and drugs such as Kerosene, Pesticides, Fertilizers, Sanitizers and Cleaning Detergents



etc. should not be kept in the godown where the raw or processed or packed food materials are stored.

- Food product suspected to be damaged should not be kept in the same godown and immediately dumped away.
- The store house should have provision for adequate gunny bags and containers to keep processed food materials as well as by-products, wastes etc.

## 5. Stock record and stock control

- Record of all receipt and dispatch should be maintained in the *Stock Register (Refer Annexure IV and Annexure V)* on a regular (day-to-day) basis by the stock-in-charge and made available at the store house for verification by the authorised functionaries.



Sample of Digital Weighing Machine

- Provision of weighing machine (preferably digital) should be there at the store house for calibration, especially to weigh appropriate quantity of raw materials for processing.
- The Stock Register should be furnished before the appropriate authority for verification/audit on a monthly basis.

## 6. Quality control of stock

- **FIFO, 'First In First Out'** system should be adopted for utilizing the raw materials for processing as well as delivering the packaged foodstuff in order to avoid the food from being stored for too long and becoming contaminated or spoiled.

## 7. Important points to remember (do's and don'ts)

- Only members of the SHG and workers engaged for production of THR should enter into the store house.
- Single storey building or the down floor of the building should be used as store house as it is easier to handle storage and transportation related operations from there.
- The storage place should be cleaned at regular intervals (weekly) to make it free from insects and rodents.
- Any food spills should be immediately cleaned to restrain the attraction of pests and to reduce the risk of contamination.
- Thread and stitching materials should be kept handy in the godown to seal leaked or damaged packets.
- Old buildings or damaged buildings should not be used for storing of raw materials or finished products. Raw materials or processed food should neither be kept in the open nor on the floor.

## THR Protocol - Preparation of THR

### 1. Ingredients required for production of THR:

SI No	Type of THR	Items required			
1	Chhatua	Wheat	Bengal Gram	Groundnut	Sugar
2	Dry ration for Suji Halwa	Suji	Besan	Sugar	Oil
3	Dry ration for Maize Halwa	Maize Flour	Besan	Sugar	Oil
4	Dry ration for Ragi Halwa	Ragi Flour	Besan	Sugar	Oil
5	Besan & Atta Ladoo	Besan	Wheat Flour or Atta	Sugar	Oil
6	Ragi & Besan Ladoo	Ragi Flour	Besan	Sugar & Groundnut	Oil
7	Groundnut & Raasi Chikki	Groundnut	Raasi	Jaggery	

### 2. Raw materials

- THR is to be supplied at the AWCs once every month. Raw materials for THR other than wheat should be procured once a month by the SHGs from reliable and known dealers or merchants from the local market. The process of preparation of THR should start after receipt of monthly indent from the CDPO.
- Wheat supplied by the district authority should be used for preparation of Chhatua and in no case should be altered.
- The Stock-in-Charge and persons handling food processing related activities should strictly ensure that appropriate quantity of raw materials are used for processing in order to maintain quality of THR.
- Items having limited shelf life such as Groundnut, Bengal gram, Besan, Suji, Ragi Flour, Atta, Maize Flour and Jaggery should be purchased for one month only.



### 3. Processes involved in the preparation of THR:

- Cleaning
- Roasting
- Grinding, sieving and mixing

### 4. Processing unit/place

- Processing Unit need to be spacious enough to accommodate cleaning, roasting, grinding, sieving, mixing and packaging activities.
- All essential equipment required for cleaning, roasting, grinding, sieving, mixing and weighing of raw materials should be installed at the place demarcated for processing.
- The place should be well ventilated, well lit and should be well protected from pests and rodents.
- The roasting or frying unit should have chimney for outlet for smoke and dust in the roasting, grinding and mixing place.
- The roasting unit should be located away from the place where raw materials and finished products are stored.

### 5. Processing of food items

#### Cleaning

- Items such as Wheat, Bengal Gram, Ground Nuts, Raasi should be cleaned properly to remove unwanted materials like grass, sticks, husks, pebbles etc. before roasting them.
- Raw materials after cleaning should be kept in separate containers.



#### Roasting

- Raw materials like Wheat, Bengal Gram, Groundnuts, Suji, Besan, Atta, Maize flour, Ragi flour should be adequately roasted as under-roasted food can cause problems in digestion. Given below the sample guideline for roasting of raw materials in a normal circumstance:



Raw materials	Flame	Time	Change in colour after roasting
Wheat	Slow	5 to 8 minutes	Yes
Bengal Gram	Slow	8 to 10 minutes	Yes
Groundnuts	Slow	8 to 10 minutes	Yes
Suji	Slow	5 to 8 minutes	Yes
Maize Flour	Slow	5 to 8 minutes	Yes
Ragi Flour	Slow	5 to 8 minutes	Yes
Atta	Slow	5 to 8 minutes	Yes
Besan	Slow	5 to 8 minutes	Yes

- It is important to remember that all the raw materials should be kept separately after roasting in respective container as grinding process and time also varies for each of the raw materials.

### Grinding, Sieving and Mixing

- Grind all the roasted food materials and sugar separately to a very fine texture and keep them separately in different containers.
- Sieve each grinded food products separately and keep the refined dry powder (polished product) in respective container for mixing to prepare Chhatua, once all the ingredients are ready (powdered).
- Items for dry ration, chikki and ladoo should be kept separately after frying.
- Chhatua and other items of THR should be prepared separately following due procedure.



### 6. Safety measures

- Adequate care should be taken to keep the processed food safe by protecting them from exposure to dust, droplet, contamination, insects, rodents, vermin and any other harmful toxic substance.



- Processed food should be stored in containers that are free from corrosion and stacked separately. If plastic containers are used for storing, then it must be made of food grade certified quality.
- Facilities like chimney, exhaust fan etc. needs to be made available for outlet of smoke and dust in the roasting, grinding and mixing place.
- It is very important that staff children or any person known to be suffering from diseases likely to be transmitted through food (scabies, influenza, cough and cold etc) should not be allowed into food handling areas.
- Processed food should be kept away from raw food materials.

### 7. Sanitation and hygiene

It is essential to maintain personal hygiene of the people involved in THR processing operations as well as the environmental sanitation of the processing unit. Given below are some of the hygiene standards that need to be strictly adhered to:

- Any staff member who is sick or appears to be unwell should not work on that particular day.
- Work surfaces and equipment used for food processing should be cleaned and kept in a hygienic condition before starting related activities.

- After activities for the day is completed, all the equipment, machines and utensils used in processing should be properly cleaned and kept.

- People involved in food processing should wear sanitary protective clothing such as apron, cap (head cover to stop stray hairs from the head falling into the food), socks and hand gloves during the operation. A mask covering the nose



and mouth is very much essential as during grinding and mixing dust may enter the nostrils causing sneezing.

- People involved in processing should remove objects like watch, hairpin, coin or any other objects that may fall into or contaminate the food products.
- Tobacco, Pan, Cold Drinks, Tea and other food products (dry or in liquid form including water) should not be allowed in the food handling areas.
- Facilities for toilets and hand washing (with soap) must be available for the people involved in food handling operation.

## 8. Quality control of stock

It is very much important that the raw materials as well as the processed food are free from any toxic effect and the recommended nutritional values are retained. Hence, minimum quality control measures should be ensured while processing the food stuff such as:

- Ensure that the raw materials are properly cleaned and free from presence of extraneous materials.

## 9. Important points to remember (do's and don'ts)

- People involved in food processing should wash their hands thoroughly with soap before handling food materials.
- Before starting processing, check cleanliness of all the related equipment, machines and utensils that may be required on the day.
- The ingredients should be cleaned and roasted separately.
- Processed or half processed food materials should not be kept uncovered and should be stored separately in air tight and safe containers.
- The processed food should not be kept directly on the floor.
- Equipment for processing of THR should not be used for processing of items such as spices, chilly or any other food materials.
- Footwear should not be allowed inside the food preparation area.

# Chapter 5

## THR Protocol - Packaging of THR

### 1. Packaging

Packaging of THR is one of the most crucial aspects in the process of THR production as proper packaging ensures retention of the nutritional value, safe handling of food, prevents contamination and helps in easy transport and delivery.

### 2. Packaging unit/place

- Packaging place should be located close to the processing unit.
- It should have good ventilation for air circulation, should be well lit and should be pest and rodent proof.
- Essential packaging equipment and materials such as sealing and weighing machine, polythene packets/ aluminum foil packets and scoops should be kept available in the packaging place.



### 3. Equipment and materials

- SHG may use food grade and certified packaging materials (transparent polythene or aluminum packets) for packaging of THR subject to other Government rules/regulations from time to time.
- Colour coding will be done for each category, as follows :
  - a. Yellow colour for pregnant women, lactating mothers and adolescent girls.
  - b. Sky blue colour for 6 months to 3 years children.
  - c. Red colour for 6 months to 6 years severely malnourished children.



- The packet can have a colour coded paper outside the packet, in case the facility is not available with the SHG for printing.
- Quantity of ingredients used for preparation of THR and net quantity of THR should be clearly mentioned separately over the respective packets.
- Each colour coded packet will contain a label as given below:

### **LABEL FOR PACKAGING OF THR**

**TAKE HOME RATION UNDER ICDS SUPPLEMENTARY NUTRITION  
FOOD NOT FOR SALE  
Department of W& CD and Mission Shakti, Government of Odisha,**

Name of the Product	
Beneficiary Type	
Ingredients used	
Date of Manufacture	
Best use before	
Batch no/Serial no	
Weight of the product	
Name of the SHG	
Address of the SHG	
Instructions for use / process of consumption	

**Logo of ICDS and GoO may be printed on the Label**

**Message: Exclusive Breastfeeding for children up to 6 months of age of child**

#### **4. Packaging of processed food**

- Processed food should be packed once it is cooled to normal temperature.
- While packaging THR care should be taken to ensure appropriate quantity of finished products as prescribed in the guideline.
- Proper sealing of the packets need to be done using a sealing machine only and each packet is to be verified before storing to prevent any leakage or damage.
- Packed food should be stacked separately as per their colour for easy handling and tracking.

#### **5. Safety measures**

- Processed food should be packed on the same day to prevent any possible infestation or adulteration.
- Place for packaging should be made free from spilled powdered food materials which may attract or harbour pests, rodents or microorganisms.



- Packed food should be stacked separately away from the raw materials.
- In no case should old stock which could not be delivered due to some or other reasons to an AWC be issued in the next or a successive phase.
- Do not take a chance on questionable foods. **"When there is doubt, throw it out"** should be the rule to be followed when it comes to food safety.

## 6. Sanitation and hygiene

- The SHG members engaged for packing of THR should maintain high standards of personal cleanliness while packaging.
- The members should clean their hand and feet properly with soap before packing of THR.
- The place and equipments used for packaging should be kept clean and hygienic before starting related activities.
- People involved in packaging should wear clean protective clothing which is exclusively meant for use inside the packaging unit only.
- People involved in packaging should wear Apron, Hand Gloves and Mask (covering nose and mouth) during the operation.
- Food handler should not be allowed chewing / eating / drinking Tobacco, Pan, Cold Drinks, Tea and other food products in the food packaging areas.
- Facilities for toilets and hand washing (with soap) must be made available for the people involved in food handling operation.





## THR Protocol - Transportation of THR

### 1. Transportation

Transportation of THR is the final but another important activity to be systematically done by the THR supplying unit. It is the responsibility of the THR supplying SHGs to ensure that exact number of THR packets are delivered in time to the assigned AWCs.



### 2. Safety measures

- Adequate care is to be taken to transport the THR packets safely to the assigned AWCs in time as per a pre-approved route plan.
- While transporting few members of the supplying unit should accompany the THR.
- THR packets should be properly handled while loading and unloading for supply.

### 3. Stock record and stock control

- Packaged food materials should be issued to respective AWCs as per the plan and in scheduled time.
- The record of stock issued to each assigned AWC should be maintained on a regular basis in the Issue Register.
- Record of acknowledgement of receipt by Anganwadi Workers (AWWs) against all THR packets issued should be maintained and furnished for verification as and when required.

### 4. Important points to remember (do's and don'ts)

- Carry the Issue Register, Challans along with the THR packet to the AWCs.
- Collect the signature of respective AWW on the challan and register acknowledging the number of packets received.
- Plan the route chart while taking the THR packets for delivery.
- Inform concerned AWWs in advance about the scheduled THR delivery date and time.
- THR packets are to be delivered to the AWW only in the presence of members of the Jaanch Committee.

## Maintenance of Records and Registers

### 1. Food License

- SHGs/SHG Federation engaged in production of THR come under the preview of the FSSAI Act.
- SHGs/SHG Federation should get registered or obtain license, as applicable, under the FSSAI Act or applicable Rules/Regulations.
- The SHGs engaged for production of THR are to display the certificate in the premises of the THR unit.

### 2. Annual Agreement

- A contract should be signed between the CDPO and the SHG(s) laying down the terms and conditions of preparation and supply.
- SHG's performance should be reviewed every year by the Collector after which a decision can be taken to either renew or rescind the contract.
- Action shall be taken against the SHGs who have deviated from the guidelines in preparation and supply of THR. In case the SHG has deviated the nutritional standards of THR or has sold the Chhatua / Ladoo in the market by misutilizing government money, strictest possible action should be taken against the SHG.

**The following penalties may be imposed in case of violation or lapses observed with the SHGs engaged for production and supply of THR**

Sl.No.	Type of violation/lapses	Suggestive Penalties
1	Gap in infrastructure as specified in the Contract	Show cause notice and Termination of contract
2	Any deviation in agreed place of production or storage	Show cause notice and Termination of contract
3	Variation in Physical Stock and Book of Accounts	Suspension and Termination of contract
4	Gap in maintenance of Book of Accounts	Show cause notice
5	Less quantity of THR in packets	Cost Recovery, Forfeiture of Security Deposit and Termination of contract
6	Sub-standard quality of Chhatua as per nutritional norms	Show cause notice, Forfeiture of Security Deposit and Termination of contract

Sl.No.	Type of violation/lapses	Suggestive Penalties
7	Samples found adulterated	Termination and Black listing for 5 years along with forfeiture of Security Deposit, Lodging of FIR
8	Samples sold in the market	Show cause notice and Termination of contract, cost recovery
9	Financial irregularity	Show cause notice, Forfeiture of Security Deposit and Termination

### 3. Indent List

- Monthly indent or procurement plan for the next month shall be prepared by the CDPO for each ICDS project and same shall be submitted on or before 20<sup>th</sup> of every month to the SHG(s) selected for the block.
- The indent or procurement plan of the ICDS project shall be based on the indent of AWWs.
- SHGs engaged for production and distribution of THR shall prepare THR as per the indent received and ensure delivery at each AWC in the ICDS Project between 1<sup>st</sup> to 5<sup>th</sup> of every month.

### 4. Procurement plan and maintenance of stock registers

- SHGs are required to prepare a procurement plan as per the indent received from the CDPO of the ICDS project.
- The indent or procurement plan of the ICDS project shall be based on the indent of AWCs, which shall be prepared as per the format given below :

#### PROCUREMENT PLAN FOR THR

Name of the ICDS Project \_\_\_\_\_ Month \_\_\_\_\_

Sl. No.	Name of the Anganwadi Centre	Quantity of THR (Chhatua/ Ladoo) /Dry ration for Halwa Required					Rate per kg	Value
		PM and LM	Children (6 Months to 3 years)	Severely Malnourished Children (3 years to 6 years)	Adolescent Girls	Total quantity		
1								
2								
3								
	Total							

- SHGs engaged for production and distribution of THR shall prepare THR as per the indent received and ensure delivery at each AWC in the ICDS Project between 1<sup>st</sup> to 5<sup>th</sup> of every month.
- SHGs are required to maintain stock registers for raw materials and finished products. Receipts and issues of raw materials, finished goods are to be recorded in the Stock registers. Separate registers shall be maintained for Raw materials and Finished goods. The stock register shall be maintained as per the prescribed format (*Refer Annexure IV and Annexure V*)

### Monitoring by district and block level squads

Monitoring and supervision guidelines given in sections 4, 5, 6 and 7 of the guidelines for Hot Cooked Meals should be followed. In addition, for THR, the following procedure should be followed:

- i. DSWOs must visit 5-6 SHGs in the district every month. DSWO should visit all the THR producing SHGs once in three months.
- ii. CDPOs should make at least 3-4 visits per month to the SHGs points at the time of preparation of Chhatua /Dry Ration/ Ladoo whereas Supervisors should undertake more visits.
- iii. The Supervisors should mandatorily visit the SHGs at the time of mixing of ingredients every month.
- iv. Members of the Jaanch Committee and Mothers Committee should also visit at least two households per fortnight to ensure that the THR is being consumed by the intended beneficiaries and ensure hygiene.
- v. District/sub-division and block level squads and officers in charge of GPs and Blocks should also find out if THR is being prepared, distributed and consumed properly by visiting the THR preparation facilities and households of beneficiaries.
- vi. In case, it is found that the THR has not been prepared as per specification or is contaminated, the whole lot should be seized and rejected. The concerned SHG should be blacklisted and another SHG should be immediately engaged for the THR preparation so that there is no disruption in the supply.
- vii. For training of SHGs, help of Mission Shakti and other agencies should be taken. In any case training on preparation should be given as per the instructions given in the guideline.
- viii. The members of the district team, DSWOs, CDPOs, Supervisors shall monitor the general upkeep of the THR units using the Supervision checklist for monitoring of THR format (*Refer Annexure X*). They have to make regular visits to the units to assess the following:
  - a) Infrastructure of the SHGs (Facilities for roasting, grinding and packaging of finished products)
  - b) Proper storage of raw materials and finished products

- c) Cleanliness of the unit and surroundings (the unit should be free from rodents, pests, insects, ants etc.).
- d) Quality of ingredients used for preparation of Chhatua, Dry ration, laddoo
- e) Hygiene practices adopted by the members i.e. use of apron, gloves, mask and socks by the members
- f) Supply schedule of THR
- g) Energy consumption of the unit (to verify running)
- h) Updated records, registers and books of accounts

### **Testing of samples of THR**

It is very much important that the raw materials as well as the processed food are free from any toxic effect and the recommended nutritional values are retained. Hence minimum quality control measures should be ensured while processing the food stuff such as:

- Ensure that the raw materials are properly cleaned and free from presence of extraneous materials.
- Samples of finished products should be sent to the “*State Public Health laboratory based at Bhubaneswar*” every month for quality testing

## Chapter 9

# Financial Management

### Expenditure monitoring and payment to SHGs

- SHGs are to submit the monthly stock register and distribution register to the Supervisor for verification after completion of distribution of THR every month.
- SHGs are to submit bills of THR distribution to the CDPO by the 5<sup>th</sup> of the succeeding month.
- CDPOs to submit bills of SHG to the DSWO by the 15<sup>th</sup> of the succeeding month.
- DSWO's office shall make e-payment to the SHG by 20<sup>th</sup> of the succeeding month after verifying the SOE/ Bills given by the CPDO.
- SHG engaged for THR production shall open a separate bank account for the THR unit.
- All payments made by the SHG should be through e-transfer or cheque.
- Payments shall be made through Account Payee cheques or Bank Transfers except for petty cash expenses below Rs.10,000/-.Cash handling should be minimized to the extent possible.
- All SHG members should have bank accounts and payments should be made directly into their accounts
- All SHG members should have Aadhar numbers linked to their Bank Account.
- SHG shall get the Books of Accounts audited annually by a Chartered Accountant.

### Accounting procedures to be followed by SHGs

- Cash basis of accounting should be followed for recording of financial transactions using the double entry system.
- The Financial Year should be from 1<sup>st</sup> April to 31<sup>st</sup> March
- Cash Book should be page marked and certified by President of the SHG. It should be updated and authenticated by the President & Secretary of the SHG on monthly basis
- The ledgers should be balanced on monthly basis.
- The payment voucher should be filled in with all required information and the supporting bills and documents should be attached in ORIGINAL and should be serially numbered against respective entries in Cash book.



- The bills & vouchers should be verified and approved by President & Secretary of the SHG.
- Cheque issue register to be maintained wherein entries should be made on daily basis in respect of the cheque issued and should be authenticated by the President & Secretary of the SHG.
- Bank passbook should be updated on monthly basis.
- Receipts and Payments Account should be updated regularly.

**The Books of Accounts to be maintained are as under:**

- **Cash Book** - All the cash transactions relating to receipts and payments shall be recorded in the Cash book daily. The Cash Book shall be maintained as per the format annexed in **Annexure-I**.
- **General Ledger** - It is the principal or primary books of accounts. All the financial transactions are classified into appropriate heads of accounts and recorded. The journals entries are posted into the respective ledger accounts and account balances are extracted at any given date. The ledger shall be maintained as per the format annexed in **Annexure-II**.
- **Purchase Register** - The purchases of goods and services (cash and credit purchases) are to be recorded in the Purchase register. The Purchase register shall be maintained as per the format annexed in **Annexure-III**.
- **Stock Register of Raw materials and Finished products** - The receipts and issues of raw materials, finished goods are recorded in the Stock registers. Separate registers shall be maintained for Raw materials and Finished goods. The stock register shall be maintained as per the format annexed in **Annexure-IV&V**.
- **Voucher Guard file** - The vouchers along with the supporting bills and documents are to be kept in chronological order in the guard file **Annexure- VI**.
- **Cheque Issue Register** -The cheque issue register wherein entries shall be maintained made on daily basis in respect of the cheques issued and authenticated by the President & Secretary of the SHG. The Cheque issue register shall be maintained as per the format annexed in **Annexure-VII**.
- **Minutes Book** - The Minutes of the meeting shall be recorded in the Minutes book. The Minutes book shall be maintained as per the format annexed **Annexure-VIII**.
- **Cost Sheet (THR processing)** - The costs incurred for the processing of TR shall be calculated as per the format annexed at **Annexure-IX**.
- Other documents to be maintained at the SHG are as under:
  - 1) Rent Agreement, Lease Document
  - 2) Asset register
  - 3) Receivable/Payable register (for items brought on credit)
  - 4) Acquittance register for payment to SHG members
  - 5) Electricity bill
  - 6) Updated Bank Passbook
  - 7) Bank reconciliation should be done on monthly basis.

## FORMATS FOR RECORD MAINTENANCE BY SHGs PRODUCING THR

### 1. Cash book

Annexure-I

Receipt						Payment					
Date	Vr. No	Narration	LF. No	Cash	Bank	Date	Vr. No	Narration	LF. No	Cash	Bank
								Sub total			
								Closing Balance			
		Total						Total			

- The Cash Book should be maintained on a daily basis

### 2. General ledger

Annexure-II

Name of the SHG						
Month & Date	Voucher No	Particulars	Folio No	Debit (Amount Rs.)	Credit (Amount Rs.)	Balance (Amount Rs.)

### 3. Purchase register

Annexure-III

Name of the SHG						
Date of Purchase	Invoice/ Bill No.	Description of Goods	Unit Price	No.of Units	Total Amount (In Rs.)	Remarks (If any)

### 4. Stock Register of Raw Materials

Annexure-IV

Separate folio to be maintained for 1) Wheat, 2) Sugar, 3) Bengal Gram, 4) Peanut, 5) Polythene packet, 6) Suji, 7) Ragi flour, 8) Atta, 9) Oil, 10) Besan, 11) Jaggery, 12) Maize flour

**Description of Item:**

Date	Opening Balance	Receipt/Purchase		Total	Quantity Consumed	Closing Balance
	Qty	Qty	Price	Qty	Qty	Qty

## 5. Stock Register of Finished Products

Separate folio to be maintained for Chhatua/ Dry ration/Ladoo Produced for (i) Children 6 months to 3 years, (ii) Severely Malnourished Children (6 months to 3 years) (iii) Severely Malnourished Children (3 years to 6 years) (iv) Pregnant Women & Lactating Mothers (v) Adolescent Girls

### Description of Item:

	Opening Balance	Quantity manufactured	Total	Quantity Distributed	Closing Balance
Date	Qty	Qty	Qty	Qty	Qty

## 6. Payment voucher

Payment Voucher	
Name of the SHG	
PV No.....	Date.....
	Amount (Rs)
Debit:	
Mode of Payment :Cash/Cheque	
Towards :	
Name of Payee :	
Prepared by	Approved By
	Payee's Signature

## 7. Cheque issue register

Name of the SHG								
Sl. No.	Cheque No.	Date	Amount (Rs.)	Issued in favour of	Voucher No.	Date of voucher	Signature of the President/ Secretary	Remarks

**8. Meeting Minutes Register**

Name of the SHG
<b>Minutes of Meeting</b>
Meeting Date: _____ Meeting No: _____
Venue: _____ Meeting Time: _____
Topic Discussed:
1.
2.
3.
Key Decisions Taken:
1.

Name &amp; Signature of Participants

**9. Cost Sheet to be maintained by SHGs**

Sl. No.	Head of the Cost	_____ (Current Month)	_____ (Last Month)	_____ (Month before Last)
1	Material			
2	Labour			
3	Transportation			
4	Rent			
5	Electricity			
6	Fuel			
7	Others(Specify)			
	Total Amount			

**10. Supervision checklist for monitoring of THR**

Name of the SHG/ SHG federation: \_\_\_\_\_

Name of the ICDS Project: \_\_\_\_\_

Date of visit: \_\_\_\_\_

Names of the visiting officials, Squad members: \_\_\_\_\_

Sl.No.	Basic Information	Observations/status
1	No. of ICDS Projects covered by the SHG	
2	No. of sectors covered by the SHG	
3	No. of AWCs covered by the SHG	
4	Period of current contract for THR	
5	Status of registration or licensing under FSSAI	
6	No. of women involved with the SHG in THR preparation	
7	Details of Bank Account of the SHG	
8	Whether members of the SHG have individual bank accounts	
9	Mode of payment to the members of the SHG for production of THR	
10	Availability of Annual audit report	
<b>Availability of Registers/Registers</b>		
11	Indent for supply of THR for the current month	
12	Cash Book	
13	Purchase register	
14	Stock register of raw materials and finished products	
15	Delivery register	
16	Cost sheet	
17	General ledger	
18	Vouchers/Bank Pass Book	

Sl.No.	Basic Information	Observations/status
<b>Availability of Infrastructure, Machines, Equipment for production of THR</b>		
19	Roasting and grinding machine	
20	Packaging machine/Bag ceiling machine	
21	Weighing scale	
22	Installation of CCTV in all strategic locations in the THR production unit	
23	Electricity charges paid in the last 6 months	
<b>Stock and Storage</b>		
24	Type of Premises(Rent/Lease/Own)	
25	Premises in the name of	
26	Plant and machinery in the name of	
27	Availability of adequate space for storage of raw materials and finished products	
28	Facility for stacking of raw materials and finished products	
29	Availability of safety measures such as fire extinguishers, sand bags in the THR unit	
30	Maintenance of hygiene and sanitation in the THR unit	
31	Availability of sign board on the availability of stock of raw materials, proportion of ingredients used in THR and the number of members engaged in production of THR	
<b>Supply of THR</b>		
32	Supply schedule of the SHG	
33	Mode of transport of the SHG (Own vehicle, hired vehicle)	
34	No of members involved in supply of THR	
35	Availability of distribution challans with the SHG	
36	No of Packets supplied in the current month.	
37	Any other remarks	













***Complementary feeding alongwith mother's milk  
is essential for the child upon completion of 6 months***