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Performance Audit of Mid Day Meal Scheme

(2009-10 to 2013-14)

(Ministry of Human Resource Development)



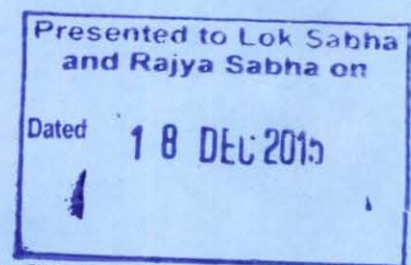
Report of the
Comptroller and Auditor General of India
Union Government (Civil)
Report No. 36 of 2015
(Performance Audit)

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Performance Audit - Report No. 00 of 2019

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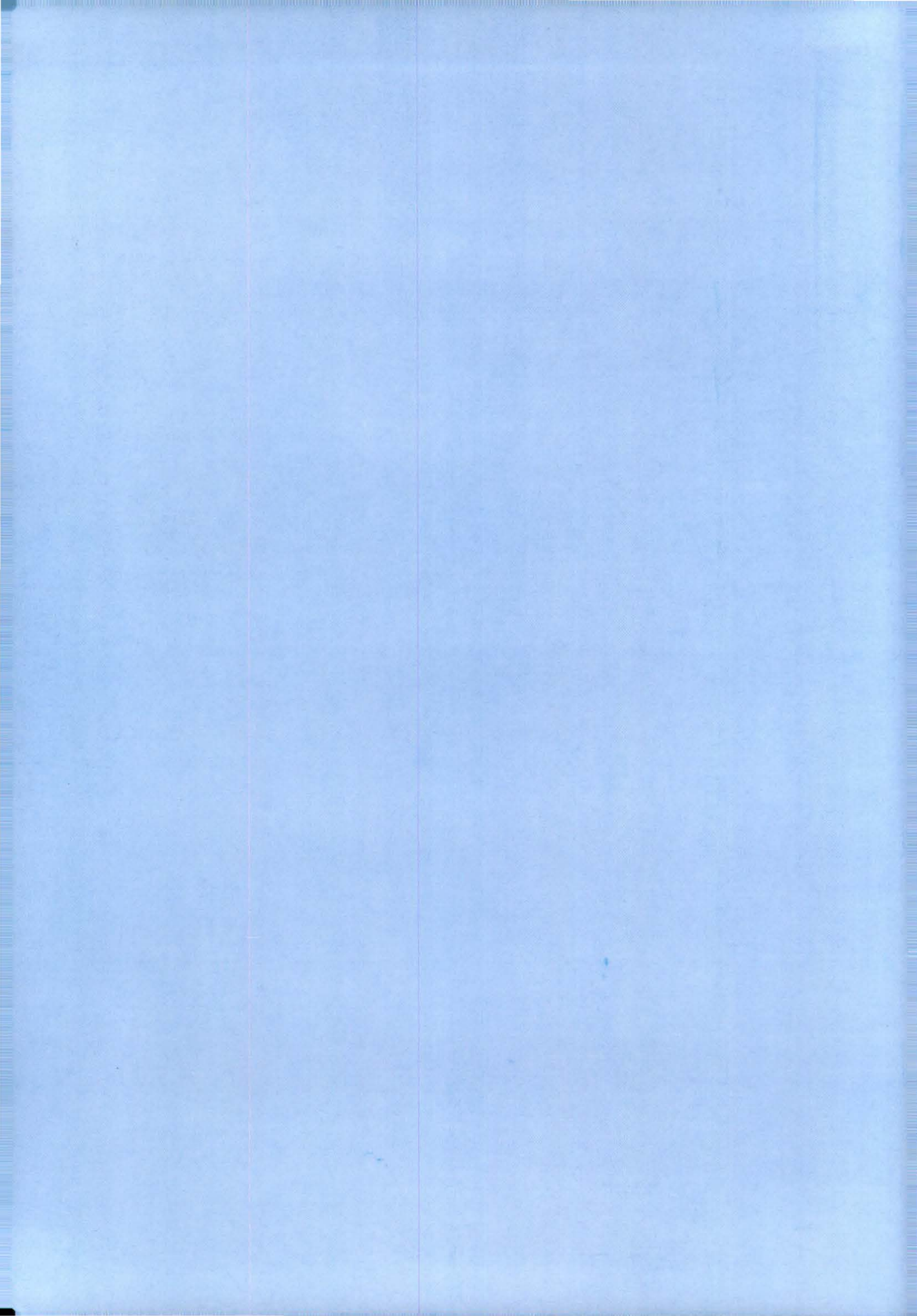


**Report of the
Comptroller and Auditor General of India
for the year ended March 2014**

**Union Government (Civil)
Report No. 36 of 2015
(Performance Audit)**

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Preface

Despite the existence of the Mid Day Meal Scheme over two decades and initiatives of the government in making several improvements in the contents of the scheme over the years, the actual implementation of the scheme suffers from various shortcomings and lapses across the board. The last performance audit of the scheme undertaken during 2007-08 raised many red flags such as over-reporting of enrolment figures, cases of leakages, financial indiscipline, poor quality of meals and inadequate monitoring etc., which still persist.

The Report contains significant results of the performance audit on the implementation of the Mid Day Meal Scheme in 27 states (except Mizoram) and seven UTs, where the scheme was under operation. The instances mentioned in this Report are those which came to notice in the course of test audit for the period from 2009-10 to 2013-14 in the Ministry of Human Resource Development, State/District Nodal Departments and Primary/Upper Primary Schools/Centres.

We hope that this Report prepared for submission to the President under Article 151 of the Constitution of India will help in improved scheme delivery.

The audit has been conducted in conformity with the auditing standards issued by the Comptroller and Auditor General of India.

Executive Summary

The National Programme of Nutritional Support to Primary Education (Mid Day Meal Scheme) was launched in August 1995 to boost universalisation of primary education by increasing enrolment, retention and attendance simultaneously impacting on the nutrition levels of children. The scheme lays emphasis on providing cooked meals with minimum 300 calories and 8-12 grams of proteins and adequate quantities of micronutrients. The scheme was extended to children studying in upper primary classes from 2008-09. The scheme was earlier reviewed by us in 2007 and the results were included in the CAG's Audit Report No. 13 of 2008 tabled in Parliament in October 2008. The Public Accounts Committee (15th Lok Sabha), in its Ninth Report (subsequently, 28th Report) on CAG's Report No. 13 of 2008 of Mid Day Meal Scheme (MDM Scheme) had made a number of recommendations. The current audit *inter-alia* looked into whether the Government has taken appropriate actions on the recommendations.

Important findings of this Performance Audit Report are given below:

- The enrolment of children in the MDM Scheme covered schools registered a consistent decline over the years from 14.69 crore children in 2009-10 to 13.87 crore children in 2013-14. In contrast, the enrolment of children in private schools witnessed an increase of 38 *per cent* from 4.02 crore to 5.53 crore during the same period indicating that Mid Day Meal (MDM) in itself was not a sufficient condition to retain children in schools, and that there is a growing section of society seeking better quality in education.

(Para No. 2.2)

- It is time to realise that providing meal is a means to an end, serving the larger purpose of education. Clear trends were noticed, which demonstrated that the meal served its purpose only when the expectations of parents, with respect to good education for their wards, was fulfilled.

(Para No. 2.2)

- One of the objectives of MDM Scheme is to encourage poor children, belonging to disadvantaged sections, to attend school more regularly. Most states however, did not formulate any criteria to identify poor children belonging to disadvantaged sections. Neither did these states conduct any survey to identify such children. As a result, this important objective remained on paper only.

(Para No. 2.3)

- The mechanism in place for assimilating data on the number of children availing MDM was seriously compromised. The percentage of actual number of children availing MDM as gathered from various sources was consistently lower than that furnished by the states to the Ministry for claiming cost of foodgrains and cooking cost. Audit evidenced an institutionalised exaggeration of figures regarding students availing MDMs, irregular diversion or theft of foodgrains, submission of inflated transportation costs, fudging of data pertaining to supply of foodgrains, all pointing to widespread leakages and defalcations, leading to losses and misappropriations in the scheme.

(Paras Nos. 2.6, 3.1, 3.2 & 3.8)

- In most of the test checked schools, prescribed inspections were not carried out to ensure Fair Average Quality of foodgrains and quality of midday meal served. Most schools sample checked in audit were lacking in infrastructural facilities like kitchen sheds, proper utensils, availability of drinking water facility etc. There were numerous instances of food being prepared in open and unhygienic conditions exposing children to health hazards.

(Paras Nos. 3.4 & 3.7)

- Audit of the test checked schools in the states brought out that regular health checks were not conducted in many states and Union Territories. In the absence of the prescribed health checks, an important tool to ascertain improvement in nutritional status of children was found nearly abandoned. In most states the children were not administered micronutrient supplements and de-worming medicines.

(Paras Nos. 3.6.1 & 3.6.2)

- We also observed that in some cases utilisation of foodgrains in the quantity of meals supplied to the children was less than the prescribed quantity of 100/150 gms. One of the reasons attributed to this was that children consumed less quantity of meal than what had been prescribed. In the light of these facts, the present norms fixed for quantity of dry ration warranted a review.

(Para No. 3.6.6)

- In terms of scheme guidelines, the nutritional contents of a meal can be ensured if the quantity of foodgrains and other ingredients are used in right proportion. Audit observed that in some cases the utilisation of foodgrains and cooking cost for other ingredients were not in sync with each other, leading to inferences of fabrication of figures.

(Para No. 3.6.6)

- The prescribed nutrition to children was not provided in test checked schools of at least nine states. In Delhi, 1876 of the 2102 samples (89 *per cent*) tested by an agency engaged for the purpose, failed to meet the prescribed nutrition standards.

(Para No. 3.6.6)

- The provisions for monitoring and inspection prescribed in the scheme were not followed effectively. The steering and monitoring committees at national, state, district and block level did not meet regularly. Funds provided for management, monitoring and evaluation remained grossly underutilised. Thus good governance practices were not followed.

(Paras Nos. 5.2, 5.3 & 5.4)

- The Public Accounts Committee (15th Lok Sabha), in its Ninth Report (subsequently, 28th Report) on CAG's Report No. 13 of 2008 of MDM Scheme had made a number of recommendations. However, the current audit revealed that despite actions reported by the Ministry, the Committee's concerns remained largely unaddressed.

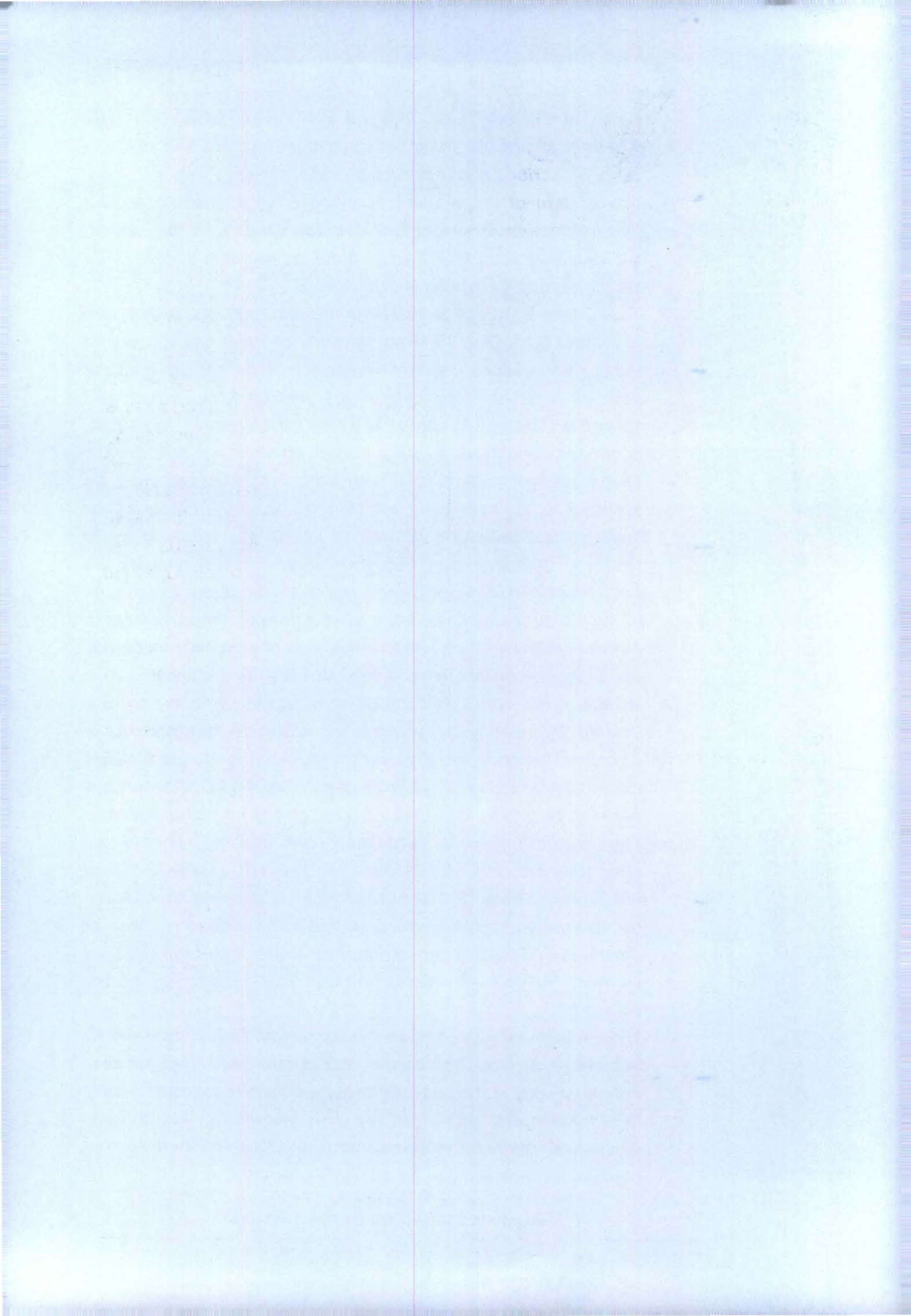
Conclusion and Recommendations:

Our audit disclosed that the actual implementation still suffers from various shortcomings and lapses across the board. The enrolment data of the MDM covered schools vis-a-vis the private schools in primary/upper primary levels during the five year audit period, registered opposite trends. While enrolment increased by 38 *per cent* in private schools, it declined by 5.58 *per cent* in MDM covered, government and government aided schools. Which is indicative of popular perception that private schools provide a better learning environment. Audit observed mismatch in the data relating to the number of children availing MDM as reported vis-a-vis the number of children actually availing MDM during the day of visit to sampled schools by the monitoring institutions. The prescribed stipulation that foodgrains of at least Fair Average Quality (FAQ) were issued by the FCI was to be ensured through regular inspections. In most states however, inspections were not carried out in this regard leading to supply of inferior quality of rice to children. Adequate numbers of health check-ups of children were not conducted, in the absence of which the impact of MDM Scheme on the nutritional status and required micronutrient supplements of the children could not be ascertained. Cases of financial indiscipline such as furnishing of incorrect Utilisation Certificates, misappropriation of funds, fudging of data to claim higher cost of foodgrains were widespread. The monitoring by both the Ministry and States was inadequate.

We recommend the following:

- ***The Ministry should establish a system to capture reliable data on the actual number of children availing MDM to implement the scheme economically and efficiently. The data submitted by states should be carefully examined through independent checks. A system of obtaining consent in respect of children availing MDM may be incorporated to check manipulation of figures.***

- *Rates of cooking cost may be revised in proportion with inflation, to provide meal with nutritional norms and calorific value prescribed under MDM Scheme.*
- *The system of inspections must be strengthened to ensure that foodgrains of at least Fair Average Quality, as prescribed, are received from FCI Depot. State governments should fix accountability for lapses in this regard.*
- *Though the MDM Schemes still continued to play a central role in school education in large swathes of rural and hinterland India, new realities called for changes in its implementation, both in form and content, in the metropolitan, urban and suburban areas; keeping in view the prevailing socio-economic conditions, to make it more efficient and purposeful.*
- *The convergence activities with other departments must be accelerated to overcome deficiencies in the infrastructural facilities like provision of kitchen sheds and drinking water facility. Ministry may ensure regular health checks as prescribed and also advise the states to document the results of such health checks in order to ascertain the improvement in nutritional levels of children. Provision of weighing machines and height recorders in each schools must be ensured.*
- *MDM Scheme could be variegated in nature and can be made flexible by making provisions for alternate nutrition, local produce instead of dry ration based meals to lessen monotony, keeping in view regional variations of taste and availability.*
- *The monitoring and inspection mechanisms should be strengthened at all levels to prevent leakages and misappropriations. System of surprise inspections should also be introduced to check malpractices. Prescribed number of meetings of Steering cum Monitoring Committees (SMCs) may be held for smooth implementation and monitoring of the scheme.*
- *The Ministry may strengthen the system of flow of information submitted by the Monitoring Institutions and their further follow up with states, so that prompt action is taken to rectify the deficiencies point out by the Monitoring Institutions. Grievance redressal mechanisms should established so that complaints received can be resolved promptly.*



CHAPTER-I

Introduction

The National Programme of Nutritional Support to Primary Education (commonly known as the Mid Day Meal Scheme) was launched as a centrally sponsored scheme on 15 August 1995. The scheme was intended to boost the universalisation of primary education by increasing enrolment, retention and attendance and simultaneously impact on the nutrition of students in primary classes country wide in a phased manner by 1997-98. The programme initially focussed on children at the primary stage (class I to V) in government, local body and government aided schools. It was extended in October 2002 to cover children studying in the Education Guarantee Scheme (EGS) and Alternative and Innovative Education (AIE) Centres (now known as Special Training Centres). It was further extended (April 2008) to recognised Madarsas/Maktabs supported under Sarva Shiksha Abhiyan.

In December 2004, the Ministry of Human Resource Development issued revised guidelines for the Scheme. These guidelines laid emphasis on providing cooked meals with minimum 300 calories and 8-12 grams of protein content. There was a special focus on the enrolment, attendance and retention of children belonging to disadvantaged sections. Nutritional support to students at the primary stage was also to be provided during summer vacations in drought-affected areas. Assistance for management, monitoring and evaluation was also envisaged.

The scheme was further revised in September 2006. The revised objectives were:

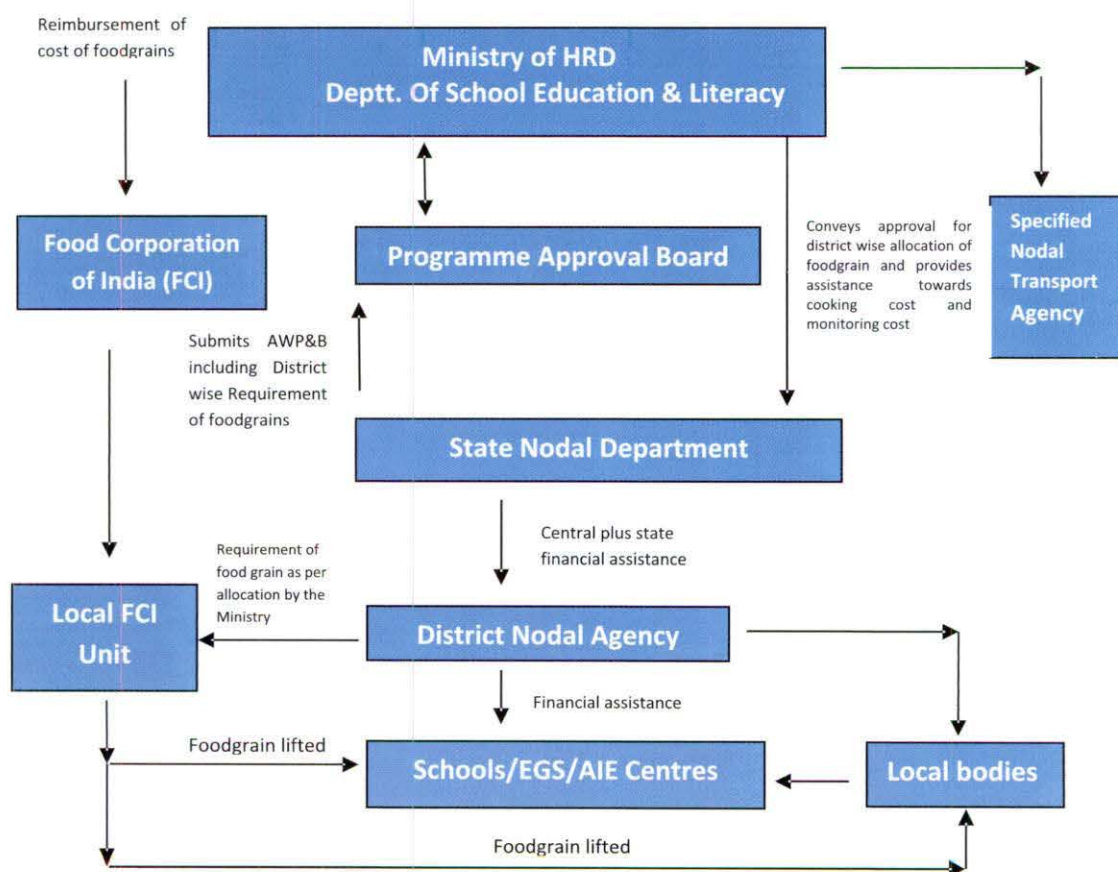
- i) Improving the nutritional status of children in classes I-V in government, local body and government aided schools, and EGS/AIE centres.
- ii) Encouraging poor children belonging to disadvantaged sections to attend school more regularly and helping them concentrate on classroom activities.

- iii) Providing nutritional support to children of primary stage in drought-affected areas during summer vacation.

In the revised guidelines of September 2006, the nutritional value of the cooked MDM was increased to 450 calories and the protein content to 12 grams, while simultaneously providing for essential micronutrients and de-worming medicines. The scheme was extended to Upper Primary Stage from 2008-09.

1.1 Organisational set up

The MDM scheme is being administered by the Ministry of Human Resource Development (Department of School Education and Literacy). The Joint Secretary (Elementary Education-I) is in-charge of the scheme under the overall supervision of the Secretary, Department of School Education and Literacy. Three Deputy Secretaries and a Director help the Joint Secretary in discharging his duties under the scheme. The overall responsibility for the implementation of the programme vests with the states/UT Governments. A flow chart of implementation of the MDM Scheme is given below:-



1.2 Budget and Expenditure

The details of budget allocations and expenditure are shown in **Table 1.1** below:

Table 1.1: Details of budget estimate and expenditure

| Year | Budget Estimate | Revised Estimate | Released | Expenditure | (₹ in crore) |
|---------|-----------------|------------------|-----------------|-----------------|--------------------------|
| | | | | | Excess(+)/ Deficit(-) |
| 2009-10 | 8000.00 | 7359.15 | 6937.26 | 5621.67 | 1315.59 |
| 2010-11 | 9440.00 | 9440.00 | 9124.52 | 7786.56 | 1337.96 |
| 2011-12 | 10380.00 | 10239.01 | 9890.72 | 9235.82 | 654.90 |
| 2012-13 | 11937.00 | 11500.00 | 10858.16 | 10196.98 | 661.18 |
| 2013-14 | 13215.00 | 12189.16 | 10910.35 | 10873.75 | 36.60 |
| | | Total | 47721.01 | 43714.78 | 4006.23 |

1.3 Financial assistance

The MDM Scheme is mainly financed by the Ministry of HRD. Central assistance is provided to the states by way of:

- i) Supplying free foodgrains (wheat/rice) @ 100 grams/150 grams per child per school day in primary/upper primary from the nearest FCI godown;
- ii) Reimbursing the actual cost incurred in transportation of foodgrains from nearest FCI godown to the primary school subject to the following ceiling:
 - (a) ₹ 100 per quintal for 11 special category states viz. **Arunachal Pradesh, Assam, Meghalaya, Mizoram, Manipur, Nagaland, Tripura, Sikkim, J&K, Himachal Pradesh and Uttaranchal** (revised to ₹ 125 per quintal w.e.f. 1 December 2009) and
 - (b) ₹ 75 per quintal for all other states and UTs.

- iii) Providing assistance for cooking cost per child per school day at the rates given in **Table 1.2** below:

Table 1.2: Rates of Cooking Cost

(Amount in ₹)

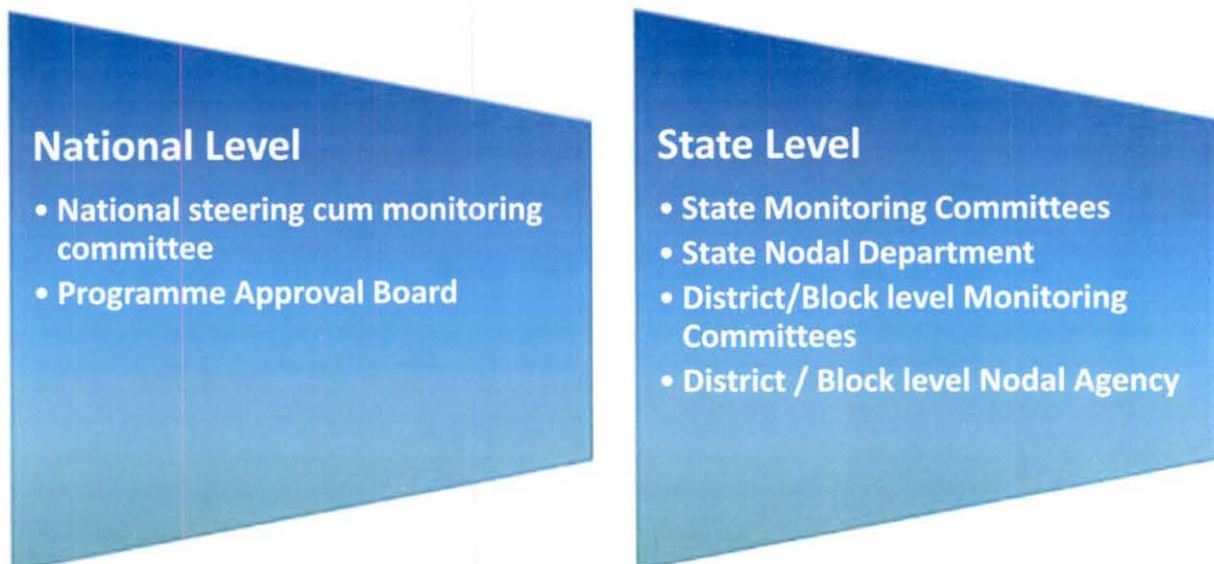
| Period | Primary level | | | | Upper primary level ¹ | | | |
|---------------------|----------------|-------|------------|-------|----------------------------------|-------|------------|-------|
| | Non-NER states | | NER states | | Non-NER states | | NER states | |
| | Centre | State | Centre | State | Centre | State | Centre | State |
| From September 2006 | 1.50 | 0.50 | 1.80 | 0.20 | 2.00 | 0.50 | 2.30 | 0.20 |
| From December 2009 | 1.88 | 0.62 | 2.25 | 0.25 | 2.81 | 0.94 | 3.38 | 0.37 |
| From April 2010 | 2.02 | 0.67 | 2.42 | 0.27 | 3.02 | 1.01 | 3.63 | 0.40 |
| From April 2011 | 2.17 | 0.72 | 2.60 | 0.29 | 3.25 | 1.09 | 3.91 | 0.43 |
| From July 2012 | 2.33 | 0.78 | 2.80 | 0.31 | 3.49 | 1.16 | 4.19 | 0.46 |
| From July 2013 | 2.51 | 0.83 | 3.01 | 0.33 | 3.75 | 1.25 | 4.50 | 0.50 |

- a) In addition to cooking cost, assistance of ₹ 1000 per month for honorarium to cook-cum-helper is shared between the Centre and NER states on 90:10 basis and with other states/UTs on 75:25 basis. (One cook-cum-helper may be engaged in a school having upto 25 students, two for schools having 26 to 100 students and one additional cook-cum-helper for every addition of upto 100 students.)
- b) State Government/UT Administrations will be required to provide the above minimum contribution in order to be eligible for the enhanced rate of Central assistance.
- iv) Providing assistance for cooked Mid Day Meal during summer vacations to school children in areas declared by State Governments as “drought-affected”.

¹ Scheme extended to Upper primary level in Educationally Backward Blocks from 2007-08 and from 2008-09 across the country

- v) Providing assistance to construct kitchen cum store in a phased manner up to a maximum cost of ₹ 60000 per unit. States were expected to proactively pursue convergence with other development programmes.
- vi) Providing assistance in a phased manner for provisioning and replacement of kitchen devices at an average cost of ₹ 5000 per school. States/UTs administration will have the flexibility to incur expenditure on the items listed below on the basis of the actual requirements of the school (provided that the overall average for the State/UT administration remains ₹ 5000 per school):
 - a) Cooking devices (Stove, Chulha etc.)
 - b) Containers for storage of foodgrains and other ingredients
 - c) Utensils for cooking and serving.
- vii) Providing assistance to states/UTs for Management, Monitoring and Evaluation (MME) at the rate of 1.8 *per cent* of total assistance on (a) free foodgrains, (b) transport cost and (c) cooking cost. Another 0.2 *per cent* of the above amount will be utilized by the Central Government for management, monitoring and evaluation.

The MDM Scheme has a management structure at the National, State, District and Block level.



1.4 Implementation

As per the scheme guidelines 2006, the overall responsibility for providing nutritious, cooked MDM to every child in all government schools, EGS and AIE Centres lie with the State Governments and Union Territory Administrations. The responsibilities of the state/centre are given below:

- (i) Every State Government/UT administration will prescribe and notify its own norms (State Norms) of expenditure on the scheme, based on which it will allocate funds for the implementation of the Programme.
- (ii) The State Norms would spell out modalities for ensuring regular and uninterrupted provision of nutritious cooked meal. State Governments/UTs will develop and circulate detailed guidelines.
- (iii) Every State Government/UT administration would designate one of its Departments as the Nodal Department, which will take responsibility for the implementation of the Programme and also one nodal officer or agency at the district and block level (e.g. the District Collector, District/Intermediate Panchayat. etc.) who shall be assigned overall responsibility of effective implementation of the programme at the district/block level.
- (iv) The responsibility for cooking/supply of cooked mid day meal should be assigned to local women/mothers, local youth club affiliated to

the Nehru Yuva Kendras, voluntary organisations and personnel engaged directly by the Village Education Committee (VEC)/School Management cum Development Committee (SMDC)/Parent Teacher Association (PTA)/Gram Panchayats/Municipality. In urban areas where a centralised kitchen setup is possible for a cluster of schools, cooking may wherever appropriate, be undertaken in a centralised kitchen and cooked hot meal may, then be transported under hygienic conditions through a reliable transport to various schools.

- (v) Ministry will convey the district wise allocation of foodgrains, cooking costs, construction of kitchen-cum-store, cooking cum kitchen devices and MME allocations as approved by the Programme Approval Board to the State Nodal Department and the FCI. The State Nodal Department will convey district wise allocations for the next financial year to all District Nodal Agencies.
- (vi) Foodgrains will be provided by the Food Corporation of India (FCI). FCI will be responsible for continuous availability of foodgrains. State Government/UT Administration will make arrangements to ensure the supply of foodgrains to each school etc. in a timely manner.

1.5 Audit Approach and Methodology

The performance audit of MDM was conducted in MHRD and 27 states (except Mizoram) and seven UTs, where the scheme was under operation. The performance audit commenced with an entry conference with the Ministry on 20 August 2014 wherein the audit methodology, scope, objectives and criteria were discussed. The performance audit process consisted of examination of records related to the scheme at schools, blocks, districts, states and the Ministry level. After conclusion of audit and consolidation of audit findings an exit conference was held on 15 July 2015 with the Ministry. The Ministry did not furnish replies to the audit findings despite assurance given during the exit conference till now (September 2015).

1.6 Scope of audit

The performance audit covers the period of 2009-10 to 2013-14. Audit covered implementation of the scheme at the following levels:

| | |
|----------------------|---|
| Central Level | Ministry of Human Resource Development, Department of School Education and Literacy |
| State Level | State Nodal Department |
| District/Block Level | District Nodal Department |
| Grassroots Level | Primary/Upper primary school/centre |

1.7 Audit sampling

The Scheme is implemented in all the districts of 28 states/7 UTs in 7.75 lakh primary schools/EGS/AIE Centres/Madarasas/Maktabs covering 9.12 crore children and 3.83 lakh upper primary schools/EGS/AIE Centre/Madarasas/Maktabs covering 4.76 crore children.

Following criteria for selection of different units was adopted.

A total of 113 districts and 3376 schools across 34 states/UTs were test checked in audit. The state-wise break up of districts and schools selected for audit is given at **Annex-I**.

| | | | | | |
|--|-----------|---|------------------------|---|---|
| 1. | State | All states and UTs except Mizoram | | | |
| 2. | Districts | 15 per cent of the districts within a State, subject to a minimum of two to be selected by PPSWOR method in the district. | | | |
| 3. | Schools | 30 schools per district selected on SRSWOR method in each district. | | | |
| | | Name of Area (Block) | Number of Area (Block) | Primary schools/ EGS/AIE centres/ Madarasas/Maktabs | Upper primary schools/ EGS/AIE centres/ Madarasas/Maktabs |
| | | Rural | 3 | 14 | 7 |
| | | Urban | 1 | 6 | 3 |
| | | Total | 4 | 20 | 10 |
| Note : If number of schools in either of the rural/urban area were deficient, the same were compensated from each other thus ensuring that the total remains 20/10 in primary and upper primary levels respectively. | | | | | |

1.8 Audit objectives

Performance audit of the scheme was carried out to verify whether:

- the scheme was being implemented in a planned manner so as to cover all the eligible primary and upper primary level school children
- the scheme achieved its objective of enhancing enrolment, retention and attendance in primary education
- the scheme achieved its objective of improving the nutritional status of children in the primary/upper primary classes
- the funds allocated were being utilised in an economic and efficient manner
- the implementation of the scheme was being effectively monitored.

1.9 Audit Criteria

Following sources for the criteria were adopted for the performance audit:

- Scheme guidelines on National Programme of Nutritional Support to Primary Education (MDM) 2006.
- Guidelines for decentralisation of payment of cost of foodgrains to FCI at District level under MDM (February 2010).
- Guidelines of July 2013 to ensure quality, safety and hygiene under MDM Scheme.
- Norms framed by respective states for incurring expenditure under MDM.
- Various orders, notifications, circulars, instructions issued by MHRD/State Governments/UTs Administration.
- Annual Work Plan and Budget prepared by various states.
- General Financial Rules.

- Data on enrolment, attendance, retention and nutritional status of the children.
- System of measurement for assessment of nutritional status of children and improvement in the nutritional status.
- Monitoring mechanism and evaluation/follow up at various levels and corrective action prescribed.
- Evaluation reports on the scheme.
- Internal control structure and its effectiveness.

1.10 Earlier Audits

Performance audit of the functioning of the MDM Scheme was also conducted earlier covering the period 2002-03 to 2006-07 and the results reported in Comptroller and Auditor General's Report No. 13 of 2008. The major shortcomings pointed out in the above-said report were:

- Non-assessment of the impact of the programme in terms of increase in enrolment, attendance and retention levels of children.
- Instances of weak internal control and monitoring.
- Shortfall in meetings of Steering and Monitoring Committees at Central and State Level
- Inadequate inspections of schools to ensure the overall quality of MDM.
- Instances of deficient infrastructure, delayed release of funds and inflated transportation costs etc.
- Instances of the teachers spending considerable teaching time in supervising the cooking and serving of meals resulting in loss of teaching hours.

Based on the audit findings audit had recommended the following:

- Establishing a reliable system of data capture of actual enrolment, attendance and retention from schools.
- Establishing a mechanism to assess the nutritional level of the children.
- Ensuring regular supply of foodgrains from FCI.

- Strengthening of inspection and monitoring mechanism at all levels.
- Providing essential infrastructure for implementation of MDM.

The Public Accounts Committee (15th Lok Sabha), in its Ninth Report (subsequently, 28th Report) on CAG's Report No. 13 of 2008 of MDM Scheme had made a number of Observations/Recommendations. The Ministry furnished (September 2010) the action taken on the Observations/Recommendations of PAC's Ninth Report.

Performance Audit of MDM Scheme for the period 2009-10 to 2013-14 revealed that most of the deficiencies as pointed out in earlier CAG's report were still persisting despite assurance rendered by the Ministry to the PAC as brought out in **Table-1.3** below:

Table 1.3 Status of the implementation of Observations/Recommendations of the Public Accounts Committee

| Sl. No. | Observations/ Recommendations of the Public Accounts Committee (PAC) | Response of the Ministry (ATN) | Status as per the current audit report |
|---------|---|---|---|
| 1. | Analyse the reasons for under utilisation of funds during the years 2007-08 and 2008-09. | The Ministry stated that low utilisation of central assistance was due to delay in funds from state level to district/school level. Further states and UTs were advised to release the funds to schools within one month of release of central assistance by GOI. | Instances of under utilisation and delay in release of funds at various levels were noticed (Para No. 4.1 and Table 4.1). |
| 2. | Exploring of Public Private Partnerships (PPPs) and associating voluntary organisations/NGOs for providing Mid Day Meal | Guidelines for engagement of NGOs/SHGs and involvement of mothers were circulated in September 2010. | Despite engagement of NGOs and SHGs in various states for providing MDM, audit noticed deficiencies in providing cooked meal (Para No. 3.5, case study no. 2 of Para No. 3.6.4 and Para No. 4.5). Moreover, instances of non-involvement of mothers in supervision of preparation of meals were noticed (Para No. 3.6.5). |

| | | | |
|----|--|---|---|
| 3. | <p>Devise measures to allocate foodgrains based on actual enrolment and attendance.</p> <p>Monitor the utilisation of foodgrains by the states.</p> | <p>Ministry stated that the foodgrains was generally being allocated on the basis of approval accorded by the Programme Approval Board (PAB) keeping in view the actual performance in terms of number of children, who availed MDM and number of school days on which meal was served during the previous year.</p> <p>The progress of the MDM Scheme was monitored through the Quarterly Progress Report which has information on actual enrolment as well as the number of children approved by the PAB, opted for MDM and actually availed the MDM.</p> | <p>The stated monitoring mechanism notwithstanding, instances of excess/short lifting of foodgrains were still persisting. (Para No. 3.1)</p> <p>There were variations between the data of enrolment, coverage of children under MDM Scheme obtained from the Ministry and states. (Para No. 2.7)</p> |
| 4. | <p>The Committee desired that the Ministry should continuously monitor the supply of the foodgrains and also give clear cut instructions to the States for maintaining buffer stock in the areas/districts having rough terrain and inclement weather.</p> | <p>The Ministry issued (February 2010) detailed guidelines for supply of foodgrains. As per guidelines, the Food Corporation of India (FCI) will ensure continuous availability of adequate quantity of good quality of foodgrains not less than Fair Average Quality. States/UTs were required to ensure that every consuming unit maintains a buffer stock of foodgrains required for a month to avoid disruption due to unforeseen exigencies.</p> | <p>Instances of non-supply of foodgrains of FAQ, non-maintaining of buffer stock etc. came to light. (Para Nos. 3.3 and 3.4)</p> |
| 5. | <p>Fixation of accountability on diversion of funds and foodgrains.</p> | <p>Cases of diversion of foodgrains/funds had been taken up with the concerned state governments requesting them to initiate appropriate action immediately.</p> | <p>Instances of diversion of funds were noticed. (Para No. 4.2)</p> |
| 6. | <p>The policy for construction of kitchen-cum-store should be re-visited and all out efforts should be made for construction of required kitchens without further loss of time.</p> | <p>The Ministry revised construction cost of kitchen-cum-store from flat rate of ₹ 60000 per unit to on the basis of plinth area norm and the schedule of rate prevalent in the state w.e.f. 1 December 2009. The funds were also released for construction of kitchen-cum-stores.</p> | <p>Instances of non-availability of cooking infrastructure i.e. kitchen-cum-store, non-utilisation of funds, injudicious sanction and release of funds, and blocking of funds for construction of KCS were noticed (Para Nos. 3.7 and 4.6)</p> |
| 7. | <p>Ensuring adequate support mechanism to prevent loss of teaching time.</p> | <p>Instructions were issued by the Ministry to ensure non-involvement of teachers in the process of cooking and supervision.</p> | <p>No such cases of involvement of teachers were noticed.</p> |

| | | | |
|----|---|--|--|
| 8. | Pro-active action by the Ministry to ensure regular holding of Steering cum Monitoring Committees (SMCs). | All the states/UTs had been reminded (August 2010) to hold the meetings of SMCs at all levels at regular intervals. | There were shortfalls in meetings at National, State, District and Block Level. (Para Nos. 5.2 and 5.3) |
| 9 | Ministry and state government conduct impact of the scheme to ensure its implementation with desire outcomes i.e. assessment of health and nutrition. | Ministry stated that evaluation of MDM scheme had been carried out by the Programme Evaluation Organisation of the Planning Commission. The Ministry had shared the findings with the States/UTs for necessary remedial actions. | Instances of non-conducting of regular health check-ups, non-providing of micro nutrients to children were observed. (Para Nos. 3.6.1 and 3.6.2) |

As can be seen from the above table, the PAC's concerns largely remained unaddressed.

CHAPTER-II

Planning and Coverage

2.1 Preparation of Annual Work Plan & Budget

MDM Scheme assigns importance to the preparation of Annual Work Plan & Budget (AWP&B) by states/UT Administrations based on information maintained at school level and aggregated at the Block, District and State level. It envisages a bottom-up approach, rather than a top-down approach to planning. It is necessary that there is documentation of the process of plan preparation to ensure that they have been prepared at the school level through participatory planning processes. The AWP&B framework is designed to provide a comprehensive picture of present scenario in the state as far as implementation of MDM Scheme is concerned. It contains details of management structure, implementation processes, monitoring systems, sociological break up of target groups, infrastructure position, findings of evaluation studies, strategies to tackle problems, community participation, best practices and new initiatives etc. The following information would be included by the states/UTs in their AWP&B:

- (i) Anticipated number of working days for schools.
- (ii) District wise information on the average number of children who have availed of MDM.
- (iii) District wise information on enrolment in classes I-V and number of children who are estimated to avail of MDM in the current year.
- (iv) District wise details of lifting and utilisation of foodgrains allocated in the previous year.
- (v) District wise details of allocation and utilisation of central assistance towards cooking cost in the previous year.
- (vi) District wise requirement of foodgrains and central assistance towards cooking costs for the current year, etc.

These plans are presented before the Programme Approval Board of the Ministry. Based on the deliberations and approval accorded by the PAB, central assistance for the following would be sanctioned/released:-

- (i) District wise allocation of quantity of foodgrains.
- (ii) District wise allocation of cooking assistance.
- (iii) Transport subsidy.
- (iv) Funds for Management, Monitoring and Evaluation.
- (v) District wise allocation for construction of kitchen cum stores and kitchen devices.

Scrutiny of AWP&B of various states revealed that 16 states² did not follow bottom up approach while preparing their AWP&B. In the absence of bottom up approach, the AWP&B of these states did not present actual picture of enrolment of children, number of schools/Madarasa/Maktabs/EGS/AIE centres etc. We noted discrepancies in the following states:

- In **Andhra Pradesh**, State Government had inflated the figures of enrolment in AWP&B to get more central assistance of ₹ 84.91 crore. Enrolment figures for government schools, aided schools and local body schools included in AWP&B for the year 2010-11 were retained for 2011-12 as well without any change, while the actual enrolment figures showed a decline during 2011-12.
- In **Chhattisgarh**, the state nodal department did not obtain data relating to Alternative and Innovative Education (AIE) centres and 24 out of 93 Kasturba Gandhi Balika Vidyalaya under Rajiv Gandhi Shiksha Mission (RGSM). Accordingly, these schools were not included in AWP&B for three years (2011-14). As a result, the students of these schools were also deprived of getting MDM for the period under audit. The department did not even have the data regarding number of AIE centres running in the State.

² Andhra Pradesh, Bihar, Chhattisgarh, Haryana, Manipur, Meghalaya, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tamilnadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal.

- In **Uttar Pradesh**, scrutiny of records in 12 test-checked districts³ revealed that no demands for funds were sent by these districts to nodal department implementing MDM in the state during 2010-14 and the State Nodal Department itself projected demands on the basis of rates and percentages fixed for various components of the scheme.
- In **Manipur**, the Ministry approved support under MDM to 27,186 and 19,279 children in EGS/AIE centres at primary/upper primary level for the year 2009-10 respectively on the basis of AWP&B submitted by the state. Audit, however, found that EGS/AIE centres as claimed in the AWP&B did not exist in the state. This seriously erodes the credibility of the AWP&B submitted by the state.

2.1.1 Non-coverage of schools/EGS/AIE centres

MDM guidelines envisage that hot cooked meal should be provided to all the children studying in primary and upper primary classes in all government schools/special training centres/madarasas/makhtabs. It was however, noticed that some schools/special training centres in eight states were not covered under the MDM Scheme and as a result the children studying in these schools were deprived of MDM. The details of such schools/special training centres are given in **Table 2.1** below:

Table 2.1: Details of states where schools/special training centres remained uncovered

| Sl. No. | Name of state | Schools/Special Training Centres not covered |
|---------|-------------------|--|
| 1. | Bihar | In Gaya, Katihar, Madhubani, Muzaffarpur, Rohtas and Sitamarhi districts, all the Kasturba Gandhi Balika Vidyalayas were not included in the plan while in Gaya, Muzaffarpur and Rohtas, AIE centres were also not included in the plan. |
| 2. | Chhattisgarh | During 2011-14, 24 Kasturba Gandhi Balika Vidyalaya were not covered. |
| 3. | Delhi | During 2009-10, out of 18000 children studying in EGS/AIE centres, 16846 children were not covered. |
| 4. | Gujarat | 5319 schools were not covered during 2013-14. |
| 5. | Jammu and Kashmir | During 2010-11, 11 primary schools were not covered. |

³ Bareilly, Bijnore, Ghazipur, Hardoi, Kanpur, Kushinagar, Mirzapur, Moradabad, Saharanpur, Sambhal, Shahjahanpur, Siddhartha Nagar.

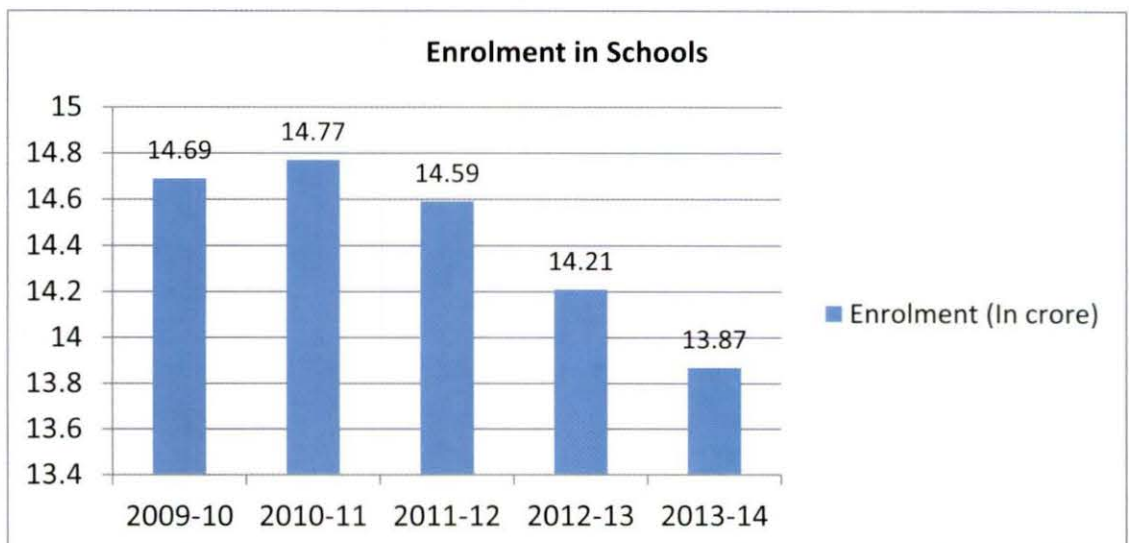
| | | |
|----|---------------|---|
| 6. | Punjab | In Ludhiana, MDM was not provided to 12349 children studying in class I to VIII in five Government aided schools during 2009-14. |
| 7. | Uttar Pradesh | Schools ranging between 549 and 12101 during 2009-10 to 2013-14 were not covered. In August 2010, the state government decided to cover children at primary and upper primary level studying in upgraded High Schools and Intermediate Colleges from the academic year 2011-12. However, in Saharanpur district, 87 such schools expressed their inability to provide MDM. As a result, MDM could not be provided to 33366 children in these schools from September 2010 to September 2011. The work of providing MDM in these schools was awarded to NGOs only in October 2011. |
| 8. | West Bengal | During 2009-10 to 2013-14, schools ranging from 288 to 11002 were not covered. |

The fact that state governments left out a considerable number of schools out of the ambit of MDM highlights not only that the states failed to comply with the provisions of MDM fully but also that a robust mechanism to identify and cover all the schools under the scheme is absent.

2.2 Impact on enrolment

The MDM Scheme was launched with the aim of attracting children to schools and bringing improvement in enrolment. The enrolment of children at primary and upper primary level in government schools, aided schools, special training centre and madaras/maktabs during 2009-10 to 2013-14 is given in the chart below:

Chart: Enrolment in MDM covered schools

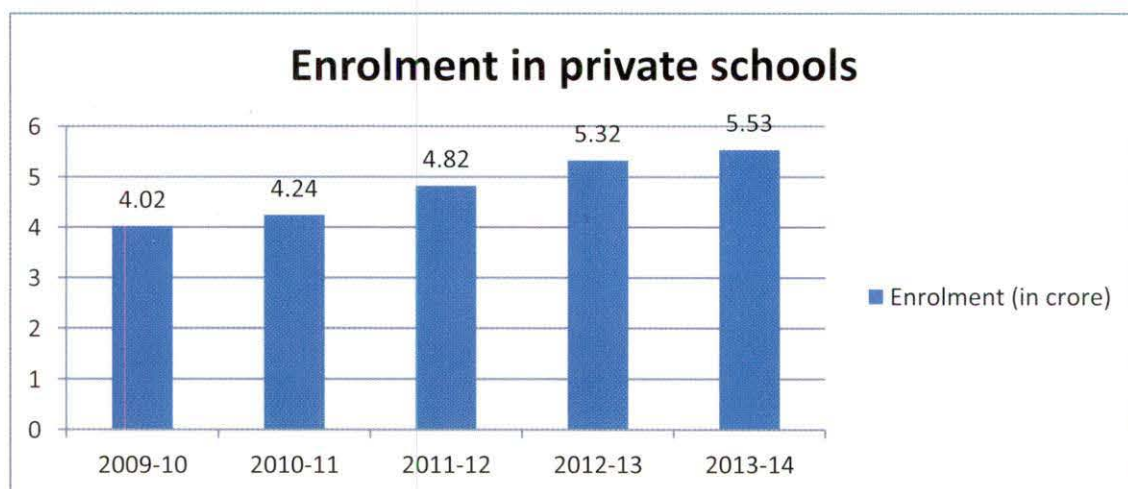


(Source: Data from Ministry)

From the above, it is clear that the enrolment of children has registered a consistent decline over the years (except during 2010-11). State wise data of enrolment at primary and upper primary level is given in **Annex-II**. Analysis of enrolment data revealed the following:

- Declining trend in enrolments during 2009-10 to 2013-14 was noticed in **Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Uttarakhand, Lakshadweep** and **Puducherry**. In other states the enrolment had a varying trend.
- Enrolment at a primary level declined from 10.34 crore (2009-10) to 9.12 crore (2013-14) i.e. a decrease of 12 *per cent*.
- Enrolment in upper primary level, however, increased from 4.35 crore (2009-10) to 4.76 crore (2013-14) i.e. an increase of 9 *per cent*.

A chart showing enrolment in primary and upper primary level in private schools during 2009-10 to 2013-14 is given below:



(Source: Data of Sarva Shiksha Abhiyan)

There are clear inferences from the data above. One, enrolment in MDM covered schools and private schools in primary/upper primary levels during the five year audit period, registered opposite trends. While enrolment increased by 38 *per cent* in private schools, it declined by 5.58 *per cent* in MDM covered, government and government aided schools, clearly

establishing that there is a growing section of population which prioritises quality education over free meals. Two, it also shows that a free MDM, by itself is not a sufficient condition to retain children in school, unless accompanied with improvement in teaching/learning outputs.

It is time to realise that the meal is a means to an end, serving the larger purpose of education. Clear trends were noticed, which demonstrated that the meal served its purpose only when the expectations of parents, with respect to good education for their wards, was fulfilled.

2.3 Identification of poor children belonging to disadvantaged sections

One of the objectives of MDM Scheme is to encourage poor children, belonging to disadvantaged sections, to attend school more regularly and help them concentrate on classroom activities. It was noticed that state governments of **Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Goa, J&K, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Nagaland, Punjab, Odisha, Tripura, Uttar Pradesh, Uttarakhand, West Bengal** and **Delhi** did not formulate any criteria to identify poor children belonging to disadvantaged sections. Neither did it conduct any survey to find out such children.

In **Andaman & Nicobar Islands**, the criteria for identification of children of poor and disadvantaged sections was fixed by the Assistant Director of Education (Admn.) in August 2011. As per criteria, the children belonging to the disadvantaged sections were divided into three categories i.e. (i) Children belonging to scheduled tribe (ii) Children belonging to the other backward classes and (iii) The orphans, children of families of scavengers, children with special needs and HIV affected or infected children. However, the number of poor children belonging to disadvantaged sections out of total target population was yet to be identified (December 2014).

In the absence of any criteria or survey, one of the main objectives of MDM Scheme to encourage poor children, belonging to disadvantaged sections to attend school remained on paper only.

2.4 Awareness about the scheme

Ministry's instructions dated 22 July 2013 envisaged the formulation of specific plans to create awareness about the scheme among parents of children identified and eligible but not enrolled, by way of TV, Radio, print media, etc. Audit observed that in eight states viz. **Arunachal Pradesh, Delhi, Gujarat, Jammu & Kashmir, Jharkhand, Karnataka, Manipur and Punjab**, no initiatives were taken in this direction.

2.5 Display of information under RTI Act

As per para 6.3 of guidelines, the following information should be displayed on a weekly/monthly basis in each school under the RTI Act 2005:

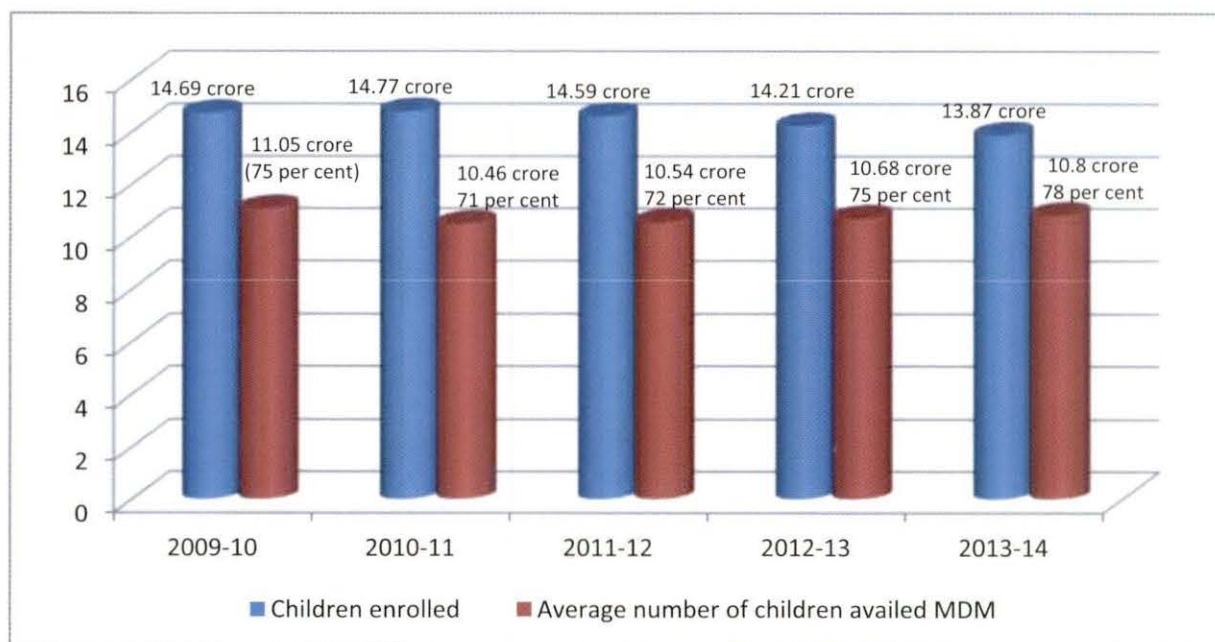
- (i) Quantity of foodgrains received, date of receipt
- (ii) Quantity of foodgrains utilised
- (iii) Other ingredients purchased, utilised
- (iv) Number of children given MDM
- (v) Daily menu
- (vi) Roster of Community Members involved in the programme

In test checked schools, in 12 states/ UTs viz. **Arunachal Pradesh, Delhi** (7 Schools), **Goa, Karnataka, Kerala, Nagaland, Odisha, Puducherry, Punjab, Tamilnadu, Uttarakhand** and **Lakshadweep**, it was seen that the above said instructions had not been adhered to.

2.6 Coverage of children

The states while submitting their Quarterly Progress Reports to the Ministry highlight the achievement in terms of number of children enrolled and number of average children availing MDM during the quarter. Yearly data of average number of children covered and enrolled (state wise details in **Annex-II**) at primary and upper primary level in the MDM Scheme based

on quarterly progress reports during 2009-10 to 2013-14 in all the states is given below:



(Source: Data of Ministry)

From the above, it may be seen that coverage of children vis a vis enrolled children remained between 71 to 78 per cent. The coverage of children in some of the states was even lower viz. **Jharkhand** (54 per cent), **Tripura** (60 per cent), **Uttar Pradesh** (55 per cent), **Chandigarh** (47 per cent), **Delhi** (61 per cent) during 2013-14. Analysis of the data also revealed that:

- There was consistent decline in the reported coverage of children in primary schools from 7.85 crore (2009-10) to 7.10 crore (2013-14).
- Upper primary schools however reported increase from 3.20 crore children (2009-10) to 3.69 crore children (2013-14).

The reasons for less coverage of children were attributable to:

- Children not attending the schools regularly.
- Some children not liking the meal served in the school and bringing home made food in their tiffin.
- Interruption in supply of foodgrains to the schools.

- Serving of meal on less number of days as approved by Programme Approval Board.
- Delay in receipt of funds by nodal department, districts, blocks and schools.

Examination of reports of Monitoring Institutions (MIs) of various states engaged by the Ministry for monitoring of the MDM Scheme for the year 2012-13 indicated that the percentage of actual number of children availing MDM on the day of visit in various states was significantly lower as compared to the data furnished by respective states to the Ministry. The details of variations are given in **Table 2.2** below:

Table 2.2: Details of children availing MDM on the day of visit of monitoring institution

| Sl. No. | Name of state | Number of schools visited by MIs | Percentage of children availing MDM on the day of visit | Percentage of average children availing MDM during the year as per data furnished by the Ministry | Variation (In per cent) |
|---------|----------------|----------------------------------|---|---|-------------------------|
| 1. | Andhra Pradesh | 160 | 71.57 | 81 | 9.43 |
| 2. | Bihar | 200 | 58.12 | 67 | 8.88 |
| 3. | Gujarat | 133 | 44.31 | 69 | 24.69 |
| 4. | Karnataka | 240 | 74.32 | 90 | 15.68 |
| 5. | Madhya Pradesh | 367 | 55.27 | 72 | 16.73 |
| 6. | Odisha | 160 | 60.11 | 88 | 27.89 |
| 7. | Tamilnadu | | 84.02 | 87 | 2.98 |
| 8. | Uttar Pradesh | 160 | 48.71 | 54 | 5.29 |

The table indicates mismatch in the number of children availing MDM on the day of visit as compared to the reported figures. The variation was more pronounced in the case of **Gujarat** (25 per cent) and **Odisha** (28 per cent). Thus, the mechanism in place for assimilating the data on the number of children availing MDM is seriously eroded. The fact that the reported figures are consistently higher in the test checked cases as brought out above renders the possibility of misreporting being rampant across all states.

Thus, the possibility of misuse of foodgrains and cooking cost was apparent as was the system of institutionalised exaggeration of figures leading to leakages and defalcations.

2.7 Mis-match in data

The enrolment data, as furnished by the state governments, forms the basis for allocation of foodgrains and cooking cost by the Ministry. The Ministry also maintains the data of enrolment and number of children covered under the MDM Scheme on the basis of Quarterly Progress Reports (QPRs) furnished by the states.

The data of enrolment and coverage of children collected from the states was inconsistent with the data maintained by the Ministry, which indicates unreliable data capture. The details are given in the **Annex-III**. Significant variations in data of coverage of children were noticed in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, J&K, Jharkhand, Karnataka, Odisha, Rajasthan, Tripura, Uttarakhand, Uttar Pradesh** and **West Bengal**. Thus, the mechanism in place for assimilating data on the number of children availing MDM was seriously compromised.

2.8 Option from children

As per MDM guidelines, hot cooked meal is to be provided to all children in government, local body and government aided schools and special training centre at primary and upper primary level. The Scheme did not contain any provision to enable children to either opt in or opt out of the MDM. It was however, noticed that some of the children were not taking MDM due to various reasons like poor quality of meal served, or preference for bringing their own tiffin from home etc. The data on the number of children availing MDM assumes great significance since it directly impacts scheme implementation in term of assessment of funds, requirement for foodgrains, cooking costs etc. and its further release.

In the absence of this vital data, the requirement in the AWP&B is likely to be unrealistic.

Therefore, in order to ensure that the scheme is implemented economically and efficiently provision must be made for suitable adjustment in the requirements submitted by the states.

2.9 Non-Fixation of cooking cost in accordance with inflation rate

A National Level Review Committee (NLRC) was constituted in April 2008 by the Ministry to examine the foodgrains requirement per child per day, adequacy of the existing cooking cost per child and to design and institute a suitable mechanism to factor in inflation index in the cooking cost norm. NLRC recommended the nutritional norms as given in **Table 2.3** below:

Table 2.3: Nutritional norms

| Sl. No. | Components | Primary | Upper primary |
|---------|-----------------|--|---------------|
| 1. | Calories | 450 | 700 |
| 2. | Protein | 12 gms | 20 gms |
| 3. | Micro Nutrients | Adequate quantities of micro-nutrients like Iron, Folic Acid and Vitamin A | |

The committee also recommended the quantity of foodgrains, vegetables, pulses etc. to be provided to achieve the above norms as given in **Table 2.4** below:

Table 2.4: Quantity of foodgrains, vegetables, pulses etc.

| Sl. No. | Items | Quantity per day (in grams) | |
|---------|---------------------------------------|-----------------------------|---------------|
| | | Primary | Upper primary |
| 1. | Foodgrains | 100 | 150 |
| 2. | Leafy vegetables and other vegetables | 50 | 75 |
| 3. | Pulses | 20 | 30 |
| 4. | Oil | 5 | 7.5 |
| 5. | Condiments | 10 | 15 |

The NLRC had recommended adoption of cooking cost at the rate of ₹ 3.08/₹ 4.60 per child at primary/upper primary level including cost of above items and labour charges. It also recommended that cooking cost should be revised every year on the basis of increase in the price index. The Cabinet Committee on Economic Affairs considered the recommendation of NLRC and approved cooking cost at ₹ 2.50/₹ 3.75 for primary/upper primary level w.e.f. 1 December 2009.

Further, the rate of cooking cost was revised upwards by 7.5 per cent from 1 April in subsequent years.

Audit noted that the rates of cooking cost revised by the Ministry were not revised in line with the inflation rate. The rates of cooking cost at primary level in Non-NER states *vis-a-vis* inflation rate is given in **Table 2.5** below:

Table 2.5: Rates of cooking cost

(Amount in ₹)

| Year | Ministry share | State share | Total | Inflation rate in preceding year | Cooking cost as per inflation rate | Difference |
|------|----------------|-------------|-------|----------------------------------|------------------------------------|------------|
| 2011 | 2.17 | 0.72 | 2.89 | 12.11 | 3.24 | -0.35 |
| 2012 | 2.33 | 0.78 | 3.11 | 8.87 | 3.53 | -0.42 |
| 2013 | 2.51 | 0.83 | 3.34 | 9.3 | 3.85 | -0.51 |
| 2014 | 2.51 | 0.83 | 3.34 | 10.92 | 4.27 | -0.93 |

It would thus be seen that from the year 2011, the inflation rate had been varying consistently but the rates of cooking cost were not revised in line with the inflation rate. This resulted in less inflow of funds towards the main component of the scheme.

Non-rationalisation of cooking cost as per the inflation rate has a direct bearing on availability of ingredients for cooking of meal and on the nutritional value required in the meals.

The Ministry replied (November 2014) that the competent authority i.e. Cabinet Committee on Economic Affairs (CCEA) had not approved revision of cooking cost based on inflation. The Ministry also stated that the cooking costs are not sufficient to provide meal with the nutritional norms and calorific values prescribed under MDM Scheme. Almost all the states have pointed out that the cooking cost was not sufficient.

Thus, it could be concluded that the MDM Scheme was being implemented without adequate provision for cooking cost.

Recommendations:

- The Ministry should establish a system to capture reliable data on the actual number of children availing MDM to implement the scheme economically and efficiently. The data submitted by states should be carefully examined through independent checks. A system of obtaining consent in respect of children availing MDM may be incorporated to check manipulation of figures.
- Rates of cooking cost may be revised in proportion with inflation, to provide meal with nutritional norms and calorific value prescribed under MDM Scheme.

CHAPTER-III

Implementation of the scheme

As per MDM Scheme guidelines, the overall responsibility for providing nutritious, cooked MDM to every child in all Government Schools, Madarasas/Maktabs and special training centres of primary and upper primary level lies with the State Governments and Union Territory Administrations. This will include *inter-alia*:

- ❖ Ensuring adequate budgetary provisions towards assistance for cooking cost and establishing systems for timely flow of funds towards all components of the programme, namely cooking costs, infrastructure, procurement of kitchen devices etc.
- ❖ Formulating State norms of expenditure under different components of the scheme, which will be not less than the minimum contribution prescribed under the scheme.
- ❖ Formulating safety specifications for construction of kitchen-cum-store.
- ❖ Establishing systems for continuous and uninterrupted flow of foodgrains to all eligible schools, Special Training Centres from Food Corporation of India (FCI).
- ❖ Ensuring that all logistic and administrative arrangements are made for regular serving of wholesome, cooked MDM in every eligible school. Similarly ensuring logistic and administrative arrangements for timely construction of infrastructure and procurement of kitchen devices through funding made available under the scheme and by convergence with other development programme.
- ❖ Formulating guidelines that would promote and facilitate peoples' participation in the programme including criteria for identifying and associating genuine voluntary agencies and civil society organisations.

3.1 Allocation of foodgrains

As per the scheme guidelines, the state nodal departments were to furnish to the Ministry, by 15th January every year, a district-wise request for allocation of foodgrains based on the enrolment data of eligible children as of 30th September of the preceding year. Programme Approval Board (PAB) after scrutiny of the proposal of the state, was to allocate the foodgrains district-wise. Every state government/state nodal department was to designate a single Government/Semi-Government agency with state wide jurisdiction and network e.g. State Civil Supplies Corporation. This agency is responsible for lifting foodgrains from FCI godowns and delivering them to designated authority at the taluk/block level.

Scrutiny of records related to foodgrains allocated and lifted by states revealed that projected enrolment was unrealistically high *vis-a-vis* the actual enrolment and consequently led to significantly higher allotment of foodgrains by the Ministry. The details of nine states⁴ which lifted less than 80 *per cent* foodgrains against allocation during 2009-10 to 2013-14 is given in **Annex-IV**. The various reasons for low lifting of foodgrains were as under:

- The projection of number of children by various state governments in their Annual Works Plan & Budget (AWP&B) was on a higher side.
- Number of children who actually availed MDM, in comparison to enrolment was less.
- MDM was served on less number of days during the year, then what was approved by the Programme Approval Board.

Audit also came across instances of short lifting of foodgrains in test checked schools of eight states which ranged between 2.77 *per cent* and 42 *per cent*, as given in **Table 3.1** below:

⁴ Assam, Bihar, Haryana, Jammu and Kashmir, Tamilnadu, West Bengal, Chandigarh, Lakshadweep and Puducherry.

Table 3.1: Cases of short lifting of foodgrains

| Sl. No. | State | Remarks |
|---------|------------|---|
| 1. | Assam | In 120 test checked schools foodgrains were short lifted by 32 per cent. |
| 2. | Haryana | Out of 66 test checked schools, in 64 schools, foodgrains were not provided as per norms and shortfall in foodgrains in 37 schools was more than 25 per cent. As a result, cooking of MDM was disrupted in 27 schools in Rewari and Sirsa districts for a period ranging between 19 and 536 days. |
| 3. | Karnataka | Shortfall in lifting of foodgrains ranging between 32 to 42 per cent during 2009-14. |
| 4. | Meghalaya | In the test checked districts, against allocated quantity of 19229.40 MT of foodgrains there was short lifting of 598.27 MT (3.11 per cent) during 2009-14. |
| 5. | Punjab | The Department short lifted the allocated foodgrains by 5.46 to 18.23 per cent during 2009-14. As a result, 32 out of the 90 selected schools faced shortage of foodgrains and procured these on loan basis from other schools. Further, MDM could not be served for 1011 days in 20 schools due to non-availability of foodgrains. |
| 6. | Rajasthan | In test checked district Jhalawar there was short lifting of foodgrain between 14.54 per cent and 17 per cent. |
| 7. | Delhi | There was short lifting of foodgrains ranging from 857.04 to 3538.159 MTs during 2010-14, which constituted 9.39 to 21.85 per cent of allocation. |
| 8. | Puducherry | Short fall in lifting of rice by the department during the period 2009-10 to 2013-14 ranged between 2.77 per cent and 33.13 per cent. |

In the following cases, however the states had lifted 5182.22 MTs of excess foodgrains as against the allocations as given in **Table 3.2** below:

Table 3.2: Cases of excess lifting of foodgrains

| Sl. No. | Name of State | Year | Foodgrains allocated (In MTs) | Foodgrains lifted (In MTs) | Excess foodgrains lifted (In MTs) |
|---------|-------------------|---------|-------------------------------|----------------------------|-----------------------------------|
| 1. | Arunachal Pradesh | 2010-11 | 4544.67 | 5928.39 | 1383.72 (30.44 per cent) |
| | | 2011-12 | 6677.00 | 7530.00 | 853.00 (12.77 per cent) |
| 2. | Himachal Pradesh | 2012-13 | 19323.70 | 19792.52 | 468.82 (2.43 per cent) |
| 3. | Nagaland | 2010-11 | 6227.56 | 6570.21 | 342.65 (5.50 per cent) |
| | | 2011-12 | 5828.20 | 6945.99 | 1117.79 (19.18 per cent) |

| | | | | | |
|--------------|-------------|---------|-----------------|-----------------|---------------------------|
| 4. | Delhi | 2013-14 | 29957.40 | 30950.87 | 993.47 (3.32 per cent) |
| 5. | Lakshadweep | 2013-14 | 247.12 | 269.89 | 22.77 (9.21 per cent) |
| Total | | | 72805.65 | 77987.87 | 5182.22 |

Though these states had lifted excess foodgrains, audit observed reduction in enrolment of children in these states as compared to previous year, which indicates absence of adequate control mechanism at the releasing points.

Scrutiny of records related to lifting, transportation and utilisation of foodgrains brought out various irregularities as detailed in the following case studies.

Case Studies

1. Lifting and utilization of foodgrains as per actual consumption

Government of India provides free supply of foodgrains at the rate of 100 grams for primary and 150 grams per child per day for upper primary under MDM Scheme.

Audit observed that **UT, Chandigarh** consistently short lifted foodgrains during 2009-10 to 2013-14 ranging between 49 per cent and 67 per cent of the total allocation. Utilization of foodgrains per child per day ranged between 62 to 87 grams and 70 to 107 grams in primary/upper primary level respectively as against prescribed norms (100 grams /150 grams).

The department in its reply (October 2014) stated that children consume less quantity of meal and hence lifting and utilisation of foodgrains was in accordance with actual consumption. The reply is not consistent with the scheme provisions.

2. Higher norms of foodgrains fixed for children

In **Kerala** the implementation of the scheme in the entire 14 districts was evaluated by an external agency, viz. Centre for Development Studies (CDS) during April 2011 to March 2012. CDS observed that some schools had suggested that the present quantity of rice fixed for each child was not fully required, particularly for girl children. The Secretary, General Education Department also informed audit that the quantity was in excess

of requirement. Though the stipulated quantity was debited in MDM accounts, actual utilization was of lesser quantities and the balance of foodgrains thus saved was given to the children on festive occasions. The department's view highlights the fact that the norms are not based on actual requirement and there is a need for review and revision of the norms for efficient implementation.

3. Misappropriation of MDM foodgrains – ₹ 1.91 crore

Ministry's instructions (February 2010) required lifting of rice from FCI by the official authorized by the District Administration. Further, the quantity of rice lifted by Transport Agent (TA) and that delivered at block / school points was to be reconciled regularly to avoid the possibility of any short supply and pilferage of rice.

In **Odisha**, audit examined the foodgrains management at district level and found that there was no mechanism of regular reconciliation of the quantity lifted from FCI and that delivered at school points. Further, the bills submitted by the TA were passed for payments merely on the basis of delivery challans without reconciling the same with the actual quantity delivered at the delivery point. This led to short delivery as well as misappropriation of 806.15 MTs rice of ₹ 1.91 crore as indicated below:

- Test check of records of three Block Education Officer (BEOs) (Aul, Marshaghai and Mahakalapara) of the district Kendrapara revealed that while 2143.25 MT of rice were lifted between April 2013 and August 2014 from FCI Depot, the actual delivery by the TA was only 1758.71 MT. Thus, 384.54 MT of rice worth ₹ 91.07 lakh⁵ were short delivered. The resultant amount was yet to be recovered. BEOs of Aul, Marshaghai and Mahakalapara while confirming the facts stated that it would be reported to the District Nodal Office. Further progress was awaited (January 2015).
- In Kendrapara, TA lifted (December 2011) 410.35 MT of rice from FCI Depot but delivered only 362.35 MT rice at school points. Thus, 48.00 MT of rice costing ₹ 11.37 lakh was short delivered. The District Social Welfare Officer (DSWO) did not recover proportionate

⁵ @ 2368.36 per Qtl. CMR-cost in 2013-14 multiplied by 3845.37 Qtls.

cost of foodgrains and instead released the security deposit of ₹ 15.00 lakh to TA in June 2012.

DSWO, while admitting release of security deposit, stated (September 2014) that the TA was directed to produce the remaining challans on distribution of rice.

Similarly, in Kendrapada, TA lifted (January 2012 to January 2013) 4278.698 MT of MDM rice from FCI depot, and claimed transportation of only 4022.822 MT. This indicated short delivery of foodgrains. The amount claimed towards transportation cost was paid (March 2013) without recovering ₹ 60.60 lakh being the cost of remaining 255.876 MT rice short delivered.

- DSWO, Balangir supplied 653.04 MT of rice (April 2009 to March 2011) to Block Development Officer (BDO), Loisingha for distribution to different primary and upper primary Schools under the block. On cross verification of rice stock registers of concerned BDO with the delivery challans furnished by TA to the DSWO, audit found that only 547.06 MT of rice was received at block point, though delivery challans submitted by TA showed receipt of entire quantity by the BDO. This resulted in suspected misappropriation of 105.98 MT of MDM rice valued ₹ 25.10 lakh⁶.
- In order to assess actual delivery of rice at schools audit cross checked stock registers/delivery challans of 13 schools in Gudvella blocks and report/returns of 26 schools in Loisingha and Muribahal blocks of Balangir district and found that in 22 cases no rice was supplied. However, audit noticed that the TA submitted delivery challans in support of delivery of five MT rice while in 20 cases TA claimed excess delivery of 6.75 MT rice as compared to rice received at schools. Similarly in Cuttack District on sample checked in Cuttack Sadar block and Athagarh block, revealed that in 13 cases pertaining to nine schools there was short/non supply of 2.15 MT rice.

Audit also observed that supply of rice was inflated by the TA fraudulently manipulating the delivery challans as indicated in

⁶ @ 2368.36 per Qtl. CMR-cost in 2013-14 multiplied by 1059.800 Qtls.

photographs below.

| Sl.No. | Particulars | Primary | U.P. Primary | Total |
|--------|-------------|---------|--------------|--------|
| 01. | Rice | | 300 kg | |
| 02. | | | | 300 kg |

Photo 1: Challan available with school showing delivery of 300 Kg rice.

| Sl.No. | Particulars | Primary | U.P. Primary | Total |
|--------|-------------|---------|--------------|---------|
| 01. | RICE | | 1300 kg | |
| 02. | | | | 1300 kg |

Photo 2: Challan submitted by the TA claiming delivery of 1300 Kg rice to Block Nodal Officer (BNO).

These cases indicate that the District level officers responsible for management of foodgrains failed to exercise due diligence.

4. Fraudulent lifting/non-delivery of foodgrains in Uttar Pradesh

- In Manihan block of **Mirzapur** district, 89.58 MT of foodgrains valuing ₹ 4.47 lakh was lifted by DRMO in October 2013 without allotment from MDMA/Basic Shiksha Adhikari (BSA). The foodgrains were irregularly delivered to kotedars.
- In **Ghazipur**, wheat (4898.77 quintal) and rice (8207.18 quintal) valuing ₹ 66.70 lakh was lifted from the block godown by kotedars during the period November 2010 to August 2013 but the material was not delivered to the schools.
- In **Mirzapur**, the status of 1627.23 MTs of foodgrains valuing ₹ 80.58 lakh lifted from FCI and paid for during 2009-14 remained unascertainable.
- In district **Ghazipur**, 1174 MT of foodgrains valuing ₹ 59.77 lakh, though lifted from FCI, was not delivered to block godowns.

- In **Saharanpur**, there was a variation of 302 MTs of foodgrains lifted⁷ from FCI and available in block godowns⁸ of UPF&CSD.

5. **Doubtful implementation of MDM Scheme**

In **Manipur**, test check of records of nine sampled schools of Chandel District, revealed that during 2011-14 MDM was served to children on 3391 school days while the total school days worked out to only 3191 during the same period indicating possibility of fudging of records and leakages. Similar instances were noticed in the case of Imphal East district where MDM was reported to have been served for 4715 school days against total available school days of 4101.

6. In **Saharanpur, Uttar Pradesh**, MDM in primary schools and upper primary Schools of urban areas was supplied by NGOs. Primary school, Bazdaran-II was situated in the urban area of district Saharanpur. Due to non-availability of teacher, the school was closed since October 2011. The Interactive Voice Response System (IVRS), however, showed serving of 1779 meals during 2014-15 (up to October 2014). The data regarding meals served during earlier years were not available on IVRS. The matter indicates creation of fake records requiring investigation.

3.2 **Variation in foodgrains allocated and lifted**

During audit, the data on lifting of foodgrains were collected from 29 states for the period 2009-10 to 2013-14 and compared with the data available with the Ministry. A comparison of these figures is given in **Annex-V**.

- Analysis of figures revealed various inconsistencies between the figures of foodgrains lifted by the states and the Ministry.
- 14 states had reported less lifting of foodgrains of 225473.20 MTs as compared to Ministry's record. Out of these 14 states, eight states viz. **Andhra Pradesh, Assam, Bihar, Himachal Pradesh, Jammu & Kashmir, Odisha, Uttar Pradesh** and **Delhi** had short lifted foodgrains of 222959.14 MTs. Thus, variation in the figures of

⁷ As per bills furnished by DRMO.

⁸ As per ledger maintained at Office of the Regional Food Controller, Saharanpur.

foodgrains showing less lifted w.r.t. records of the Ministry indicates the possibility of misappropriation and pilferage of foodgrains.

- 16 states reported figures of excess lifting of foodgrains as compared to the records of the Ministry. The mismatch was to the extent of 56685.70 MTs. Six states viz. **Chhattisgarh, Gujarat, Haryana, Madhya Pradesh, Punjab and Rajasthan** had reported excess lifting of foodgrains of 53249.49 MTs. Thus, the integrity of data was questionable.
- The variation in quantity of foodgrains indicates that the concerned nodal departments were furnishing incorrect periodic returns/ utilisation certificates to the Ministry in respect of utilisation of allotted foodgrains.

3.3 **Non- availability of buffer stock of foodgrains with service providers**

Para 2.6 of guidelines for decentralisation (February 2010) envisaged that district administration should ensure that every consuming unit maintains buffer stock of foodgrains required for a month to avoid disruption due to unforeseen exigencies.

Audit of selected schools in states and Union Territories brought out that there was no mechanism of maintaining buffer stock of foodgrains in as many as 11 states/union territories (**Rajasthan, Odisha, Madhya Pradesh, Bihar, Arunachal Pradesh, Andhra Pradesh, Uttarakhand, Nagaland, Andaman and Nicobar Islands, Lakshadweep and Puducherry**)

In **Tamilnadu**, 21 to 41 schools out of 148 test checked schools did not have the required buffer stock during 2009-10 to 2013-14.

In **Goa**, in the 29 Self Help Groups (SHGs) visited by audit, no buffer stock of foodgrains for one month's requirement was being maintained.

In **Delhi**, the stock registers for the period January to March 2014 depicted minus opening and closing balances of foodgrains ranging between 227.33 MTs and 1005.05 MTs. Thus, the accounting and verification procedures were grossly inadequate.

Hence, non-maintenance of buffer stock of foodgrains for a month had adversely affected the serving of hot cooked meal for all working days to children. Audit came across significant cases of disruption in MDM in 20 states. Details are given in **Annex-VI**.

3.4 Fair average quality (FAQ) of foodgrains not ensured

As per MDM guidelines, Food Corporation of India (FCI) was to issue foodgrains of best available quality, which would, in any case, at least be of fair average quality (FAQ) and would also ensure continuous availability of adequate quantity of good quality of foodgrains. The district collector was to ensure that the foodgrains of at least FAQ were issued by FCI. This was to be ensured through a joint inspection by a team consisting of the FCI representative and a nominee of the collector.

Audit examination of the records made available at the District/School level in 34 State/Union Territories, revealed that:

No inspection with regard to the FAQ was carried out in the states/union territories of **Arunachal Pradesh, Karnataka, Odisha, Andhra Pradesh, Sikkim, Himachal Pradesh, Haryana, Chhattisgarh, Uttarakhand** and **Delhi**.

Test check of schools in **Assam, Bihar, Meghalaya, Jharkhand**, and **Puducherry** showed that there was no mechanism in place to check the quality of foodgrains.

Case Studies

1. Sub-standard quality of rice exchanged/sold in the open market for better quality rice

In **Goa**, 85 Self Help Groups (SHGs) who were supplying MDM to the children during 2009-14 did not return the rice and wheat received from FCI due to substandard quality but exchanged or sold it in the open market for better quality.

Out of 29 SHGs, audit noticed that 17 SHGs exchanged/sold 3468.04 quintals rice supplied by FCI from open market. Further, 16 SHGs sold both rice and wheat supplied by FCI. While 12 SHGs used rice and sold wheat, one SHG exchanged rice and used wheat. The price of rice was between ₹ 30 and ₹ 35 per Kg. During

the same period, 28 SHGs exchanged/sold 5369.16 quintal wheat in open market. Thus huge quantity of rice/wheat supplied to 855 SHGs by FCI flowed into the open market which also indicates that rice supplied by FCI was neither of FAQ nor suitable for being served to children.

The quantity of rice received by the SHGs in exchange of the inferior quality of rice remained unascertainable and unaccounted. Therefore, audit could not derive assurance as to whether the children were provided with optimum quantity of prescribed meal.

2. FAQ of foodgrains was not ensured at the district level.

Further, the **Madhya Pradesh** State Civil Supplies Corporation (MPSCSC) was authorised to supply foodgrains under De-Centralised Procurement (DCP) Scheme during 2013-14. Records of test checked districts revealed that MPSCSC supplied rice of common grade for MDM instead of rice of grade 'A' quality which was previously supplied by FCI till 2012-13. Thus, supply of FAQ foodgrains was not ensured as indicated in the following pictures:



Photo 3: Breeding of Indian meals moth larve in rice stock - PS Dharmdas BlockPushprajgarh District Anuppur, **Madhya Pradesh** dated 14 October 2014



Photo 4: Breeding of Indian meals moth larvae due to storage of food grains in gunny bags at moist place-MS PondiChodi, District Anuppur, **Madhya Pradesh** dated 16 October 2014.

3. **Best quality of foodgrains not supplied by FCI**

In **Uttar Pradesh**, audit observed that instead of supplying Grade “A” rice, FCI supplied 660011.72 MTs (70.64 *per cent* of the total 939111.301 MTs of rice supplied) of Rice Raw Common (RRC) during 2009-14. Thus, in contravention of scheme guidelines, the best quality of rice was not issued by FCI.

FCI stated that Grade ‘A’ rice was issued only when there was no Common Rice or Grade ‘A’ rice pertains to older period. Reply of the FCI was not in consonance with the guidelines of the Ministry for issue of foodgrains.

In **Lakshadweep**, children and parents complained about inferior quality of rice supplied by FCI. Subsequently FCI started supplying better quality rice from 2013-14 onwards.

In **Delhi**, no sample of foodgrains was lifted for testing during the 2009-2014. It was also observed that the quality of foodgrains at the time of lifting was being labelled as grade ‘A’ but the same quality did not reach the MDM kitchen. This is borne out by the fact that the available stock of foodgrains of Central Kitchen in South West Delhi of a service provider was found to be substandard and was infested with worms, and contained non-grains elements requiring extensive cleaning. This indicates that the rice was not of FAQ.

As is evident from above, there were numerous instances of inferior quality of rice being supplied posing health hazards to children. The mechanism to ensure FAQ quality through regular inspection was largely absent.

3.5 Disruption in serving of cooked meals

MDM Scheme provides that every child attending the school shall be served Mid day meal on all school days. Para 3.3 of the Guidelines envisages that the State specifies norms and modalities for ensuring regular and uninterrupted provision of nutritious cooked meal. State Government/UT Administrations were to develop and circulate detailed guidelines taking into account common obstacles which may come in the way of regular supply of cooked MDM.

Moreover, the Supreme Court also directed in 2001 that all states should provide cooked meal to the primary school children for at least 210 days in a year.

In the test checked schools of 20 states/union territories significant disruptions in providing cooked meals to the children were noticed. The reasons for disruption were attributed to shortage/delay in receipt of foodgrains, non-availability of funds, absence of cooks etc. Details are given in **Annex-VI**.

Case Study

1. Non-serving of MDM on the day of joint inspection

In **Madhya Pradesh** during joint inspection conducted between September 2014 and December 2014 of the test checked schools of ten districts, audit found that MDM was not served on the day of inspection in 12 schools of seven test checked districts (Anuppur, Bhopal, Dhar, Gwalior, Jabalpur, Rajgarh and Vidisha). The main reasons for non-serving of meals to children were non-supply of meal by Self Help Group (SHG), absence of cooks etc.

3.6 Enhancement of nutritional level of the children

One of the scheme objectives of the government was to improve the nutritional status of the primary and upper primary children. The health status of the children was to be monitored by the parent teacher

associations (PTA)/school level management and development committees (SMDC). Yet even this incorporation of health and nutrition aspects remained on paper as no basic indicators to monitor the incremental improvement in health levels in the children or specific norms (height and weight etc.) for measurements of nutritional status were set by the Ministry to serve as a benchmark.

It was only in 2007 that the Ministry of Human Resource Development requested the Ministry of Health and Family Welfare to conduct regular health checks of the children and the Chief Secretaries of all states/union territories were also requested in January 2007 to revitalize the schools health programme including nutritional monitoring under National Rural Health Mission (NRHM). Moreover, Department of school education and Literacy, MHRD had sent a communication to the Education secretaries of all states/UTs and also to Minister of Health and Family Welfare in May 2013 for better implementation of the school health Programme. No follow-up action was taken to collect the data on the coverage of children or to ascertain the improvement in nutritional status.

3.6.1 Administration of Micronutrients and health check-ups

Para 4.5 of guidelines prescribed that MDM should be complemented with micronutrient supplementations and de-worming medicines, through administration of (a) six monthly dose for de-worming and Vitamin-A supplementation, (b) weekly Iron and Folic Acid supplement, Zinc and (c) other appropriate supplementation depending on common deficiencies found in the local area.

In the test checked schools of six states/Union territories (**Arunachal Pradesh, Assam, Lakshadweep, Manipur, Nagaland and Sikkim**) micronutrients and supplements were not administered to children as a preventive measure to check the spread of area specific diseases among children.

Further, in the test checked schools of 17 states/Union territories audit observed the following shortcomings:

- Area specific deficiency among children were not identified.
- There were shortfalls in organising medical camps.
- Tablets of micronutrients were not being distributed among children.
- Children were found under weight and diagnosed anaemic with vitamin A deficiency and other health problems. They were not administered with appropriate micronutrient supplements.
- Six monthly doses of de-worming and weekly supplements like Iron and Folic Acid, Zinc were not provided regularly to children.
- Tablets were found dumped in the school. The shelf life of a large number of tablets had expired.

State-wise deficiencies have been highlighted in the **Annex-VII** and some cases have been detailed as case study below:

Case study

In **Odisha**, in 134 out of 148 test checked schools, IFA and albendazole tablets were not provided to the children during 2009-14. Joint physical inspection of Udayabhata Upper Primary cluster School under Kendrapara district revealed that huge quantity of tablets were dumped in the office room. Further, in most cases expiry periods of the tablets were also over.

| Sl. No. | Name of the tablet | Quantity | Expired on |
|---------|--|----------|--------------|
| 1. | Albendazole Oral Suspension (Batch no.24072-BG 21) | 400 | June 2014 |
| 2. | Albendazole Tablet 1P 400 Mg. (Batch no.AB/1003) | 1330 | October 2014 |
| 3. | Folic Acid and Ferrous Tablet NFI (Small) (Batch no.FIT29-116) | 16000 | June 2014 |
| 4. | Folic Acid and Ferrous Tablet (Large) (Batch no.FFT29-109) | 12000 | May 2014 |



Photo 5: Expired medicines stored at Udayabhata Upper Primary cluster School in Kendrapara district

In Balangir District iron and de-worming tablets were not available in any sample checked schools whereas huge stock of these tablets was dumped at Block Education Offices under the district. The date of receipt of these tablets were not available.



Photo 6: Dumping of IFA & de-worming tablets in BEO Office, Muribahal in Balangir district



Photo 7: Dumping of IFA tablets in BEO Office, Gudvela in Balangir district

The instances brought out above indicate that procurement of tablets was without assessing the requirement. Thus, there was lack of systematic procedure for need identification and rationalised procurement policies.

3.6.1.1 Survey/study to identify the area specific nutritional deficiencies

Para 2.9 of Annexure 11, Part II B of the guidelines states that survey was to be conducted to check the nutritional levels in children.

No survey or study in the test checked schools to identify area specific nutritional deficiencies was conducted in the States/UTs of **Andhra Pradesh, A & N Island, Goa, Karnataka, Kerala, Manipur, Meghalaya, Uttar Pradesh** and **Uttarakhand** during 2009-10 to 2013-14.

3.6.2 Adherence to health check-ups absent

Audit of the test checked schools in the states brought out that regular health checks were not conducted in as many as eight States/Union Territories (**Arunachal Pradesh, Andaman & Nicobar Islands, Bihar, Himachal Pradesh, Lakshadweep, Maharashtra, Manipur** and **Nagaland**). The status of health check-ups conducted in other 14 states is as per the details given in **Table 3.3**:

Table 3.3: Details of health check-ups conducted

| Sl. No. | State | Status of health check-ups conducted during 2009-10 in test checked schools |
|---------|----------------|--|
| 1. | Goa | Health check-ups were conducted in 47 schools once in a year, twice in a year in 10 schools while no health check-ups were conducted in 3 schools. |
| 2. | Haryana | Health check-ups in four out of 60 test checked schools have not conducted. |
| 3. | Jharkhand | 115 out of 120 test checked schools did not organise health check-ups camp. |
| 4. | Karnataka | Only 5 health check-ups were conducted in 120 schools. |
| 5. | Kerala | 28 out of 60 test checked schools did not conduct the prescribed health check-ups. |
| 6. | Madhya Pradesh | In 247 out of 300 schools health check-ups were not carried out. In 53 test checked schools where health check-ups were conducted, 186 children were found either malnutrient, Vitamin A deficiency or suffering from other health problems. |
| 7. | Meghalaya | 41 (68 <i>per cent</i>) out of 60 schools did not conduct the regular health check-ups of the children. |

| | | |
|-----|---------------|---|
| 8. | Punjab | In 14 schools (16 <i>per cent</i>) out of 90 schools, doctors did not pay visits. |
| 9. | Tamilnadu | Health check-ups were done only once in a year in 38 schools out of 150 test checked schools and 933 children were found either underweight, anaemic or lack of nutrients. |
| 10. | Tripura | In test checked West Tripura district Health checks were conducted in 8 <i>per cent</i> to 38 <i>per cent</i> schools in which only 6 <i>per cent</i> to 28 <i>per cent</i> children were covered out of the total enrolled children. |
| 11. | Uttarakhand | Health check-up of children schools was to be conducted twice in a year but in 60 test checked schools of Almora and Tehri, only 28 <i>per cent</i> and 36 <i>per cent</i> health check-ups were carried out respectively. |
| 12. | Uttar Pradesh | In 135 out of 360 test checked schools health check-ups were never conducted. |
| 13. | West Bengal | In 58 test checked schools only 40 health check-ups were conducted during the year 2009-14 and covered only 7.96 <i>per cent</i> of total enrolled children. |
| 14. | Chandigarh | 119 health check-ups were carried out on an average basis every year during 2009-10 to 2013-14 and covered 57 <i>per cent</i> of the total enrolled children. |

Further, records of regular health check-up and registers were not maintained in **Arunachal Pradesh**, **Chhattisgarh** and **Sikkim**. In **Himachal Pradesh** the headmasters of the test checked schools stated (September-November 2014) that teams conducting the health check-ups of the children did not record the results in the registers maintained in the schools.

In **Assam**, 42 out of 120 test checked schools did not maintain any records of health check-ups.

In **Karnataka**, health registers containing records of height, weight and other health status of the children were not maintained in 66 of the 120 test-checked schools.

In **Punjab**, 61 out of 90 schools and in **Uttar Pradesh** 227 out of 360 test checked schools, health cards and health registers were not maintained.

Thus the mechanism of health checks remained largely neglected.

3.6.3 Weighing Machines/Height recorders

In test checked schools of **Assam, Lakshadweep** and **Sikkim** weighing machines and height recorders were not provided to schools, while in **Arunachal Pradesh** weighing machines/height recorders were out of order since 2006-07. In **Uttar Pradesh**, in 153 out of 360 test checked schools weighing machines were not available. In Punjab 15 *per cent* of schools were not provided with weighing machines.

In **Chhattisgarh**, Out of 3057 schools, only 900 schools in Raigarh were having weighing machine and height recorders.

In **Rajasthan**, in five test checked districts there was shortfall of 87.61 *per cent* in height measuring machines and 68.66 *per cent* in weighing machines.

In **Tripura**, Directorate of Education procured 227 weighing machines for ₹ 6.37 lakh and distributed these to the Inspector of Schools (ISs) for onward distribution to the Schools. Out of 96 test checked schools weighing machines were available only in nine schools, indicating that the machines were not being put to intended use.

3.6.4 Assurance of quality food

MHRD guidelines of July 2013 state that in order to ensure quality, safety and hygiene under the MDM Scheme, all states/UTs would engage CSIR institutes/National Accreditation Board for Laboratories recognised labs in order to out sample checking of MDM.

Audit, however, observed that in the test checked schools of 18 states/UTs (**Andhra Pradesh, Arunachal Pradesh, A&N Island, Bihar, Chandigarh, Chhattisgarh, Dadra & Nagar Haveli, Daman & Diu, Goa, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Lakshadweep, Manipur, Punjab, Tripura** and **Uttar Pradesh**) the state governments did not

engage reputed institutes and laboratories for carrying out sample checking of cooked meal to ensure quality meal to the children.

In **Gujarat**, test-checked districts had not engaged any recognised laboratory for testing of food samples. During joint field visit of 120 schools, it was observed that in 102 schools, testing of food samples was not carried out during 2009-14.

In 148 test checked schools of **Odisha**, quality of food consumed by the children or foodgrains used in preparation of meal was not tested in any laboratory.

Good Practices

Kitchen Gardens to supplement MDM

In **Arunachal Pradesh**, the school authorities of Government Middle School, Tenga, West Kameng District, had taken up a good initiative of kitchen gardens in school premises to grow vegetables and supplement the mid day meals, as seen from the photographs below:



Photo 8: Kitchen Garden in Government Middle Schoole, Tenga, West Kameng

In **Tripura**, Kitchen garden had been started in 55 schools. This practice was being encouraged in all schools. The Gram Panchayats/Nagar Panchayats had been requested to provide some mandays from the MGNREGA for this purpose.

In **Manipur**, also Kitchen Gardening had been developed in school premises.

In **Madhya Pradesh**, rotis were cooked in electric machines in Bhopal and Jabalpur but were not properly baked as shown in the photo:



Photo 9: Half-baked roti cooked on electric machine, served by NGO at Primary School Vijay Nagar, Bhopal, dated 18 September 2014.

Case studies

1. Standardised procedures for storage not being followed

MDM programme requires that safety and hygiene standards must be set and practiced with rigour. MDM also stipulates that for quality and safety aspect, foodgrains must be stored in a place away from moisture, in air tight containers/bins to avoid infestation. There should be a raised platform for cooking, adequate light, proper ventilation and arrangement for drainage and waste disposal. Cooking and serving utensils should be properly cleaned and dried every day after use.

In Chandigarh, foodgrains stored at three locations viz. sector 22, 30 and sector 35 did not have appropriate facilities for storage. As a result, foodgrains got infested with worms during storage, particularly during rainy season. Audit also observed that complaints of worm infested foodgrains were being received from the cooking agencies.

2. Cooking of poor quality meal in unhygienic conditions

In **Chandigarh**, three agencies viz. Chandigarh Institute of Hotel Management (CIHM), Ambedkar Institute of Hotel Management (AIHM) and Chandigarh Industrial and Tourism Development Corporation Limited (CITCO) engaged for cooking MDM for schools of Chandigarh. Audit observed that there were several complaints received from children/Inspector (MDM) of poor quality meal cooked by CITCO. In a

survey conducted by Audit, 122 (75 per cent) children out of 162 children in respect of two schools reported that meal cooked by CITCO was not properly cooked, had bad taste and tasted sour at many times. During visit to CITCO kitchen, Audit observed that meal was being cooked in unhygienic conditions. Broken and unclean utensils were used for cooking meals. Further the area used for cooking was dark and dimly lit.



Photo 10: Kitchen area of CITCO

The department in its reply (December 2014) stated that matter regarding poor quality and taste of meal was taken up with the CITCO and higher authorities and necessary directions were issued to CITCO for taking corrective measures. The action of the department appears to be mild and rather calls for stringent action against the CITCO for compromising safety and hygiene standards of MDM.

3.6.4.1 Instances of food poisoning/hospitalisation and sickness

In **Odisha**, during 2013-14, 210 students of 19 schools fell sick after consuming MDM and had to hospitalised.

In **Andhra Pradesh**, four cases of food poisoning had occurred in Adilabad district and the children had to be hospitalised.

In **Chhattisgarh**, Non-testing of the food samples resulted in occurrence of six incidents of food contamination in the schools. 108 children had been hospitalized during 2009-14.

In **Delhi**, 126 children were hospitalized due to poor quality of food served by the service provider (M/s Rao Raghubeer Singh Sewa Samiti) on 25 November 2009 in SKV School, TrilokPuri. Consequently the supply of MDM remained suspended from 26 November 2009 to 6 December 2009.

Similarly, during 2009-12, 10 separate incidents of children falling sick after availing MDM occurred in the schools resulting in hospitalization of 305 children (including 126 children were hospitalised in Sarvodaya Kanya Vidyalaya, Trilok Puri). Similar incident occurred in July 2013 in East Delhi Municipal Corporation School at Sabhapur resulting in hospitalisation of five students.

3.6.5 Plan to involve teachers and mothers for ensuring quality not working

Para 4.3 of the guidelines stipulates that teachers should be involved in ensuring that (a) good quality, wholesome food was served to children (b) the actual serving and eating was undertaken in a spirit of togetherness under hygienic conditions and in an orderly manner and it should be ensured that the food prepared was tasted by two to three adults including at least one teacher before it was served to children.

The scheme guidelines (Annexure 10 of Para 4.4) emphasized the need to involve mothers of the children in checking the quality of the food being served to the children in the school.

In nine states (**Assam, Bihar, Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Manipur and Lakshadweep**), the teachers were not involved in tasting the quality of food being served to the children. Nor was any record/register being maintained in the test checked schools in this regard. Further mothers were not found involved in supervision of preparation of meals and feeding of children in the test checked schools of above said states as required under the guidelines. This compromises the checks and balances in place to ensure quality of meal served to children.

In **Himachal Pradesh**, the headmasters of concerned schools stated (August-November 2014) that mothers of children used to visit the school in a casual manner while in **Karnataka** schools replied that they were

reluctant to come to school and taste the food. The position of other six states is given in **Table 3.4** below:

Table 3.4: Instances of non-tasting of cooked meal

| Sl. No. | State | Remarks |
|---------|----------------|---|
| 1. | Andhra Pradesh | 86 out of 120 schools test checked there was no involvement of mothers to supervise preparation of meal and feeding of children. No register was maintained to certify that cooked meal was tasted by the teacher. |
| 2. | Haryana | Out of 24 selected schools where cooked MDM was being supplied by ISKON, teacher feedback on quality of food was positive only in 6 (25 per cent) schools. Children feedback was taken only in 8 upper primary schools where it was positive only in 2 (25 per cent) schools. Thus, there was a negative feedback in 75 per cent schools. |
| 3. | Odisha | In 139 schools (94 per cent) mothers were not involved to supervise preparation of meals and feeding of children. |
| 4. | Punjab | Out of 90 test checked schools, mothers were not involved in 59 schools to supervise/prepare food for MDM. |
| 5. | Tripura | In 11 (11 per cent) schools out of 96 test school foods was not tasted by any teacher or mother before serving to the children. |
| 6. | Uttar Pradesh | In 29 schools teachers were not involved to ensure that good quality of food was served to children while in 207 schools mothers were not present to supervise preparation and serving of meals to children. |

Thus, mechanism prescribed for ensuring the quality of food provided to the children, was either not in place or the extent of its working could not be assessed owing to lack of documentation.

3.6.6 Calorific value not being ensured

To achieve the objectives of the Scheme, the scheme guidelines prescribed the nutritional content in the MDM (i) Calories – 450 and 700 and (ii) Protein-12 gm and 20 gm for primary and upper primary respectively. The above nutritional content is to be ensured through a package consisting of the following ingredients per child per school day:

| Sl. No. | Item | Primary | Upper Primary |
|---------|-----------------|---|---------------|
| 1. | Rice/Wheat | 100 gms | 150 gms |
| 2. | Pulses | 20 gms | 30 gms |
| 3. | Vegetables | 50 gms | 75 gms |
| 4. | Oil | 5 gms | 7.5 gms |
| 5. | Micro-nutrients | Adequate quantities of micro-nutrients like Iron, Folic Acid, Vitamin-A etc. in convergence with NRHM | |

No record/register was being maintained to ensure the minimum calorie and protein content provided in the cooked meal being served to the children in the test checked schools of **Chhattisgarh, Meghalaya, Sikkim, Tripura** while in **North and Middle Andaman** there was no system in place to ensure that the specified ingredients were being provided to the children. Thus, required calorie and protein content of the meals being supplied to the children availing MDM could not be ensured.

Case study

Cooked meal samples failing to meet prescribed standards

In **Delhi**, during the period 2010-14, Sri Ram Institute for Industrial Research (SRIIR) tested samples of cooked food of the 37 service providers. SRIIR found that a high percentage of samples (89 per cent) failed to meet the prescribed standards, as shown below:

| Year | Number of samples tested | Number of samples failed | Percentage of samples failed |
|--------------|--------------------------|--------------------------|------------------------------|
| 2010-11 | 352 | 333 | 94 |
| 2011-12 | 565 | 541 | 95 |
| 2012-13 | 559 | 500 | 89 |
| 2013-14 | 626 | 502 | 80 |
| Total | 2102 | 1876 | 89 |

Further, during 2013-14 the minimum and maximum value of calories in these cases ranged between 137.90 and 559.40 calories, and the value of protein ranged between 4.3 and 15.2 grams which was less than the prescribed nutrition value. Audit also observed that the Directorate extended supply orders of 31 service providers on 31 March 2014 for the year 2014-15 though their foodgrains samples had failed. This included 12 service providers who were penalised every

year for the past four years, thereby indicating continuous failure. The Directorate did not take any punitive measures and instead levied only penalty of ₹ 77.25 lakh on 37 defaulting service providers.

In nine states shortfall in supply of foodgrains in the meals served to children against prescribed quantity of foodgrains was noticed in selected schools/districts indicating that this prescribed nutrition was not provided to the children of these areas.

In **Karnataka**, ISKCON, an NGO supplied MDM to the children of 304 schools in the taluks (Ballari and Hosapete) of Ballari district. It however used 1044536 kg rice less than the prescribed norms in preparing MDM. Details are given in **Annex-VIII**.

3.6.7 Use of double fortified salt

As per Ministry's guidelines of July 2013, only "double fortified salt" should be used for cooking MDM.

In **Goa**, all the Self Help Groups were using iodised salt instead of double fortified salt.

In **Uttar Pradesh**, physical verification of 360 test-checked PS and UPS revealed that even iodised salt was not being used in 18 schools.

In **Delhi**, double fortified salt was not being used in kitchens due to its non-availability in the market.

3.6.8 Absence of emergency medical plan in schools

Paragraph (xi) of the guidelines dated 22 July 2013 issued by the MHRD, provides for envisaging emergency medical plan to afford medical treatment to school children in case of any untoward incident in the school. The District authorities should ensure that prompt medical attention is provided to children in the nearby medical facility or by deputing a doctor to the school.

In **Delhi**, Principals of selected schools stated (September to December 2014) that though no formal emergency plan had been envisaged, the

treatment would be done in the nearest Government hospital or by private doctor, in case of any incident.

In **Goa**, it was observed that no doctor was appointed in any of the 60 schools under emergency medical plan. All the schools were dependent on the Public Health Centre in the region, which in many cases was not located in the nearby locality. The department stated that Director of Health Services was requested to make emergency medical plan.

In **Manipur**, no emergency medical plan was envisaged by the sampled schools.

In **Punjab**, audit observed that in 80 out of 90 test checked primary and upper primary schools, no emergency plan was prepared and displayed by the school authorities. Further no instructions at the Directorate/District level were issued in this regard.

In **Tripura**, department did not envisage any emergency medical plan.

3.6.9 Absence of convergence activities

The MDM Scheme guidelines provide that the programme has to be implemented in close convergence with several other development programmes implemented by various Ministries so that all the requirements for implementation of the scheme like kitchen-cum-store, water supply, kitchen devices, school health programme for health check-up, supplementation of micro-nutrients, de-worming medicines etc. could be provided to all schools in the shortest possible time frame. Detail of items requiring close convergence with other scheme/programme is given in **Annex-IX**.

Due to deficient monitoring of the scheme by the Ministry and non-convergence with other schemes audit observed the following:

- Despite availability of central assistance, Kitchen cum Store were not constructed and MDM was cooked in open and unhygienic conditions.

- No health check-ups camps were organised in convergence with National Rural Health Mission (NRHM).
- The role of the Ministry was limited to allotment of budget. It did not attempt to ensure availability of essential facilities like drinking water, kitchen devices for cooking food and proper and timely health check-ups.
- States did not plan convergence of scheme through various centrally sponsored schemes on the various components of the schemes. A few instances of non-convergence and lack of coordination among various stakeholders is given in **Table 3.5** below:

Table 3.5: Cases of Non-Convergence

| MDM Scheme component | Lack of convergence/coordination with the schemes | States |
|-------------------------------|---|-----------------------------|
| Health check-ups | National Rural Health Mission | Kerala |
| Constructions of Kitchen Shed | Sampoorna Grameen RozgarYojana Sarva Shiksha Abhiyan Basic Services for Urban Poor Urban Wage Employment Programme | Meghalaya, Uttar Pradesh |
| Drinking Water | Accelerated Rural Water Supply Programme Swajaldhara | Uttar Pradesh |
| Kitchen Devices | Sarva Shiksha Abhiyan | Uttar Pradesh |

Further, based on the records made available to audit at the district/block/school level in 34 states/union territories, departments of 19 states did not obtain inputs regarding construction of kitchen sheds, provision of drinking water, school health programmes, etc; from concerned departmental functionaries, leading to disjointed efforts of various agencies towards the same goal. The status of convergence in 19 states is given in **Annex-X**. Thus, convergence activities were not undertaken in a coordinated manner.

3.7 Cooking infrastructure wholly inadequate/unsatisfactory

Provision of infrastructure facilities such as kitchen-cum-store are an essential component for proper implementation of the MDM Scheme for

supply of healthy, hygienic and hot cooked meal to the children and also safe storage of foodgrains at the school level. Absence of kitchen-cum-store or inadequate facilities would expose children to health hazards as well as possible fire accidents. The provision of kitchen cum store had also been made mandatory under Right to Education Act 2009.

The Ministry sanctioned 10,01,054 units of kitchen sheds for schools as of March 2014. States/UTs have constructed only 6,70,595 units (67 *per cent*) upto 31 March 2014. The construction work had been completed for less than 60 *per cent* of the sanctioned kitchen cum stores in the states/UTs of **Andhra Pradesh** (17 *per cent*), **Kerala** (13 *per cent*), **Tamilnadu** (27 *per cent*), **Manipur** (38 *per cent*), **Maharashtra** and **Rajasthan** (58 *per cent*), **Jharkhand** (53 *per cent*), **Uttarakhand** and **Odisha** (52 *per cent*), **A&N Islands** and **D&N Haveli** (2 *per cent*). (**State wise position in Annex-XI**).

Audit observed that these facilities were mostly deficient in 26 sample checked states as detailed in **Annex-XII**.

Three States/UTs **Dadra and Nagar Haveli** (100 *per cent* of the test checked schools), **Manipur** (93.33 *per cent* of the test checked schools) and **Arunachal Pradesh** (77.77 *per cent* of the test checked schools) did not have kitchen sheds. In **Bihar**, **Lakshadweep** (100 *per cent* of the test checked schools), **Arunachal Pradesh**, 98 *per cent* of the test checked schools, **Kerala**, **Manipur** and **Nagaland**, 90 *per cent* of the test checked schools, did not have LPG connections. In **Chhattisgarh**, 100 *per cent* of the test checked schools did not have drinking water facility.

Hence, out of 2854 test checked schools in 26 states/union territories 931 schools did not have pucca kitchen sheds, 648 did not have kitchen devices/utensils, 1389 did not have LPG connections and 396 schools did not have drinking water facility.

In **Madhya Pradesh**, Anuppur district more than one kitchen shed was found constructed under different schemes in six out of 30 test checked schools. Photograph pertaining to a school is given below:



Photo 11: Multiple kitchen sheds constructed at Primary School Moliyatola, Anuppur, Madhya Pradesh dated 01 November 2014

In **Assam**, in three test checked school, no kitchen sheds were available and food was being cooked in corridor of the schools as evident from the photographs given below:



Photo 12: Tarajan HS-Jorhat



Photo 13: 5 No. Ward LPS-Mariani-Jorhat

Similarly, in GPS HB Colony, Hamirpur, **Himachal Pradesh**, in the absence of kitchen shed, the meal was being cooked in the classroom as shown in the photo given below:



Photo 14: Meal cooked in classroom in GPS HB Colony, Hamirpur, Himachal Pradesh

In **Tamilnadu**, in Panchayat Union Middle School, Pullarambakkam, kitchen shed was constructed but the same was not handed over by the contractor. In Panchayat Union Primary School, Naikkanur, it was found that due to non-availability of water in school, the children were made to fetch water from outside as shown in the photos below:



Photo 15: KCS was not handed over by the contractor for 2 years as a result the constructed building was not used (PUMS, Pullarambakkam School)



Photo 16: Students were found engaged in bringing water in PUPS, Naikkanur.

In **Odisha**, in seven schools⁹ despite construction of new kitchen shed, meal was not cooked in the shed as the size of the shed was considered inadequate for cooking. As a result, the related expenditure was rendered unfruitful. Photo of kitchen of Akhua Odanga High School, Akhua Odanga is given below:

⁹ Akhua Odanga High School in Kendrapara, Badatarakmunda PS & Pitapada PS in Balangir, Hatapada PS in Kandhamala



Photo 17: Cooking of MDM was not done in the newly constructed kitchen shed due to small size(10'X9')



Photo 18: Cooking of MDM is done in an old class room due to inadequate space in kitchen shed

In one school at district Rajgarh, **Madhya Pradesh** due to non-availability of proper utensils, MDM was being served in the hands of children as shown in the photograph below:



Photo 19: Serving of MDM in hands of students in the absence of proper utensils
Middle School, Modbadli, District Rajgarh, dated 31 October 2014

As a result of non-availability of pucca kitchen sheds the meal was being prepared in the open/verandah/cook-cum-helper's house as well in the classrooms, exposing the children to health hazards besides disrupting classes.

In **Puducherry**, 210 out of 805 vessels utilized for transporting cooked food to schools from various central kitchens were without tight lid (top cover). Transporting cooked meal in vessels without tight lid is fraught with

the risk of wastage and contamination of food. The following photographs capture unhygienic practices:

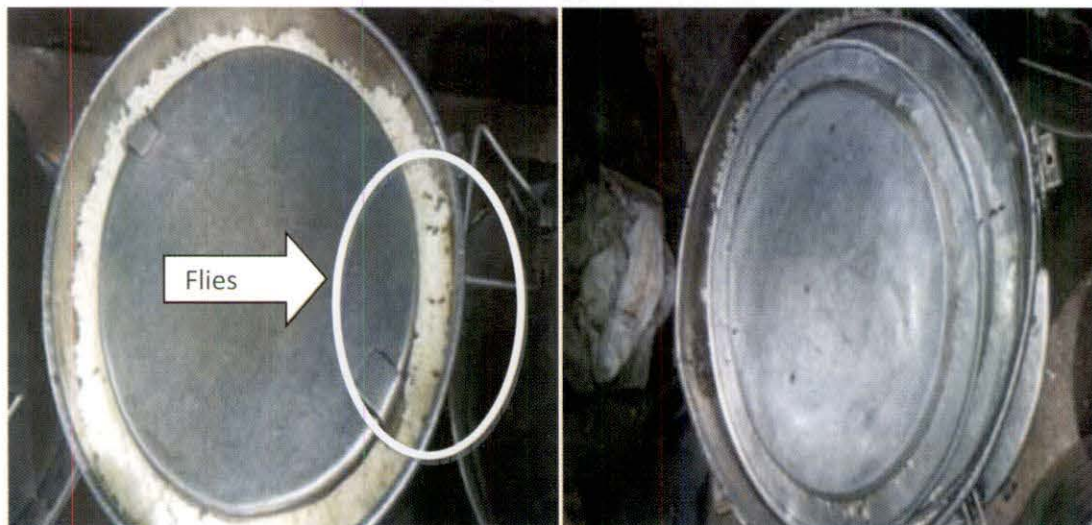


Photo 20: CK Villianur – Food containers without proper lid and food contaminated by flies

3.8 Excess claim of transportation charges

As per Para 2.3(ii) (b) of the scheme guidelines, the Central Government was to reimburse the actual cost of transportation of foodgrains from the nearest FCI godown to the schools subject to a prescribed ceiling of ₹ 75 per quintal.

In 10 states (**Manipur, Meghalaya, Andhra Pradesh, West Bengal, Haryana, Chhattisgarh, Madhya Pradesh, Uttar Pradesh, Tripura and Nagaland**) the nodal agencies claimed transport charges in excess of the actuals resulting in excess claim of ₹ 47.49 crore during 2009-10 as detailed in **Annex-XIII**.

3.9 Providing MDM in drought affected areas

Para 5.1(4) of MDM guidelines stipulated that mid day meal would also be served in schools during summer vacation in areas which were formally notified by Government as drought affected. In case notification declaring an area as drought affected is issued at a time when summer vacation has already commenced or is about to commence, State Government should provide mid day meal in primary schools located in such area in anticipation of release of central assistance. In **Tamilnadu** and

Uttarakhand funds of ₹ 116.90 crore could not be utilised in drought affected areas. State-wise details of shortcomings noticed in providing MDM in drought affected areas are given in **Annex-XIV**. Case study highlighting discrepancies in MDM in drought affected area of Odisha is given below:-

Case study

In **Odisha**, the state government declared several blocks in various districts as drought affected during the years 2011, 2012 and 2013. The schools in these blocks were to serve MDM during the summer vacations. However, funds were released by the state government with delays of 370 days, 199 days and 35 days for the years 2011, 2012 and 2013 as given in the table below:

Non-serving MDM during summer vacation in drought affected areas

| Name of the cropping season declared as affected | Date of notification declaring the area as drought affected | Numbers of blocks/district affected | Date of released fund to the district | Amount released ₹ in crore) |
|--|---|---------------------------------------|---------------------------------------|-----------------------------|
| Kharif 2010 | 19 April 2011 | 128 blocks/ULBs covering 17 districts | 08 May 2012 | 17.31 |
| | | | 23 Nov 2012 | 21.97 |
| Kharif 2011 | 29 February 2012 | 167 blocks/ULBs covering 19 districts | | |
| Kharif 2012 | 18 February 2013 | 10 blocks covering 04 districts | 07 June 2013 | 0.98 |

Therefore, funds were released by the department after completion of summer vacations 2011 and 2012. As a result, MDM was not served in these schools during the summer vacations.

Even after release of fund, no follow up action was taken by the State Nodal Office (MDM) to ensure providing mid-day meal to the children during the next summer vacations. In one test checked district (Kendrapara), audit observed that entire funds of ₹ 99.79 lakh provided (May 2012 and November 2012) remained unutilized (September 2014), as no mid day meal was provided during summer vacation in the district.

Thus, due to deficiencies in implementation and lack of co-ordination between the State Office with district offices, children in drought affected

areas were deprived of getting cooked meal in summer vacations. Besides, central assistance thereon could not also be availed. Reply of the Department was awaited (December 2014).

3.10 Revision of transportation cost of foodgrains.

As per MDM guidelines 2006, transport subsidy was fixed at ₹ 100 per quintal for special category states and ₹ 75 per quintal for other states. The rates of transport assistance were revised in subsequent years for special category states. Audit while analysing the utilisation of transport assistance for the year 2013-14 found that the rates fixed by the Ministry were not on actual basis. Some instances are given in **Table 3.6** below:

Table 3.6: Rates of transportation cost

| Sl. No. | Name of state | Rate of transport assistance fixed by Ministry (In ₹) | Foodgrain lifted (in MTs) during 2013-14 | Expenditure on transport assistance by state (₹ in lakh) | Actual rate of transport assistance per MT incurred by state (In ₹) |
|---------|---------------|---|--|--|---|
| 1. | Goa | 750 | 3938.02 | 17.85 | 453 |
| 2. | Rajasthan | 750 | 109630.53 | 395.13 | 360 |
| 3. | Sikkim | 1820 | 2396.50 | 51.85 | 2164 |
| 4. | Uttarakhand | 1140 | 21460.22 | 345.46 | 1610 |
| 5. | Uttar Pradesh | 750 | 275595.69 | 1945.92 | 706 |
| 6. | Chandigarh | 750 | 910 | 6.39 | 702 |
| 7. | Daman & Diu | 750 | 358.43 | 3.63 | 1013 |
| 8. | Delhi | 750 | 30950.87 | 112.01 | 362 |
| 9. | D&N Haveli | 750 | 952.39 | 11.19 | 1175 |

From the above, it may be seen that the actual cost of transportation of foodgrains was different in each state during 2013-14. In some states, it was more than the rate fixed by the Ministry and in some cases it was less than the prescribed rate.

Thus, the Ministry did not adopt a scientific basis for fixing the rates of transportation of foodgrains. As a result, some states were facing extra financial burden for implementing MDM Scheme.

3.11 Non-utilisation of LPG Subsidy released by GOI

Records of the Ministry relating to release of Central Assistance to various State Governments/UTs Administrations for meeting additional expenditure incurred on the procurement of LPG cylinder after withdrawal of subsidy in September 2012 revealed that the Ministry had released ₹ 296.52 crore to 15 states/UTs during 2012-13. However all the states/UTs except Karnataka could not utilise this additional central assistance and reported it as unspent. These unspent balances were adjusted from the subsequent releases of central assistance to the states/UTs during 2013-14 as intimated by the Ministry.

Further, during 2013-14 also Ministry released ₹ 320.35 crore as central assistance towards the procurement of unsubsidised LPG cylinders to 17 states. Audit examination revealed the following:-

- Audit could not find the basis on which the additional central assistance of ₹ 296.52 crore and ₹ 320.35 crore was released by the Ministry in 2012-13 and 2013-14 for the procurement of unsubsidised LPG cylinders. The information was called for but was not provided (March 2015).
- In the states of **Andhra Pradesh, Assam, Punjab and Uttar Pradesh** the unutilised funds for LPG subsidy amounted to ₹ 255.55 crore. In Tripura a sum of ₹ 23.58 crore was irregularly drawn by Inspector of School (IS), Sadar. Details of cases in other states are given in the **Table 3.7** below:

Table 3.7: Cases of non-utilisation of LPG subsidy

| Sl. No. | States | Audit findings |
|---------|----------------|---|
| 1. | Andhra Pradesh | The Ministry released (March 2013) an amount of ₹ 23.34 crore as recurring central assistance for reimbursement of additional funds incurred for procurement of unsubsidized LPG cylinders under MDM Scheme for the year 2012-13. Audit observed that the grant released by the Ministry was lying unutilised as of March 2014. |
| 2. | Assam | The Ministry released central assistance of ₹ 3.23 crore for procurement of unsubsidised LPG cylinders which was received by state government Ministry in March 2013 (₹ six lakh) and February 2014 (₹ 316.64 lakh). The entire fund was not released to State Nodal Office (SNO) till November 2014. Thus the intended objective of utilisation of LPG/gas based cooking under MDM did not materialise as 98 per cent schools were still using firewood. |
| 3. | Punjab | <p>The Ministry released (March 2013) ₹ 21.81 crore as recurring Central Assistance for the year 2012-13 and ₹ 30.80 crore for 2013-14.</p> <p>Audit observed that state government released ₹ 21.81 crore to the implementing agency during 2012-13 and an expenditure of ₹ 1.52 crore was incurred on reimbursement of LPG subsidy and remaining ₹ 20.29 crore were utilized towards cooking cost. The Central assistance of ₹ 30.80 crore for the year 2013-14 remained blocked with State Government. Thus, demand of LPG subsidy without obtaining the requirement from school level resulted in irregular utilization of ₹ 20.29 crore besides blocking of ₹ 30.80 crore.</p> <p>The Department stated (September 2014), that the released funds could not be disbursed to the schools due to lack of original receipt of refilling the gas cylinders. However, the DEO, Hoshiarpur stated that neither any demand for the compensation of unsubsidized cost of LPG cylinder was received from the schools nor any demand was raised by the district. This showed that the State did not send a meaningful demand to the Ministry. Further, regarding ₹ 30.80 crore, the Department stated that the State Government did not release the funds during financial year 2013-14, which were revalidated by Ministry for the year 2014-15. The reply was not tenable as the demand of funds was raised at directorate level without getting the actual requirement of funds from the schools.</p> |

| | | |
|----|---------------|--|
| 4. | Tripura | Government of India sanctioned ₹ 70.71 lakh (2012-13: ₹ 34.50 lakh and 2013-14: ₹ 36.21 lakh) for reimbursement of additional funds incurred by the Government of Tripura for procurement of unsubsidized LPG cylinder. However, it was noticed from the records of Inspector of School (Block level Education Officer) Sadar-A that none of the schools had valid LPG connection. Further, ₹ 23.58 lakh was irregularly drawn by the Inspector of School (IS), Sadar on the basis of vouchers submitted by the 91 schools by collecting from different unauthorized agencies leading to irregular drawal of ₹ 23.58 lakh. |
| 5. | Uttar Pradesh | Ministry released ₹ 198.95 crore during 2012-14 for reimbursement of differential cost of LPG, out of which only ₹ 0.77 crore was utilized which indicates that funds were demanded from the Ministry without assessing the actual requirement. |

The instances brought out above indicate that the action of the Ministry to release funds was supply driven rather than the result of a well-conceived plan.

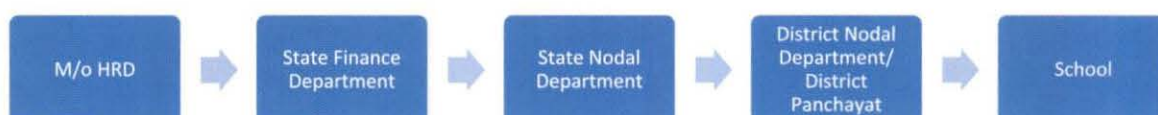
Recommendations:

- The system of inspections must be strengthened to ensure that foodgrains of at least Fair Average Quality as prescribed, are received from FCI Depot. State governments should fix accountability for lapses in this regard.
- The convergence activities with other departments must be accelerated to overcome deficiencies in the infrastructural facilities like provision of kitchen sheds and drinking water facility. Ministry may ensure regular health checks as prescribed and also advise the states to document the results of such health checks in order to ascertain the improvement in nutritional levels of children. Provision of weighing machines and height recorders in each school must be ensured.
- MDM Scheme could be variegated in nature and can be made flexible by making provisions for alternate nutrition, local produce instead of dry ration based meals to lessen monotony, keeping in view regional variations of taste and availability.

CHAPTER-IV

Financial Management

As per MDM Scheme guidelines, after approval of AWP&B of states by Programme Approval Board, the Ministry releases first instalment of central assistance in April/May each year subject to unspent balances available with the State Government/UT Administration not exceeding 20 per cent of the previous year's releases. The Ministry releases second instalment in September/October based on progress of expenditure incurred out of the first instalment. The fund flow chart is given below:



Budget estimates and expenditure

Rule 48(2) appendix 2 of GFRs provide guidance on preparation of budget and states that the budget should be prepared with due care. The details of budget estimates, releases and expenditure during 2009-10 to 2013-14 are given in **Table 4.1** below:

Table 4.1: Details of budget estimate and expenditure

| Year | Budget Estimate | Revised Estimate (RE) | Released | Expenditure | ₹ in crore | |
|--------------|-----------------|-----------------------|-----------------|-----------------|--------------------------------------|--|
| | | | | | Excess (+)/ Deficit (-) w.r.t. to RE | Excess (+)/ Deficit (-) w.r.t. to releases |
| 2009-10 | 8000.00 | 7359.15 | 6937.26 | 5621.67 | (-)1737.48 (24 per cent) | (-) 1315.59 (19 per cent) |
| 2010-11 | 9440.00 | 9440.00 | 9124.52 | 7786.56 | (-) 1653.44 (18 per cent) | (-) 1337.96 (15 per cent) |
| 2011-12 | 10380.00 | 10239.01 | 9890.72 | 9235.82 | (-)1003.19 (10 per cent) | (-) 654.90 (6.62 per cent) |
| 2012-13 | 11937.00 | 11500.00 | 10858.16 | 10196.98 | (-) 1303.02 (11 per cent) | (-) 661.18 (6 per cent) |
| 2013-14 | 13215.00 | 12189.16 | 10910.35 | 10873.75 | (-) 1315.41 (10.79 per cent) | (-) 36.60 (0.34 per cent) |
| Total | | 50727.32 | 47721.01 | 43714.78 | (-) 7012.54 | (-) 4006.23 |

(Source: Details furnished by Ministry)

From above it may be seen that:

- (i) There were persistent savings ranging between 10 to 24 *per cent* of budget estimates during 2009-10 to 2013-14
- (ii) Consistent savings indicate that the budgeting process was unrealistic.

The main reasons for savings were excess allocation of foodgrains, under utilisation of Management, Monitoring, and Evaluation (MME) fund, transportation cost etc.

4.1 Delay in release of funds at various levels

Para 3.3 (ii) and (iii) of the guidelines stipulates that state finance department should release the funds intended for MDM expeditiously. Further, wherever possible states/UTs administrations may consider electronic transfer of funds from state to village level through banking channels. Audit observed several instances of delay in release of funds at various levels viz. from State Finance Department to Nodal Department, from Nodal Department to various implementing authorities at districts/blocks/school level in states as shown in **Annex-XV**. Delay in releasing funds at various level led to interruption in serving meal to children in schools. Delay in release of funds led to various irregularities as given in **Table 4.2** below:

Table 4.2: Cases of delay in release of funds

| Sl. No. | State | Audit findings |
|---------|-------------------|---|
| 1. | Arunachal Pradesh | Joint physical verification with Departmental officials in the test checked districts (Papumpare, East Siang and West Kameng) revealed that to prevent disruption in serving MDM Scheme, teachers procured cooking items from local stores and also made payment of honorarium to Cooks-cum-helpers from their own pocket or on credit basis. |
| 2. | Assam | Due to delay in release of funds viz. cooking cost, the targeted days for providing meals could not be covered. |

| | | |
|----|-------------------|---|
| 3. | Jammu and Kashmir | <p>In Kupwara, Leh and Kargil districts funds of ₹ 1.76 crore were diverted from School local funds towards cooking cost during 2010-11. Similarly, in Jammu funds to the extent of ₹ 7.84 crore were spent out of school local funds on cooking cost component. As a result, scheme funds which were received belatedly remained unutilised to the extent of ₹ 8.12 crore at the close of financial year.</p> |
| 4. | Punjab | <p>The Ministry sanctioned grant of ₹ 50 crore and ₹ 25.16 crore for the financial year 2011-12. In April 2012, General Manager, MDM Cell, Government of Punjab informed that ₹ 75.15 crore released during 2011-12 remained unutilised as on 01.04.2012 due to non-release of these funds to MDM Cell by the State Finance Department. General Manager also requested to revalidate this amount for the year 2012-13. The State Government while submitting proposal for release of funds for the year 2012-13, reported the expenditure which included this amount. Thus, the state government misrepresented the expenditure for the year 2011-12. On seeking reason for wrong reporting of expenditure, the state government explained that funds of ₹ 75.15 crore were released in July 2012 for the expenditure already committed during 2011-12 by taking loans from shopkeepers to continue the MDM Scheme in the State on credit basis. The Ministry accorded its approval in October 2012 to utilise the funds of ₹ 75.15 crore in 2012-13.</p> <p>As per MDM guidelines, the State Government was responsible to ensure adequate budgetary provisions towards assistance for cooking cost and establishing systems for timely flow of funds towards all components of the programme, viz. cooking costs, infrastructure, procurement of kitchen devices, etc. Further, there was no clause to run the MDM Scheme on credit basis in any state.</p> <p>Thus, State Finance Department, Punjab could not release funds to MDM Cell, Punjab timely and left the school administration to continue the scheme on credit basis.</p> |
| 5. | Tripura | <p>Due to shortage/non-availability of funds MDM was continued on credit basis or temporarily discontinued.</p> |

4.2 Diversion of funds

Audit came across instances of diversion of funds amounting to ₹ 123.04 crore in eight states indicating weak financial controls and lack of accountability. State-wise extent of diversion of funds is given in **Table 4.3** below:

Table 4.3: Cases of diversion of funds

| Sl. No. | State | Extent of Diversion |
|---------|----------------|---|
| 1. | Chhattisgarh | ₹ 5.84 lakh received for kitchen shed were diverted for other miscellaneous purposes. |
| 2. | Karnataka | State nodal department diverted ₹ 6.85 lakh towards meeting electricity charges, travel expenses, purchase of stationery, and meeting hotel expenditure. |
| 3. | Madhya Pradesh | In six ¹⁰ districts, ₹ 553.23 lakh were diverted/utilised for purposes other than MDM, out of which an amount of ₹ 91.91 lakh could not be recouped as of 31 March 2014. |
| 4. | Maharashtra | During 2010-11 to 2013-14, ₹ 91.78 crore were diverted from the amount meant for cooking cost and expenditure of ₹ 87.47 crore was incurred for providing micronutrients supplementation to the children. |
| 5. | Odisha | ₹ 1.13 crore ¹¹ were diverted for disbursement of old age pension, flood operation, CMRF, NREGA between June 2009 and July 2012. |
| 6. | Punjab | ₹ 41.00 lakh were diverted towards renovation and rent of headquarters' office during 2012-13. The Department stated (October 2014) that payment was made as per order of higher authorities. The reply is not valid as it attempts to justify as irregular action. In another case, the Ministry released (March 2013) ₹ 21.81 crore as recurring Central Assistance for LPG subsidy. The state government released ₹ 21.81 crore to the implementing agency during 2012-13 out of which expenditure of ₹ 1.52 crore was incurred on reimbursement of LPG subsidy and remaining ₹ 20.29 crore were diverted towards cooking cost. |

¹⁰ Anuppur, Bhopal, Dhar, Mandsaur, Rajgarh and Sidhi

¹¹ ₹ 46.90 lakh by BDO, Astaranga, ₹ 66.35 lakh by BDO, Satyabadi

| | | |
|----|-------------|--|
| 7. | Uttarakhand | In two districts, ₹ 2.66 crore was diverted during 2010-11 to 2013-14 from one component to another. |
| 8. | Puducherry | Central assistance of ₹ 5.42 crore was diverted to meet the components of expenditure under state programmes during 2009-14. |

4.3 Reporting of quarterly progress reports, utilisation certificates and unspent balances

The state nodal departments were to furnish monthly reports on off take of foodgrains, quarterly claims towards transport subsidy and detailed quarterly progress reports (regarding coverage of children, progress of provision of infrastructure and unspent balance of central assistance at the end of the quarter) to the Ministry. Failure to furnish information about unspent balance would affect further release of central assistance. The returns were meant to facilitate subsequent allotment of foodgrains by the Ministry and also to monitor implementation of the scheme in the states.

Utilisation certificates were required to be furnished by the 30th of June of the following financial year.

4.3.1 Quarterly progress report/UCs

In **Goa**, it was seen from the QPRs sent to the MHRD for the period 2009-10 to 2013-14 that closing balance of the last quarter in respect of the cooking cost, transportation, monitoring & evaluation and Cook-cum-Helper did not match with the opening balance of the succeeding quarter. Variations were noticed between the balance amounts carry forwarded in the QPRs and those worked by Audit as detailed below:

(₹ in lakh)

| Year | Closing balance as per QPR | Actual Closing balance calculated | Difference | Remarks |
|---------|----------------------------|-----------------------------------|------------|-------------------------------------|
| 2009-10 | 215.36 | 422.08 | 206.72 | Central assistance and state share. |
| 2010-11 | 51.26 | 234.74 | 183.48 | (as above) |

| | | | | |
|---------|--------|--------|--------|-------------------------|
| 2011-12 | 50.83 | 338.34 | 287.51 | Only central assistance |
| 2012-13 | 62.86 | 273.22 | 210.36 | (as above) |
| 2013-14 | 117.08 | 614.54 | 497.46 | (as above) |

Thus, the figures furnished to the Ministry were incorrect.

Nagaland - The Ministry released adhoc grant of ₹ 734.16 lakh for the year 2013-14 on 22 April 2013. The adhoc grant was released by the State Government to districts on 28 August 2013. Districts released the funds on 8 September 2013 to Blocks/Schools. Thus, there was a delay of nearly 4.5 months in reaching the funds from central to block level/schools. Further, the state government submitted the Quarterly Progress Reports (QPR) to Ministry belatedly for the year 2013-14 with delays ranging from 31 to 144 days. Non submission of QPRs/Utilization Certificates and other required information timely had a cascading effect and the Ministry could not release the first and second instalments on time to state Government of Nagaland.

Commissioner and Secretary, Government of Nagaland informed that during the year 2013-14 the state managed to implement the scheme with support from state resource. However, the delay in submission of QPRs reflects the lack of effectiveness of monitoring mechanism at the state level.

Odisha- Utilisation certificate against grant of ₹ 756.49 crore received up to 2013-14 were not submitted to the Ministry as of September 2014. The State Nodal Office stated that the UCs could not be submitted due to non-receipt of respective UCs from District Level Offices.

Punjab- Utilisation certificate for the Central assistance of ₹ 5.92 crore and ₹ 372.39 crore received in 2009-10 and 2012-14 respectively had not been submitted to the Ministry. Department stated that UCs would be submitted shortly (October 2014).

4.3.2 Incorrect reporting of unspent balances in the utilisation certificates

Five states furnished incorrect Utilisation Certificates without ascertaining the actual position of utilisation of funds as per details given in **Table 4.4** below:

Table 4.4: Cases of incorrect utilisation certificates

| Sl. No. | State | Status of Utilisation Certificates |
|---------|---------------|--|
| 1. | Bihar | State government reported nil unspent balance as of March 2014 under non-recurring head whereas unspent balance of ₹ 88.49 crore was reflected in the cash book. |
| 2. | Gujarat | The Ministry released ₹ 166.27 crore to the state government between 2006-07 and 2012-13 for construction activities, purchase of kitchen devices, gas connection and MME. However, the state government furnished utilisation certificate to the Ministry for the entire amount despite the fact that construction activities were incomplete till March 2014 and funds were still lying unutilised in the bank account. |
| 3. | Haryana | The state reported unspent balance of ₹ 18.20 crore under cooking cost in utilisation certificate as on March 2012 while the actuals were ₹ 18.37 crore. |
| 4. | Nagaland | The state had not shown the amount of rice valuing ₹ 0.59 crore in the utilisation certificate furnished to the Ministry. In other case the nodal department kept ₹ 8.30 crore (Central assistance) in civil deposit on 25.3.2013 and the amount was withdrawn in two instalments on 30.3.2013 (₹ 3.45 crore) and 30.10.2013 (₹ 4.85 crore). However, the amount of ₹ 4.85 crore which was withdrawn in the year 2013-14 was reported as expenditure for the financial year 2012-13 in utilisation certificates submitted to the Ministry. Misreporting of expenditure figures also resulted in inflated expenditure figure for the year 2012-13. |
| 5. | Uttar Pradesh | <ul style="list-style-type: none"> Hardoi district had shown only ₹ 2.48 crore in the UC for 2009-10 against the closing balance of ₹ 15.20 crore towards cooking cost. |

- In another case UC submitted to the Ministry indicated expenditure of ₹ 72.90 crore whereas audited balance sheet indicated total expenditure as ₹ 57.88 crore on MME during 2009-13. Thus, excess expenditure of ₹ 15.02 crore was reported to the Ministry.

4.3.3 Non-reporting of unspent balances

Para 5.1.9 of MDM guidelines envisages that while submitting utilisation certificate to the Ministry, the unspent balance should be worked out after considering balance of cash at all levels i.e. state, district, block and school. Audit observed that in 9 states¹², unspent balance of ₹ 89.84 crore was not reported by the implementing agencies at block/district level to State Nodal Department. Thus, due to non-reporting of unspent balance it could not be accounted in utilisation certificates furnished by the state nodal department and entire amount of ₹ 89.84 crore remained out of purview of certified accounts of those states.

4.3.4 Weak internal control mechanism

Unspent balance towards central assistance was to be refunded to the Ministry after the close of financial year or to be adjusted by the Ministry against the central assistance to be given in next financial year. However, in **Lakshadweep**, unspent balances of the grants received under the scheme between 2009-10 and 2013-14 amounting to ₹ 130.24 lakh were neither refunded to the Ministry nor adjusted by the Ministry while releasing the central assistance for the next financial year. The funds were instead lying in the saving bank account of the UT government.

Retention of huge balances in bank by the UT government indicates weak internal control mechanism in the Ministry. The Department replied that the unspent balance of ₹ 130.24 lakh would be refunded in consultation with Ministry.

¹² Chhattisgarh- ₹ 56.54 lakh, Haryana-₹ 38.90 crore, Karnataka-₹ 2.54 crore, Madhya Pradesh-₹ 3.82 crore, Manipur-₹ 1.85 crore, Lakshadweep-₹ 1.19 crore, Odisha-₹ 32.73 crore, Tripura-₹ 3.47 crore and Uttarakhand-₹ 4.77 crore

4.3.5 Unutilized Transport Assistance

In **Uttarakhand**, scrutiny revealed that transport assistance of ₹ 127.01¹³ lakh was lying unspent in three districts i.e. Pauri, Pithoragarh and Udham Singh Nagar at the end of March 2012 and despite a clear indication about non requirement of transport subsidies by these districts in the following years, an amount of ₹ 121.55¹⁴ lakh was released to these districts during 2012-14. Further, the unspent balance of transport assistance during 2009-14 ranged between ₹ 21.86 lakh and ₹ 72.07 lakh in Almora while in Tehri it was between ₹ 36.61 lakh and ₹ 49.34 lakh was also noticed. Therefore, funds were released without assessment of actual requirement and consequently, remained unutilised.

4.4 Non-accountal of interest earned on grant

Paragraph 5.1 (9) of the guidelines provides that, release of first balance (second instalment) would be subject to previous year's unspent balance available with the State Government and unspent balance would be worked out after considering balances of stock and cash at all levels.

Audit observed that in as many ten states amount of ₹ 103.95 crore earned as interest on the grant at school/block/district/state level was not reported to the Ministry in the utilisation certificate for its further adjustment in subsequent releases. State-wise detail of interest earned is given in **Table 4.5** below:

Table 4.5: Details of interest earned

| Sl. No. | State | Amount (₹ in crore) |
|---------|------------------|---------------------|
| 1. | Bihar | 54.46 |
| 2. | Haryana | 5.80 |
| 3. | Himachal Pradesh | 0.21 |
| 4. | Jharkhand | 1.60 |
| 5. | Madhya Pradesh | 26.55 |
| 6. | Meghalaya | 2.72 |

¹³ Pauri-₹ 69.08 lakh, Pithoragarh-₹ 32.09 lakh and Udham Singh Nagar- ₹ 25.84 lakh.

¹⁴ Pauri-₹ 50.53 lakh, Pithoragarh-₹ 45.63 lakh and Udham Singh Nagar- ₹ 25.39 lakh.

| | | |
|-----|---------------|---------------|
| 7. | Odisha | 5.35 |
| 8. | Uttarakhand | 2.98 |
| 9. | Uttar Pradesh | 4.11 |
| 10. | Chandigarh | 0.17 |
| | Total | 103.95 |

4.5 Collection of donations by NGOs engaged in Mid Day Meal

- In **Maharashtra**, ISKCON (International Society for Krishna Consciousness) Food Relief Foundation¹⁵, Mumbai had been engaged by the Municipal Corporation of Greater Mumbai (MCGM) for providing mid day meal to children of 269 primary schools and 182 upper primary schools from 2008-09. It was noticed from the annual accounts of ISCKON for the year 2009-14 that ISKCON had collected donations amounting to ₹ 36.08 crore from various foreign and Indian organizations for “MDM Scheme”.
- In **Andhra Pradesh**, audit observed that the IFRF, Tirupati collected donations of ₹ 30.95 lakh during the years 2009-14.
- The action of ISKCON/NGOs to collect donations in the name of MDM Scheme was inappropriate as the scheme is totally financed by the Central Government/State Governments and funds for providing cooked meal to children were being released as per prescribed norms.

4.6 Funds for development of Infrastructure

4.6.1 Non-utilisation of funds for infrastructure of KCS

Audit observed that the funds of ₹ 283.75 crore released between 2006-07 and 2010-11 by the Ministry for construction of kitchen-cum-store (KCS) and for purchase/replacement of kitchen devices in eight states were lying unutilised as of March 2014 thereby defeating the purpose of providing meal in hygienic conditions. This indicates improper monitoring of the utilisation of the funds released by the Ministry. The state-wise specific findings are detailed in **Table 4.6** below:

¹⁵ ISKCON Food Relief Foundation a public charitable trust formed in July 2004 and registered under Bombay Public Trust Act, 1950 catering MDM in eight states under the brand name “Annamrita”.

Table 4.6: Cases of non-utilisation of funds

| Sl. No. | State | Audit observations |
|---------|----------------------|---|
| 1. | Andhra Pradesh | The Ministry released ₹ 303.18 crore for construction of 50529 kitchen-cum-stores during 2006-07 to 2008-09. Out of this only ₹ 104.85 crore were utilised leaving a balance of ₹ 198.33 crore. Similarly, out of funds of ₹ 39.23 crore released by the Ministry during 2006-08 for Kitchen devices, an amount of ₹ 14.14 crore remained unutilised. |
| 2. | Chhattisgarh | Zilla Panchyat Mahasamund released (February 2009) ₹ 27.72 lakh to five Urban Local Bodies (ULB) to construct 71 kitchen-cum-stores in 71 urban schools located in the district but even after a lapse of five years the construction work had not been commenced while the amount idled with the executive agencies. |
| 3. | Haryana | Funds of ₹ 8.02 crore released by the State Government to the Executing agency (Haryana School Shiksha Pariyojna Parishad) in March 2007 for construction of 1336 KCS remained unutilised. |
| 4. | Karnataka | During 2008-09 the Ministry sanctioned construction of 1,293 kitchen cum store at a unit rate of ₹ 60,000. The State Government released (February 2009) ₹ 7.76 crore to Kalaburagi district but the same was not further released to the schools and the entire amount remained in Government accounts. (January 2015). |
| 5. | Kerala | Out of central assistance of ₹ 7.71 crore released during 2006-07 for construction of 1285 Kitchen-Cum-Stores (KCS) the work of 483 KCS at an estimated cost of ₹ 2.90 crore was yet to be taken up. Further, the entire funds of ₹ 17.73 crore released subsequently for 1165 KCS during 2009-10 also remained unutilised. |
| 6. | Manipur | The Ministry released (September 2009) a sum of ₹ 82.50 lakh for procurement of 1650 nos. of kitchen devices which had not been utilised by the State Government due to ban imposed by the State Finance Department. Central assistance of ₹ 29.72 crore released by the Ministry in March 2011 for construction of KCS was not sanctioned and released to the State Government. |
| 7. | West Bengal | An amount of ₹ 3.55 crore released during 2007-11 for construction of kitchen sheds in Murshidabad and Birbhum districts could not be utilised as of March 2014. |
| 8. | Dadra & Nagar Haveli | The Ministry released non-recurring Central assistance of ₹ 49.28 lakh in October 2011 for construction of 50 kitchen cum stores. The amount was yet to be utilised as of March 2014. |

4.6.2 Injudicious sanction and release of funds on kitchen cum store

Audit observed that in four states, funds of ₹ 19.82 crore were released either to those schools where Kitchen cum stores (KCS) were already in place or the releases were made in excess of the requirement for existing number of schools. The specific cases are illustrated below:-

Meghalaya - ₹ 1.07 crore were released to two Sub-Divisional School Education Officers (SDSEO) Sohra and Amlarem for those schools already having KCS. The releases were made in convergence with Sarva Shiksha Abhiyan (SSA).

Audit further observed that during 2012-13, an amount of ₹ 1.08 crore was released to the SDSEO, Jowai and Khliehriat for construction of KCS in 40 schools as per revised rate. However, these schools had already been sanctioned with KCS at the old rate of ₹ 60,000 per unit in 2008-09. Thus, the action to issue revised sanction was irregular.

In **Odisha**, against 66388 schools covered under MDM, 69152 schools were reported to the Ministry while seeking fund for construction of kitchen sheds. On the basis of this inflated figure, Ministry released (2006-07 to 2009-10) ₹ 405.80 crore for construction of kitchens sheds in 69152 primary and upper primary schools of the state at ₹ 60000 per school and the state government received ₹ 16.58 crore in excess from Ministry as 66388 schools were available during 2009-10. This is indicative of availing excess central assistance based on wrong data on number of schools.

Similarly, in **Haryana**, bank drafts of ₹ 1.09 crore issued in March 2012 were returned by the school management committee on the grounds that the schools for which the amount was intended were already having Kitchen Cum Stores. This indicates poor planning and coordination.

4.6.3 Blocking of funds of ₹ 55.20 lakh released towards construction of Kitchen cum store for more than five years

Central assistance of ₹ 55.20 lakh was released to **Puducherry** during 2008-09 for construction of 92 kitchen-cum-stores. However, audit

observed that the funds were lying un-utilised till December 2014. This occurred because 12 central kitchens and 52 School Canteen Centres (SCCs) were already in existence to cater supply of MDM in all the schools under their jurisdiction. Thus, ₹ 55.20 lakh remained un-utilised and blocked for more than five years.

Further, the Secretary (SE&L), MHRD in review meeting (February 2012) advised that UT Government should make efforts to promote school based kitchens wherever possible and only in exceptional circumstances centralized/cluster kitchens should be promoted. However the nodal department failed to act on their directions.

4.6.4 Mis-reporting of data by the state government

Andhra Pradesh-The State Government misrepresented the data while seeking central assistance for KCS from the Ministry as detailed below:

| | |
|--|--------|
| No. of schools for which Central assistance obtained from 2006-07 to 2011-12 | 75,283 |
| Total no. of schools in the State in 2011-12 (as per AWP&B 2012-13) | 74,263 |
| No. of schools wherein kitchen sheds already existed as of 2006-07 | 25,203 |
| No. of schools served MDM by NGOs through centralized kitchen during 2011-12 | 2,420 |
| No. of schools requiring kitchen sheds (74263-25203-2420) | 46,640 |
| No. of schools for which excess financial assistance received from Gol (75283-46640) | 28,643 |

Thus, the State Government obtained excess central assistance by inflating the data of the schools requiring KCS.

The Ministry in December 2009 revised the cost of construction of KCS which was based on the State Schedule of Rates (SOR) and the plinth area norm depending on the number of children in the school. The cost of construction of KCS was to be shared between the Centre and the NER states on 90:10 basis and with other states/UTs on 75:25 basis.

As per the norms fixed by the Ministry there were three categories of plinth area in **Andhra Pradesh**:

| Category | No. of children in school | Estimated cost (₹ in lakh) | No. of schools exist | No. of schools proposed to GoI |
|--------------|---------------------------|----------------------------|----------------------|--------------------------------|
| Plinth-I | Below 100 | 0.80 | 7070 | Nil |
| Plinth-II | Above 100 and below 250 | 1.00 | 12745 | Nil |
| Plinth-III | Above 250 | 1.50 | 4939 | 24754 |
| Total | | 3.30 | 24754 | 24754 |

Audit observed State Government sought funds for construction of 24754 kitchen-cum-stores under Plinth-III category (against 4939 schools with more than 250 student strength) which was sanctioned by the Ministry in February 2012. Thus, the data submitted by the State Government was incorrect and led to excess central assistance of ₹ 84.91 crore.

4.7 Excess payment to ISKCON, Mumbai

The scheme provided for supply of foodgrains (Rice / Wheat) free of cost by the Ministry to implementing agencies at the rate of 100 gm and 150 gm per child per school day for primary and upper primary children respectively from the nearest FCI godown. The quantity of other ingredients (Dal, Vegetables, Masala, Oil, Salt etc.) to be used for providing the required calories and proteins in the cooked food are also prescribed under Scheme guidelines.

- Audit observed that for the meals provided during the period from 2010-11 to 2013-14 ISKCON lifted only 21511.60 quintals of rice against the prescribed requirement of 68561.18 quintals of rice. Thus the consumption of rice by ISKCON on an average was 40 gms only. Based on this criteria, the proportion of other ingredients would also be less to that extent.
- However, it was seen that payment for cooking cost¹⁶ was made to ISKCON at full rate during 2010-14 resulting in excess payment of ₹ 11.67 crore to ISKCON. Further, the test results of 187 meal samples prepared by ISKCON during 2010-14 revealed that meals failed to meet the prescribed standards. The actual payment made

¹⁶ Cooking cost means cost of other ingredients, vegetable and fuel

to ISKCON and the payment actually admissible for cooking cost on the basis of rice used @ 40 gms is indicated in **Table 4.7** below:

Table 4.7: Payment admissible to ISKCON on the basis of consumption of rice

(₹ in crore)

| Year | Primary level | | | Upper primary level | | | Total payment made (Primary + Upper primary) | Payment admissible 1/3 rd of column 8 |
|--------------|---------------|--|--------------|---------------------|--|--------------|--|--|
| | Meals served | Payment for other ingredient made @ ₹ per meal | Payment made | Meals served | Payment for other ingredient made @ ₹ per meal | Payment made | | |
| 2010-11 | 7973668 | 2.09 | 1.66 | 6348672 | 2.60 | 1.65 | 3.32 | 1.11 |
| 2011-12 | 8597121 | 2.60 | 2.23 | 6976135 | 3.85 | 2.69 | 4.92 | 1.64 |
| 2012-13 | 7248008 | 2.80 | 2.02 | 5915936 | 4.15 | 2.45 | 4.48 | 1.49 |
| 2013-14 | 7070332 | 3.02 | 2.13 | 5915936 | 4.47 | 2.64 | 4.78 | 1.59 |
| Total | | | | | | 9.43 | 17.50 | 5.83 |

Source: Information furnished by Municipal Corporation of Greater Mumbai (MCGM)

In reply, Municipal Corporation of Greater Mumbai (MCGM) stated (December 2014) that the payments to ISKCON were made as per the rates fixed by State Government. The fact remains that ISKCON was using only 40 gms rice per meal on an average as worked out above and the state government should have considered release of proportionate payment for “cooking cost including other ingredients” before releasing the full payment.

4.8 Embezzlement of ₹ 64.41 lakh

In **Chhattisgarh**, in Block Education Offices (BEOs), suspected cases of embezzlement of government money was observed as given in **Table 4.8** below:

Table 4.8: Cases of suspected embezzlement

| Sl. No. | Name of BEO | Amount | Audit observation |
|---------|-------------|--------------|---|
| 1. | Rajnandgaon | ₹ 29.03 lakh | During 2005-06 to 2010-11 an amount of ₹ 81.81 lakh was given to Cluster Academic Coordinator (CAC) to disburse cooking cost and honorarium to SHGs and CCHs of schools but only ₹ 52.78 lakh was disbursed in cash and the remaining amount of ₹ 29.03 lakh was embezzled. On this being pointed out by audit, BEO stated that FIR was lodged (February 2012) against the CAC. |

| | | | |
|----|--------|--------------|--|
| 2. | Chowki | ₹ 35.38 lakh | An amount of ₹ 35.38 lakh was withdrawn through 36 self cheques between April 2011 and June 2013 by the BEO but not used for MDM purpose. On this being pointed department stated that FIR has been lodged against the BEO and case is pending in court. |
|----|--------|--------------|--|

4.9 Short release of state share

Examination of records revealed that in three states there was short release of funds by state government of their respective share amounting to ₹ 114.78 crore during 2009-14 as given in **Table 4.9** below:

Table 4.9: Cases of short release of state share

| (₹ in crore) | | | | |
|--------------|----------------|-----------------------|----------------|---------------|
| Sl. No. | Name of state | Amount to be released | Actual release | Shortfall |
| 1. | Andhra Pradesh | 92.83 | Nil | 92.83 |
| 2. | Jharkhand | 97.87 | 76.12 | 21.75 |
| 3. | Nagaland | 1.61 | 1.41 | 0.20 |
| Total | | | | 114.78 |

The shortfall of state share adversely affects the total availability of funds for the implementation of scheme.

4.10 Other financial irregularities

(i) Blocking of funds

Examination of records in two test checked revealed instances of blocking of funds of ₹ 2.50 crore as given in **Table 4.10** below:

Table 4.10: Cases of blocking of funds

| (₹ in crore) | | | |
|--------------|----------------|---------------------------|-------------|
| Sl. No. | Name of state | Period of release | Amount |
| 1. | Madhya Pradesh | 2006-07 to 2011-12 | 1.75 |
| 2. | Odisha | April 2012 to August 2012 | 0.75 |
| Total | | | 2.50 |

(ii) In **Meghalaya**, the total amount incurred towards payment of honorarium to CCH during 2009-14 was ₹ 62.76 crore, however, as per norms the total admissible expenditure for honorarium should be ₹ 61.96 crore (worked out at ₹ 1000 p.m. per CCH for 10 months in a year). This resulted in excess expenditure of ₹ 80 lakh during 2009-14.

(iii) **Excess payment of VAT-** As per Uttarakhand Value Added Tax 2005, sale of foodgrains through PDS are exempted from levying of VAT but audit observed that FCI had charged VAT on foodgrains for MDM during 2010-14 and an amount of ₹ 2.16 crore was paid as VAT by the District Nodal Offices of the State resulting in excess expenditure of ₹ 2.16 crore.

(iv) In test checked district Ghazipur of **Uttar Pradesh** audit observed that excess expenditure of ₹ 20.45 lakh was incurred on cooking cost against the norms during 2011-14.

(v) **Avoidable expenditure of ₹ 5.61 crore on cooking cost due to delay in commissioning and non-optimal utilization of cluster kitchens**

In **Chandigarh**, seven cluster Kitchen-cum-Stores with cooking capacity of 10,000 to 15,000 meals per day per kitchen were constructed at the total cost of ₹ 1.51 crore during the year 2009-10 to supply cooked meal to all 116 schools of Chandigarh.

While one cluster kitchen was commissioned in April 2012, the remaining six were commissioned in July 2013. Audit observed that the cluster kitchens were not utilised to their optimal capacity as meals in these kitchens were cooked only for the seven schools in which these were situated. Meals for the remaining 109 schools were supplied by three cooking institutes (CIHM, AIHM, CITCO). The average cooking cost of ₹ 5.71 per meal in cluster kitchens was less than the average cooking cost of ₹ 7.25 per meal paid to the cooking institutes. Thus, department failed to reap the intended benefits of cluster kitchens and as a result a sum of ₹ 1.51 crore used on their construction was largely rendered unfruitful. In the process, it also incurred excess expenditure of ₹ 5.61 crore towards higher cooking cost paid to cooking institutes for supplying 3,64,28,646 meals during 2011-12 to 2013-14.

The Department in its reply (December 2014) stated that there was no excess expenditure as audit did not calculate labour and other overhead charges. Reply of the department was not tenable as audit had considered all essential components viz. cost of eatables, cost of labour, cost of LPG and other incidental charges while calculating average cost of meal cooked by school based cluster kitchens.

vi) Disposal of gunny bags

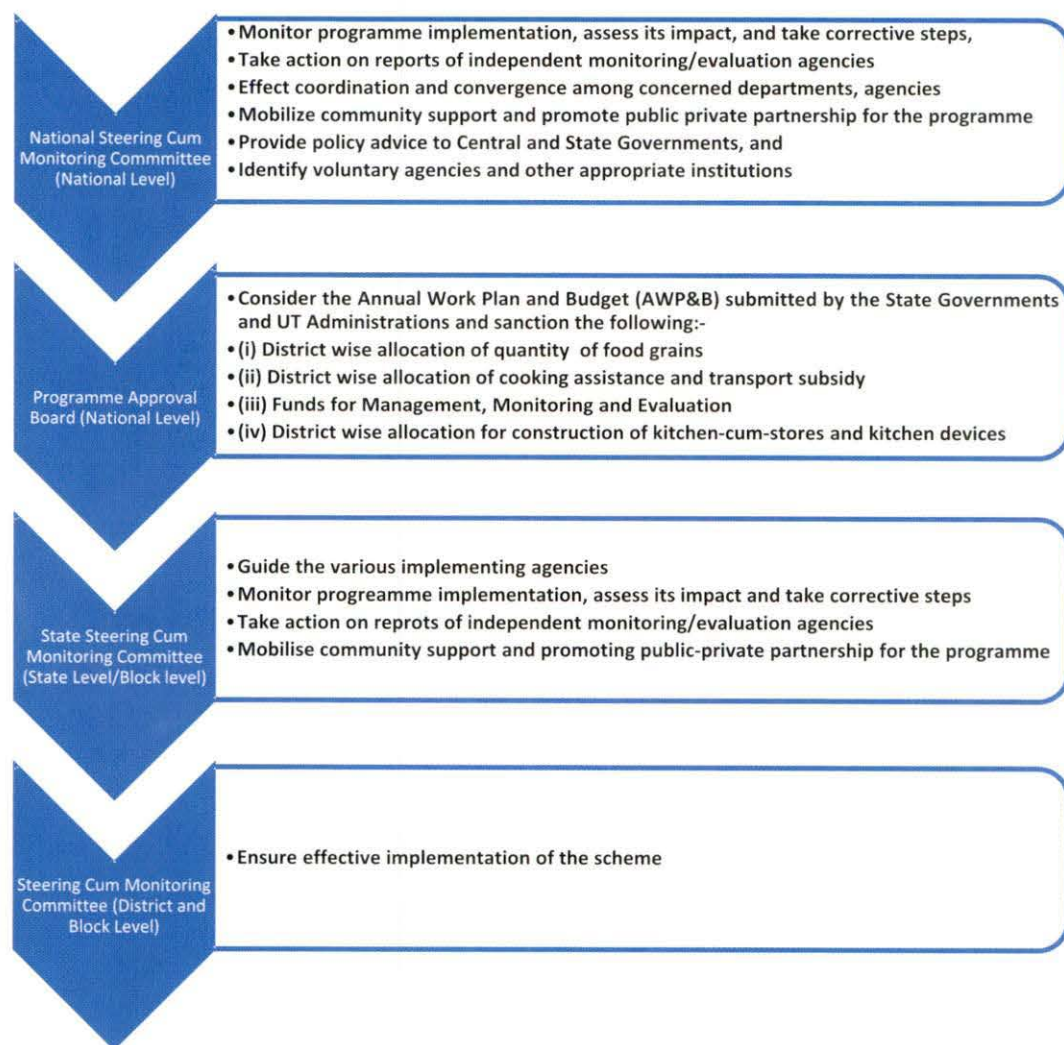
FCI provides foodgrains for providing cooked meal to children. The foodgrains were being transported by various agencies from FCI to schools in gunny bags. The scheme guidelines issued (December 2004) by Ministry envisaged that empty bags of foodgrains should be disposed of by the Village Education Committee/ Parents Teachers Association/School Management cum Development Committee/ School Management in a transparent manner so as to fetch the best possible price and sale proceeds of the same should be utilized for further enrichment of the MDM Scheme. However, the MDM guidelines 2006 were silent about disposal of empty gunny bags. In the absence of any guidelines, the schools did not take any action to dispose of the empty gunny bags. As a result, opportunity to earn revenue on account of sale proceeds of gunny bags was lost. In six states alone, the empty gunny bags valuing ₹ 87.85 crore remained unaccounted. Details are given in **Annex-XVI**.

CHAPTER-V

Management, Monitoring and Evaluation

5.1 Management, Monitoring and Evaluation (MME)

The MDM Scheme is being and monitored at National Level (by Ministry of HRD) and State level (by respective state government). The structure for MME is given below:



5.2 National Level Steering cum Monitoring Committee

Ministry set up (December 2004) a National Level Steering cum Monitoring Committee (NSMC) to oversee the implementation of the programme. The main functions of the NSMC are to monitor programme implementation, assess its impact, and take corrective steps, effect coordination and

convergence among concerned departments, agencies (e.g. FCI), provide policy advice to Central and State Governments etc.

The NSMC was to meet at least once every six months. Scrutiny revealed that the NSMC had not met as per its prescribed schedule. The details of shortfalls in the meetings are given in **Table 5.1** below:

Table 5.1: Details of NSMC meetings

| Year | Number of meetings to be held | Number of meetings actually held |
|------|-------------------------------|----------------------------------|
| 2009 | 2 | 1 |
| 2010 | 2 | 1 |
| 2011 | 2 | 1 |
| 2012 | 2 | 1 |
| 2013 | 2 | 2 |

During 2009 to 2013, only 6 meetings were held as against prescribed 10 meetings resulting in shortfall of 40 per cent.

5.2.1 Non-implementation of the decisions taken by the NSMC

Examination of the minutes of the meeting of NSMC held during 2009-10 to 2013-14 revealed that some decisions taken by the NSMC could not be implemented by the Ministry as of March 2014. The details are given in **Table 5.2** below:

Table 5.2: Details of decisions of NSMC

| Date of meeting | Decision | Ministry's reply |
|-----------------|--|---|
| 01.08.2011 | 4.2 Linkage of cooking cost to MDM price index | The Cabinet Committee on Economic Affairs (CCEA) did not approve the proposal. |
| 01.08.2011 | 6.2 Inclusion of private unaided schools of tribal areas under MDM | The proposal was considered by EFC in meeting held on 30 th January 2014 and it was decided that the proposal for extension of the scheme to cover private unaided schools in these areas should be considered after thorough review by the Department of School Education and Literacy. |
| 24.08.2012 | 4.2 Coverage of pre-primary children under MDM | The proposal to cover pre-primary children under MDM was not supported by the concerned department. |
| 24.08.2012 | 4.4 Enhancement of Kitchen Devices grant on sharing basis | The Ministry had submitted the proposal to revise the norms for central assistance for procurement of kitchen devices from ₹ 5000 per school to the range of |

| | | |
|------------|--|---|
| | | 10000-25000 linked to enrolment in school, but the CCEA had deferred the proposal. |
| 24.08.2012 | 4.6 Model kitchen-cum-training centres | This proposal was not accepted by the Ministry. |
| 24.08.2012 | 4.7 Enhancement of transportation assistance for states other than special category states | This proposal was not approval by the CCEA. |
| 24.08.2012 | 4.8 Coverage of children admitted under Section 12(1)(c) under RTE Act 2009 in private schools | The proposal was not supported by the different Ministries/organisations during inter-ministerial consultation on EFC note. |
| 05.08.2013 | 4.6 Baseline study for assessing the impact of MDM Scheme | This proposal was not approved by the CCEA. |
| 17.01.2014 | 5.8 Enhancement of honorarium for cook-cum-helpers to ₹ 2000 pm | This proposal was not approved by the CCEA. |

5.3 Shortfall in meetings of Steering cum Monitoring Committee at State, District and Block level

Ministry issued (August 2010) instructions for setting up of Steering cum Monitoring Committees at the State, District and Block level to oversee the implementation of MDM Scheme. The functions of these SMCs were:

- (a) Providing guidance to the various implementation agencies
- (b) Monitor programme implementation, assess its impact and take corrective steps
- (c) Take action on reports of independent monitoring/evaluation agencies,
- (d) Effect coordination and convergence among concerned departments, agencies (eg. FCI), and scheme, and
- (e) Mobilise community support and promote public-private partnership for the programme.

Further, the meeting of SMC at district and block level, was to be held in the first week of each month to monitor the implementation of the scheme in the previous month and arrangements for properly implementing the scheme in every school of that particular block particularly the availability of foodgrains and funds. The meeting of SMC at State level shall be held in atleast every six months in which the review of the SMCs meetings held at District level would be done in addition to the normal functions of SMC.

Comparison of prescribed and actual number of meetings of various SMCs held during 2009-10 to 2013-14 indicated shortfall as detailed in **Annex-XVII**. Significant shortfall in meetings is given below:

- At state level, shortfall of more than 60 *per cent* in meetings was noticed in eight states viz. **Andhra Pradesh, Assam, Goa, Haryana, Jharkhand, Karnataka, Lakshadweep and Puducherry.**
- At district level, shortfall of more than 60 *per cent* in meetings was noticed in 18 states viz. **Andhra Pradesh, Arunachal Pradesh, Bihar, Goa, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Manipur, Tamil Nadu, Tripura, Uttarakhand, West Bengal, A&N Islands, Chandigarh, D&N Haveli, Daman & Diu and Lakshadweep.**
- At block level, shortfall of more than 60 *per cent* in meetings was noticed in 15 states viz. **Andhra Pradesh, Arunachal Pradesh, Bihar, Goa, Gujarat, Haryana, Manipur, Tamil Nadu, Uttar Pradesh, Uttarakhand, West Bengal, A&N Islands, D&N Haveli, Daman & Diu and Lakshadweep.**

Infrequent meetings by various SMCs were not consistent with good governance practices and would certainly have an adverse impact on the monitoring and implementation of the MDM Scheme.

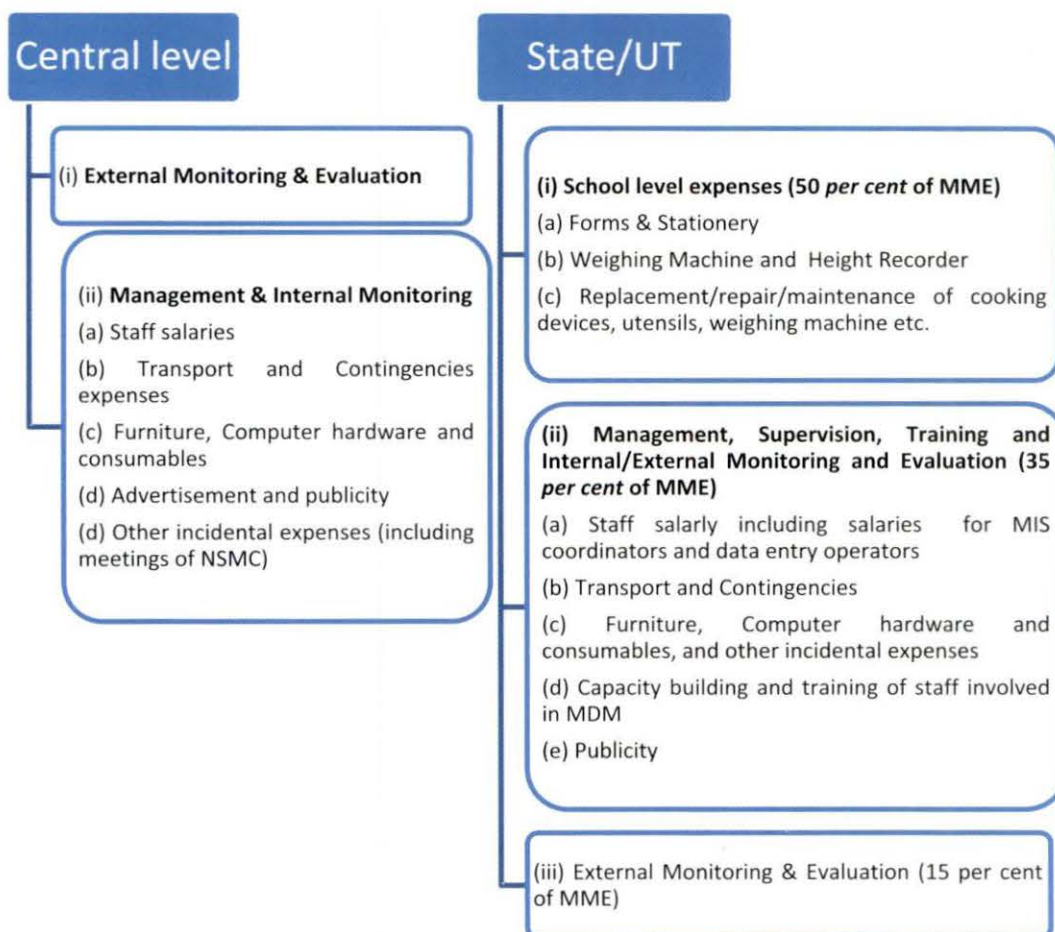
5.4 Utilisation of funds for Management, Monitoring and Evaluation (MME)

As per the MDM Scheme guidelines, 2 *per cent* of the cost of foodgrains, transport cost, honorarium to cook-cum-helpers and cooking cost is

available for MME. This amount would be allocated to Central Government and states/UTs in the following proportion:

- (i) Central Government - 0.2 per cent
- (ii) States/UTs - 1.8 per cent

The items of expenditure from funds allocated under MME each year are listed below:-



5.4.1 Central level

Monitoring is an integral part of implementation of the MDM Scheme and utilisation of MME fund is an indicator of the performance at the Central and State level of the MDM. The year-wise utilisation of MME funds by the MHRD is given in **Table 5.3** below:

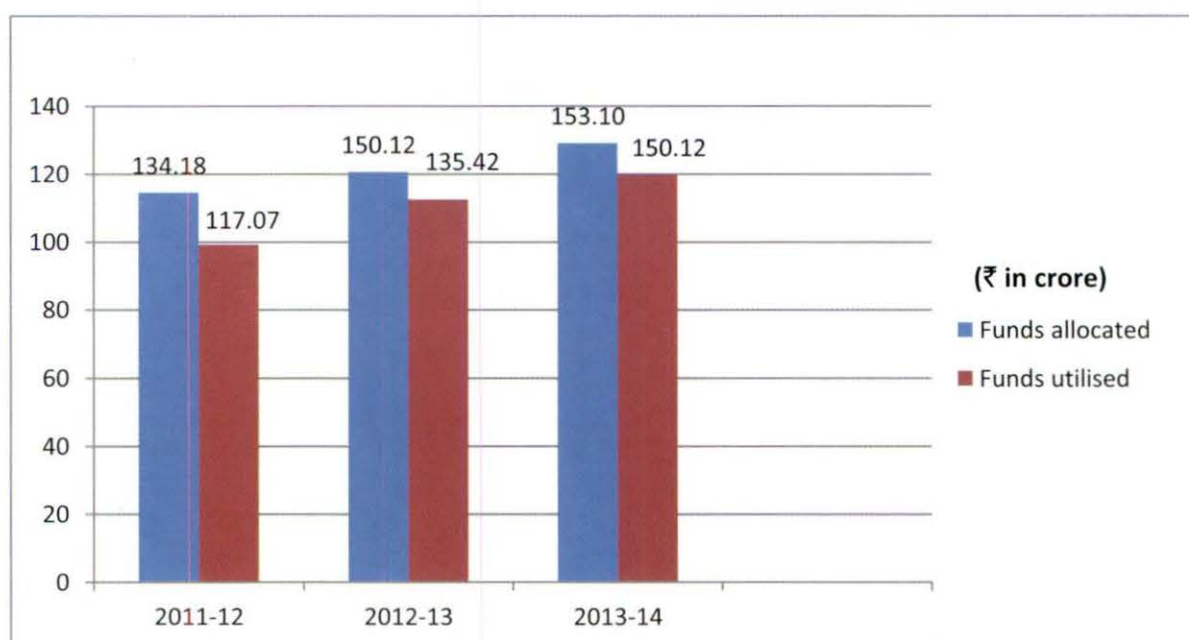
Table 5.3: Year-wise utilization of MME funds

| Year | Amount allocated (₹ in crore) | Amount utilised (₹ in crore) |
|--------------|----------------------------------|---------------------------------|
| 2009-10 | 15.00 | 0.53 |
| 2010-11 | 10.00 | 3.92 |
| 2011-12 | 13.15 | 11.19 |
| 2012-13 | 20.00 | 9.74 |
| 2013-14 | 26.06 | 16.86 |
| Total | 84.21 | 42.24 |

Thus, the Ministry could utilise only ₹ 42.24 crore (50 per cent) out of ₹ 84.21 crore allocated for MME during 2009-10 to 2013-14 indicating that this aspect remained largely neglected.

5.4.2 State level

The position of utilisation of MME fund by 27 states during 2011-12 to 2013-14 is given below:



During 2011-12 to 2013-14, out of total funds of ₹ 437.40 crore, states could utilise only ₹ 402.61 crore. State wise detail of utilisation of MME funds is given in **Annex-XVIII**. Seven states viz. **Goa, Jharkhand, D&N Haveli, Daman and Diu, Delhi, Lakshadweep** and **Puducherry** could utilise less than 60 per cent of the allotted MME

Low utilisation of MME fund indicates poor monitoring of the programme resulting in inadequate implementation of the scheme.

5.4.3 Non-release of Management Monitoring and Evaluation (MME) grant to schools

Para 2.3 (VII) and Para 6.4 of guidelines 2006 and subsequent modifications of June, 2010, envisages that Central assistance be provided to states/UTs for MME at the rate of 1.8 *per cent* of total assistance for (a) cost of foodgrains (b) transport cost (c) cooking cost and (d) honorarium to cook-cum-helper. The State/UTs will have the flexibility to utilize the 50 *per cent* funds at various levels other than the school level for MME depending on the need of the State/UTs. However, the remaining 50 *per cent* earmarked fund is to be spent at school level.

In **Punjab**, audit observed that ₹ 13.75 crore was released under MME component during 2009-14. As per MDM guidelines an amount of ₹ 6.88 crore (50 *per cent* of ₹ 13.75 crore) was to be utilized by schools only for various activities as specified in the guidelines. However, contrary to the guidelines the funds were utilized at Directorate/District level.

The Director General of School Education (DGSE), Punjab stated that MME funds were not released to schools and were utilized at HQ level on account of salary and other expenditure. However, concerned DEOs stated that matter would be referred to higher authority. The reply is not consistent with the scheme provisions.

5.5 Shortfall in inspections

As per MDM guidelines, the MDM Scheme is required to be monitored to assess that all children are getting a meal of satisfactory quality regularly and effect of meal on improving children's nutritional status, regularity of attendance, and retention in school.

To monitor overall quality of MDM, regular inspections of schools were to be conducted by officers of respective state government belonging to Revenue/ Administration, Rural Development, Education, Nodal Departments, Women and Child Development, Food, Health etc., Officers of Food and Nutritional Board, Nutritional Experts/Institutions identified nominated by the State Government.

Monthly targets for inspection were to be fixed by the respective State governments. On an average 25 *per cent* of the schools/special training centres should be visited in every quarter, and all schools/EGS/AIE centres should be visited at least once every year. Inspection Reports should be prepared and findings of the reports should be documented and reported in SMC meetings of all levels. Suitable remedial measures should be initiated without any delay.

Audit scrutiny of records relating to inspection in 24 states (details given in **Annex-XIX**), revealed that in **Haryana, Jharkhand** and **Nagaland** number of inspections were less than 30 *per cent* of the prescribed target. In **Andhra Pradesh, Assam, Gujarat, Kerala, Manipur, Meghalaya, Punjab** and **Chandigarh**, the number of inspections were between 30 and 60 *per cent* of the target. In **Arunachal Pradesh, Chhattisgarh, Goa, Himachal Pradesh, Karnataka, Madhya Pradesh, Maharashtra, Odisha, Tamilnadu, Uttar Pradesh, ANI, Dadra & Nagar Haveli** and **Daman & Diu** the inspections were more than 60 *per cent*.

Further, in **Chhattisgarh, Goa, Himachal Pradesh, Maharashtra, Manipur, Odisha** and **Punjab** it was observed that no inspection reports were prepared and documented in respect of inspected schools/Self Help Group (SHG) for remedial measures.

In **Bihar** and **Meghalaya**, inspection reports were not submitted/reported to the SMC for review and necessary follow up action. Shortfall in inspections indicates weak internal controls in monitoring the scheme.

5.6 Inaction on the reports of Monitoring Institutions by the state government

The Ministry signed MOU with 42 monitoring institutions (MIs) across the country to monitor the implementation of MDM Scheme in the primary and upper primary schools. MIs were to submit their reports to the Ministry and the Ministry, in turn, was to send these reports to the respective state governments for remedial action on the deficiencies pointed out in the report.

MIs reports of 15 test checked states for the year 2010-11 and 2013-14 revealed that the state governments had not taken any remedial action to

rectify the deficiencies. As a result, the deficiencies pointed out during 2010-11 were still persisting. Some important deficiencies are given below:

- Irregular supply of foodgrain to schools
- Supply of poor quality of foodgrain to schools
- Non-maintaining of buffer stock of foodgrain
- Delay in releasing funds to schools
- Inadequate infrastructural facilities of Kitchen shed, utensils etc.

State-wise deficiencies are highlighted in **Annex-XX**.

Thus, due to inaction on MIs Reports by state governments, the purpose for which the MIs were engaged had been rendered meaningless.

5.7 Failure of Grievance Redressal Mechanism

As per para 2.8 of Annexure 11 Part-B of guidelines, grievance redressal mechanism is to be established for resolving complaints. Scrutiny of records in test check districts/schools relating to grievance redressal mechanism revealed that:

- In **Andhra Pradesh** (four districts), **Bihar, Chhattisgarh, Chandigarh, Jammu & Kashmir, Jharkhand, Sikkim** and **Uttar Pradesh**, grievance redressal mechanism had not been established.
- In **Delhi, Gujarat, Himachal Pradesh, Kerala** and **Uttarakhand**, grievance redressal mechanism was established, but records in respect of complaints received and action taken on them were not maintained or documented.
- In **Arunachal Pradesh** toll free telephone number installed for public utility to address complaints pertaining to scheme implementation, was not working.
- In **Andhra Pradesh** no action had been taken on five complaints in Chittoor district.

Absence of an effective grievance redressal mechanism, affects the process of bringing in improvement in the scheme implementation.

5.8 Internal audit

Internal Audit has been recognised as an aid to the higher management for monitoring the financial performance and effectiveness of various programs, schemes and activities. Internal audit is conducted through the Internal Audit Wings in the Principal Accounts offices of concerned Ministries/Departments. This also facilitates minimising various risks involved in carrying out various tasks related to scheme implementation.

During 2009-10 to 2013-14, internal audit of the scheme by the Ministry was conducted only during 2013-14 that too covering the selected schools in Punjab only. Thus, an important tool for assessing effectiveness of controls in place was overlooked.

5.9 Technical Support Group

An agreement was signed on 22 December 2005 between Ministry of Human Resource Development and Educational Consultants India Limited (EdCIL) to set up National Support Group {now known as Technical Support Group (TSG)} with the objective of providing Management Support Services (MSS) to MHRD for implementation of its flagship programme MDM in schools through recruitment of professionally qualified Chief Consultant, Consultants, Research Assistants, necessary support staff etc. TSG-MDM consists of nine units viz. Research and Evaluation, Food and Nutrition, Management Information System (MIS), Plan Monitoring, Information Education and Communication, Civil Works, Capacity building, Community Mobilization and Grievance Redressal.

Audit observed that:

- The Ministry while awarding the MSS to EdCIL did not invite competitive bids from other similar organizations in accordance with the CVC guidelines and General Financial Rules. This led to elimination of competition. The annual expenditure of the EdCIL ranged between ₹ 78.71 lakh and ₹ 6.12 crore during 2009-10 to 2013-14.

- The Ministry was also paying ₹ 68.72 lakh *per annum* to EdCIL for hiring office premises. It, however, did not contemplate using the vacant accommodation available in South Delhi. Also, 26 support staff provided by EdCIL was posted in MHRD office as Shastri Bhawan, thus, hiring office premises at an annual rent of ₹ 68.72 lakh *per annum* was questionable.
- Out of 26 support staff provided by EdCIL 14 support staff engaged as Research Assistant, Messenger etc. were handling the work not related to MDM scheme and were assisting officers of the Ministry. Therefore, the salary and allowances paid to these support staff is questionable.
- Shortfall between 19.32 *per cent* and 56.45 *per cent* was noticed in convening of national/regional workshops/meetings/review missions and field visits made by EdCIL during the year 2010-11 and 2013-14.

Recommendations:

- The monitoring and inspection mechanisms should be strengthened at all levels to prevent leakages and misappropriations. System of surprise inspections should also be introduced to check malpractices. Prescribed number of meetings of Steering cum Monitoring Committees (SMCs) may be held for smooth implementation and monitoring of the scheme.
- The Ministry may strengthen the system of flow of information submitted by the Monitoring Institutions and their further follow up with states, so that prompt action is taken to rectify the deficiencies pointed out by the monitoring institutions. Grievance redressal mechanisms should be established so that complaints received can be resolved promptly.

CHAPTER-VI

Conclusion

The Mid Day Meal Scheme has been in existence for almost two decades now. While the government has made several improvements in the contents of the scheme over the years, yet not many positives have come about in so far as the delivery of the scheme is concerned. The last performance audit of the scheme was undertaken during 2007-08. That Performance Audit Report had raised many red flags such as over-reporting of enrolment figures, cases of leakages, financial indiscipline, poor quality of meals and inadequate monitoring. The current audit disclosed that most of these deficiencies still persist. This is indicative of the fact that while the scheme looks good on paper with impressive guidelines, the actual implementation still suffers from various shortcomings and lapses across the board.

Audit observed that the enrolment data of the MDM covered schools *vis-a-vis* the private schools in primary/upper primary levels during the five year audit period, registered opposite trends. While enrolment increased by 38 *per cent* in private schools, it declined by 5.58 *per cent* in MDM covered, government and government aided schools. There are clear inferences from this data. One, there is a growing section of population which prioritises quality of education over free meals even at an expense. Two, it shows that a free MDM, by itself, is not a sufficient condition to retain children in school. Three, there is a popular perception that private schools provide a better learning environment.

A problem area that has been dogging the scheme is the leakages and financial indiscipline. Audit observed mismatch in the data relating to the number of children availing MDM as reported *vis-a-vis* the number of children actually availing MDM during the day of visit to sampled schools by the monitoring institutions. These findings are supported by audit evidence. The fact that this type of artificial enhancement of the numbers was observed in almost all the test checked states is a clear pointer towards the efforts of the various agencies involved in the scheme implementation to unduly benefit themselves from the scheme.

The prescribed stipulation that foodgrains of atleast Fair Average Quality (FAQ) were issued by the FCI was to be ensured through regular inspections. In most states however, inspections were not carried out in this regard leading to supply of inferior quality of rice to children. Instances of inferior quality of rice being exchanged for better quality of rice also came to light. Audit also observed that the checks to ensure quality of

meals and adequacy of nutritional value of food served to children remained only on paper. Cases of cooking of poor quality meals in unhygienic conditions, inadequate and poor quality of infrastructure in terms of kitchen sheds and utensils were rampant across all states exposing children to health hazards. Absence of proper kitchen sheds led to cooking being undertaken in class rooms and corridors of schools seriously compromising the quality of education imparted to the children.

Adequate numbers of health check-ups of children were not conducted, in the absence of which the impact of MDM Scheme on the nutritional status and required micronutrient supplements of the children could not be ascertained. Cases of financial indiscipline such as furnishing of incorrect Utilisation Certificates, misappropriation of funds, fudging of data to claim higher cost of foodgrains were widespread.

The inadequate monitoring of the scheme by the Ministry and states was a major bottleneck in scheme implementation. The funds earmarked for monitoring and evaluation had been grossly underutilised. There was shortfall in inspections of schools by the officers at the district, tehsil/taluka, block level. Grievance redressal mechanism had not been established for resolving complaints. Thus good governance practices were not being followed. The Ministry must ensure that the deficiencies pointed out by Audit are addressed in a systematic and time bound manner.

New Delhi
Dated: 19 November 2015



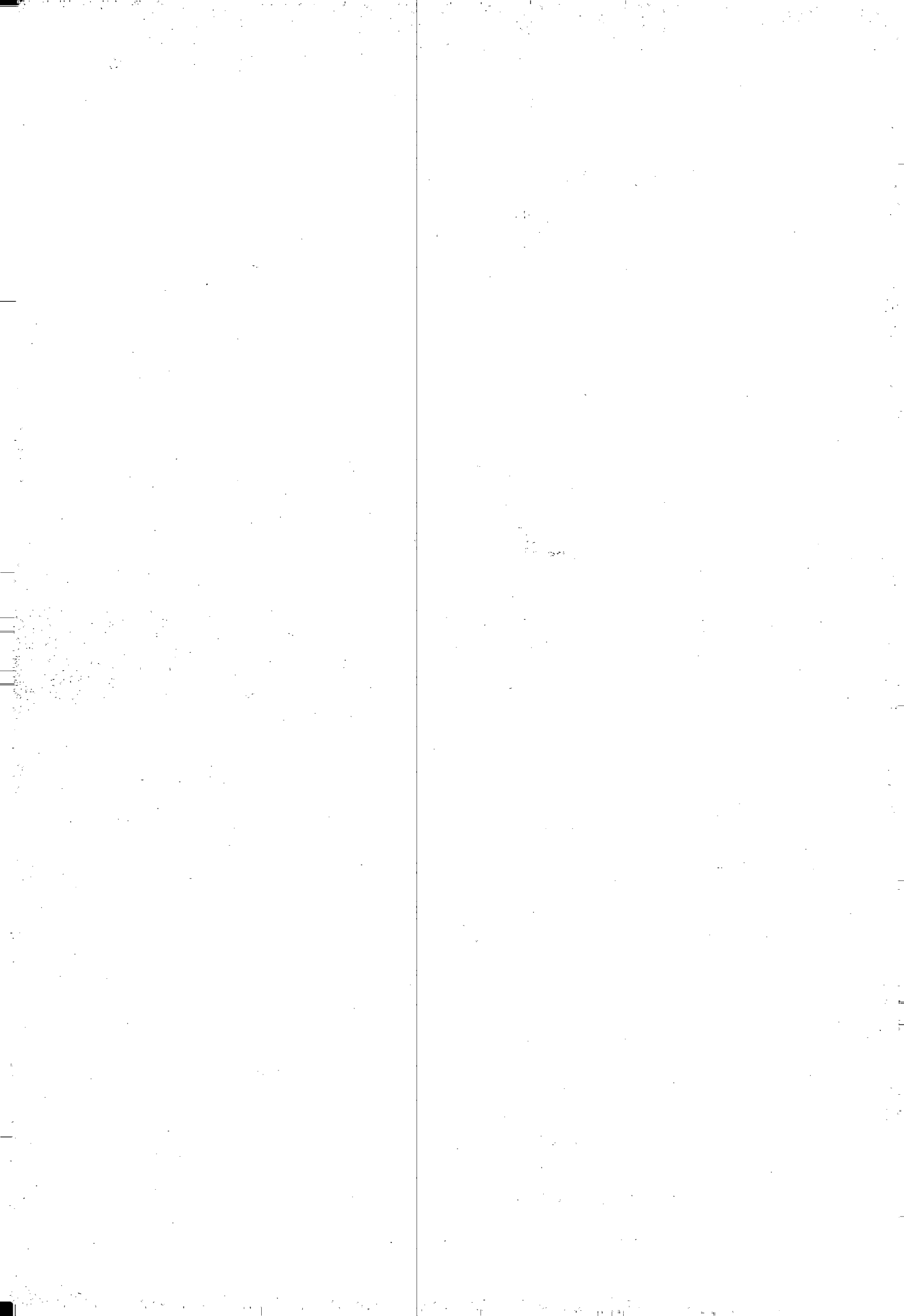
(MUKESH PRASAD SINGH)
Director General of Audit
Central Expenditure

Countersigned

New Delhi
Dated: 23 November 2015



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India



Annexes

Annex-I
(Refer paragraph No. 1.7)
Details of sample selection in states

| Sl. No. | State/UT | Districts selected | Schools/Centres selected |
|--------------|-------------------|--------------------|--|
| 1. | Andhra Pradesh | 4 | 120 |
| 2. | Arunachal Pradesh | 3 | 90 |
| 3. | Assam | 4 | 120 |
| 4. | Bihar | 6 | 180 |
| 5. | Chhattisgarh | 4 | 120 |
| 6. | Goa | 2 | 60 |
| 7. | Gujarat | 4 | 120 |
| 8. | Haryana | 3 | 90 |
| 9. | Himachal Pradesh | 2 | 60 |
| 10. | Jammu & Kashmir | | Records of state level being maintained by Secretary and Joint Director (Planning was test checked and field audit could not be conducted due to flood situation in the state. |
| 11. | Jharkhand | 4 | 120 |
| 12. | Karnataka | 4 | 120 |
| 13. | Kerala | 2 | 60 |
| 14. | Madhya Pradesh | 10 | 300 |
| 15. | Maharashtra | 5 | 150 |
| 16. | Manipur | 2 | 60 |
| 17. | Meghalaya | 2 | 60 |
| 18. | Nagaland | 2 | 60 |
| 19. | Odisha | 5 | 150 |
| 20. | Punjab | 3 | 90 |
| 21. | Rajasthan | 5 | 150 |
| 22. | Sikkim | 2 | 60 |
| 23. | Tamil Nadu | 5 | 150 |
| 24. | Tripura | 2 | 96 |
| 25. | Uttarakhand | 2 | 60 |
| 26. | Uttar Pradesh | 12 | 360 |
| 27. | West Bengal | 3 | 90 |
| 28. | A&N Islands | 2 | 60 |
| 29. | Chandigarh | 1 | 30 |
| 30. | D&N Haveli | 1 | 30 |
| 31. | Daman & Diu | 1 | 30 |
| 32. | Delhi | 2 | 60 |
| 33. | Lakshadweep | 2 | 10 |
| 34. | Puducherry | 2 | 60 |
| Total | | 113 | 3376 |

Annex-II

(Refer paragraph No. 2.2 and 2.6)

State wise details of enrolment of children and covered at primary and upper primary level during 2009-10 to 2013-14

| Sl. No. | State/UT | Year | No. of children enrolled | | | No. of children covered under MDM | | | Percent -age |
|---------|-------------------|---------|--------------------------|---------------|----------|-----------------------------------|---------------|----------|--------------|
| | | | Primary | Upper primary | Total | Primary | Upper primary | Total | |
| 1. | Andhra Pradesh | 2009-10 | 4546650 | 2496615 | 7043265 | 3985837 | 2122125 | 6107962 | 87 |
| | | 2010-11 | 4590771 | 2496615 | 7087386 | 4075385 | 2228854 | 6304239 | 89 |
| | | 2011-12 | 4227205 | 2149089 | 6376294 | 3700179 | 1961430 | 5661609 | 89 |
| | | 2012-13 | 4123057 | 2030011 | 6153068 | 3469144 | 1526575 | 4995719 | 81 |
| | | 2013-14 | 3985038 | 2322594 | 6307632 | 3605071 | 2000840 | 5605911 | 89 |
| 2. | Arunachal Pradesh | 2009-10 | 201463 | 68100 | 269563 | 118285 | 56094 | 174379 | 65 |
| | | 2010-11 | 201855 | 70747 | 272602 | 200018 | 68984 | 269002 | 99 |
| | | 2011-12 | 201755 | 72476 | 274231 | 198952 | 69522 | 268474 | 98 |
| | | 2012-13 | 202620 | 74111 | 276731 | 195621 | 71472 | 267093 | 97 |
| | | 2013-14 | 192846 | 73825 | 266671 | 189098 | 70338 | 259436 | 97 |
| 3. | Assam | 2009-10 | 3244364 | 1787857 | 5032221 | 2922148 | 1210470 | 4132618 | 82 |
| | | 2010-11 | 3518294 | 2188166 | 5706460 | 2994566 | 1521318 | 4515884 | 79 |
| | | 2011-12 | 3649013 | 1611448 | 5260461 | 3139869 | 1553979 | 4693848 | 89 |
| | | 2012-13 | 3445133 | 1635059 | 5080192 | 3177819 | 1467336 | 4645155 | 91 |
| | | 2013-14 | 3394936 | 1598940 | 4993876 | 3074194 | 1448612 | 4522806 | 91 |
| 4. | Bihar | 2009-10 | 14476688 | 4271215 | 18747903 | 8789645 | 2451691 | 11241336 | 60 |
| | | 2010-11 | 14476688 | 4221661 | 18698349 | 7832405 | 2045212 | 9877617 | 53 |
| | | 2011-12 | 15253464 | 5244628 | 20498092 | 6872599 | 2009843 | 8882442 | 43 |
| | | 2012-13 | 14195644 | 5365579 | 19561223 | 9844873 | 3347395 | 13192268 | 67 |
| | | 2013-14 | 14151915 | 5767204 | 19919119 | 9720470 | 3738691 | 13459161 | 68 |
| 5. | Chhattisgarh | 2009-10 | 2925817 | 1141534 | 4067351 | 2199551 | 827670 | 3027221 | 74 |
| | | 2010-11 | 3156343 | 1366404 | 4522747 | 2718490 | 1142558 | 3861048 | 85 |
| | | 2011-12 | 3170011 | 1341239 | 4511250 | 2633643 | 1117355 | 3750998 | 83 |
| | | 2012-13 | 2462193 | 1414078 | 3876271 | 2216987 | 1188043 | 3405030 | 88 |
| | | 2013-14 | 2308729 | 1398861 | 3707590 | 1977681 | 1190038 | 3167719 | 85 |
| 6. | Goa | 2009-10 | 74773 | 89679 | 164452 | 74496 | 88712 | 163208 | 99 |
| | | 2010-11 | 99791 | 69239 | 169030 | 93893 | 62823 | 156716 | 93 |
| | | 2011-12 | 95860 | 69718 | 165578 | 91324 | 62528 | 153852 | 93 |
| | | 2012-13 | 93749 | 70735 | 164484 | 89756 | 62608 | 152364 | 93 |
| | | 2013-14 | 92645 | 68438 | 161083 | 92396 | 60369 | 152765 | 95 |
| 7. | Gujarat | 2009-10 | 4605620 | 1515879 | 6121499 | 2933545 | 887055 | 3820600 | 62 |
| | | 2010-11 | 4356569 | 1811665 | 6168234 | 2889045 | 988650 | 3877695 | 63 |
| | | 2011-12 | 4367392 | 1906624 | 6274016 | 2938041 | 1172681 | 4110722 | 66 |
| | | 2012-13 | 4225492 | 2052697 | 6278189 | 2961157 | 1400542 | 4361699 | 69 |
| | | 2013-14 | 3859101 | 2281273 | 6140374 | 2806248 | 1493555 | 4299803 | 70 |
| 8. | Haryana | 2009-10 | 1529978 | 693988 | 2223966 | 1369026 | 624589 | 1993615 | 90 |
| | | 2010-11 | 1478887 | 687805 | 2166692 | 1371801 | 633879 | 2005680 | 93 |
| | | 2011-12 | 1449617 | 699807 | 2149424 | 1423062 | 685757 | 2108819 | 98 |
| | | 2012-13 | 1409458 | 731655 | 2141113 | 1381268 | 708995 | 2090263 | 98 |
| | | 2013-14 | 1260814 | 772984 | 2033798 | 1229138 | 753372 | 1982510 | 97 |

| | | | | | | | | | |
|-----|------------------|---------|---------|---------|----------|---------|---------|----------|-----|
| 9. | Himachal Pradesh | 2009-10 | 445093 | 330170 | 775263 | 430669 | 310345 | 741014 | 96 |
| | | 2010-11 | 426658 | 314611 | 741269 | 411894 | 303856 | 715750 | 97 |
| | | 2011-12 | 408900 | 296813 | 705713 | 385179 | 276772 | 661951 | 94 |
| | | 2012-13 | 382729 | 269926 | 652655 | 371632 | 263812 | 635444 | 97 |
| | | 2013-14 | 364957 | 260537 | 625494 | 334387 | 236859 | 571246 | 91 |
| 10. | Jammu & Kashmir | 2009-10 | 895367 | 405125 | 1300492 | 742732 | 313394 | 1056126 | 81 |
| | | 2010-11 | 870717 | 421041 | 1291758 | 571120 | 268924 | 840044 | 65 |
| | | 2011-12 | 856793 | 417321 | 1274114 | 522807 | 247086 | 769893 | 60 |
| | | 2012-13 | 809672 | 408677 | 1218349 | 484785 | 246750 | 731535 | 60 |
| | | 2013-14 | 742300 | 359202 | 1101502 | 706570 | 328499 | 1035069 | 94 |
| 11. | Jharkhand | 2009-10 | 4688484 | 1346315 | 6034799 | 3032637 | 998945 | 4031582 | 67 |
| | | 2010-11 | 4321982 | 1388713 | 5710695 | 2451496 | 780425 | 3231921 | 57 |
| | | 2011-12 | 4083227 | 1452968 | 5536195 | 2400915 | 815061 | 3215976 | 58 |
| | | 2012-13 | 3878324 | 1497036 | 5375360 | 2300380 | 856838 | 3157218 | 59 |
| | | 2013-14 | 3775843 | 1504465 | 5280308 | 2082159 | 775852 | 2858011 | 54 |
| 12. | Karnataka | 2009-10 | 4008796 | 2274289 | 6283085 | 3498602 | 2004333 | 5502935 | 88 |
| | | 2010-11 | 3658212 | 2145220 | 5803432 | 3292284 | 1924686 | 5216970 | 90 |
| | | 2011-12 | 3528193 | 2097991 | 5626184 | 3321907 | 1956890 | 5278797 | 94 |
| | | 2012-13 | 3405362 | 2091643 | 5497005 | 3070828 | 1875916 | 4946744 | 90 |
| | | 2013-14 | 3406736 | 2090854 | 5497590 | 3155435 | 1907206 | 5062641 | 92 |
| 13. | Kerala | 2009-10 | 1870576 | 1361265 | 3231841 | 1793789 | 1108415 | 2902204 | 90 |
| | | 2010-11 | 1842832 | 1333357 | 3176189 | 1699651 | 1081966 | 2781617 | 88 |
| | | 2011-12 | 1702348 | 1296474 | 2998822 | 1622338 | 1064741 | 2687079 | 90 |
| | | 2012-13 | 1643914 | 1222619 | 2866533 | 1563844 | 1068693 | 2632537 | 92 |
| | | 2013-14 | 1542347 | 1027061 | 2569408 | 1542345 | 1027060 | 2569405 | 100 |
| 14. | Madhya Pradesh | 2009-10 | 7981500 | 3106522 | 11088022 | 6463251 | 2540333 | 9003584 | 81 |
| | | 2010-11 | 7809296 | 3309664 | 11118960 | 6135265 | 2520678 | 8655943 | 78 |
| | | 2011-12 | 7352733 | 3449546 | 10802279 | 5545762 | 2538480 | 8084242 | 75 |
| | | 2012-13 | 7352733 | 3449546 | 10802279 | 5208267 | 2611387 | 7819654 | 72 |
| | | 2013-14 | 6490497 | 3471829 | 9962326 | 5084781 | 2627938 | 7712719 | 77 |
| 15. | Maharashtra | 2009-10 | 8761094 | 4812160 | 13573254 | 7980928 | 4206833 | 12187761 | 90 |
| | | 2010-11 | 8480928 | 4902345 | 13383273 | 6834807 | 3799392 | 10634199 | 79 |
| | | 2011-12 | 8480971 | 4902312 | 13383283 | 6940756 | 3927395 | 10868151 | 81 |
| | | 2012-13 | 8132569 | 4849340 | 12981909 | 6569543 | 3883475 | 10453018 | 81 |
| | | 2013-14 | 7405477 | 4623929 | 12029406 | 6547619 | 4073014 | 10620633 | 88 |
| 16. | Manipur | 2009-10 | 210692 | 57992 | 268684 | 185570 | 40148 | 225718 | 84 |
| | | 2010-11 | 193111 | 41217 | 234328 | 189634 | 40501 | 230135 | 98 |
| | | 2011-12 | 189866 | 41935 | 231801 | 162060 | 35794 | 197854 | 85 |
| | | 2012-13 | 187622 | 42933 | 230555 | 150098 | 34346 | 184444 | 80 |
| | | 2013-14 | 189482 | 43295 | 232777 | 151412 | 34651 | 186063 | 80 |
| 17. | Meghalaya | 2009-10 | 377079 | 131725 | 508804 | 347093 | 124645 | 471738 | 93 |
| | | 2010-11 | 434482 | 134666 | 569148 | 338268 | 121510 | 459778 | 81 |
| | | 2011-12 | 430846 | 169776 | 600622 | 363472 | 121017 | 484489 | 81 |
| | | 2012-13 | 407997 | 157970 | 565967 | 391441 | 136818 | 528259 | 93 |
| | | 2013-14 | 407997 | 157970 | 565967 | 382206 | 136528 | 518734 | 92 |
| 18. | Mizoram | 2009-10 | 107439 | 53854 | 161293 | 100452 | 50117 | 150569 | 93 |
| | | 2010-11 | 109749 | 54184 | 163933 | 100969 | 50749 | 151718 | 93 |

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| | | | | | | | | | |
|-----|---------------|---------|----------|---------|----------|----------|---------|----------|-----|
| | | 2011-12 | 133511 | 49463 | 182974 | 116083 | 51065 | 167148 | 91 |
| | | 2012-13 | 130463 | 49746 | 180209 | 120026 | 45766 | 165792 | 92 |
| | | 2013-14 | 123971 | 50547 | 174518 | 114054 | 46503 | 160557 | 92 |
| 19. | Nagaland | 2009-10 | 210268 | 63099 | 273367 | 179306 | 42062 | 221368 | 81 |
| | | 2010-11 | 230010 | 67051 | 297061 | 209151 | 61993 | 271144 | 91 |
| | | 2011-12 | 220829 | 56327 | 277156 | 207863 | 52843 | 260706 | 94 |
| | | 2012-13 | 209822 | 51140 | 260962 | 209822 | 51140 | 260962 | 100 |
| | | 2013-14 | 220457 | 57159 | 277616 | 208724 | 51096 | 259820 | 94 |
| 20. | Odisha | 2009-10 | 3961686 | 1726012 | 5687698 | 3868417 | 1657375 | 5525792 | 97 |
| | | 2010-11 | 4129953 | 1933347 | 6063300 | 3711317 | 1515835 | 5227152 | 86 |
| | | 2011-12 | 4038760 | 1882928 | 5921688 | 3370951 | 1466110 | 4837061 | 82 |
| | | 2012-13 | 3835632 | 2006030 | 5841662 | 3586563 | 1542619 | 5129182 | 88 |
| | | 2013-14 | 3835632 | 2003994 | 5839626 | 3392144 | 1737517 | 5129661 | 88 |
| 21. | Punjab | 2009-10 | 1325592 | 751083 | 2076675 | 1165947 | 689894 | 1855841 | 89 |
| | | 2010-11 | 1301895 | 779104 | 2080999 | 1085764 | 667896 | 1753660 | 84 |
| | | 2011-12 | 1337964 | 788201 | 2126165 | 1128592 | 681754 | 1810346 | 85 |
| | | 2012-13 | 1284134 | 819131 | 2103265 | 1141622 | 618490 | 1760112 | 84 |
| | | 2013-14 | 1230991 | 793349 | 2024340 | 1057562 | 663791 | 1721353 | 85 |
| 22. | Rajasthan | 2009-10 | 5410877 | 2082824 | 7493701 | 4099097 | 1883279 | 5982376 | 80 |
| | | 2010-11 | 5280753 | 2059803 | 7340556 | 3952440 | 1828958 | 5781398 | 79 |
| | | 2011-12 | 5280741 | 2059803 | 7340544 | 3921838 | 1843392 | 5765230 | 79 |
| | | 2012-13 | 5199533 | 2158162 | 7357695 | 3664153 | 1403446 | 5067599 | 69 |
| | | 2013-14 | 4895026 | 2073535 | 6968561 | 3903739 | 1743424 | 5647163 | 81 |
| 23. | Sikkim | 2009-10 | 67707 | 28791 | 96498 | 62196 | 27236 | 89432 | 93 |
| | | 2010-11 | 72846 | 29787 | 102633 | 67067 | 27788 | 94855 | 92 |
| | | 2011-12 | 64920 | 34784 | 99704 | 59851 | 30731 | 90582 | 91 |
| | | 2012-13 | 51064 | 36686 | 87750 | 51064 | 32896 | 83960 | 96 |
| | | 2013-14 | 57357 | 36715 | 94072 | 51701 | 32890 | 84591 | 90 |
| 24. | Tamil Nadu | 2009-10 | 3577489 | 2303631 | 5881120 | 3203605 | 1823238 | 5026843 | 85 |
| | | 2010-11 | 3251355 | 2212604 | 5463959 | 2699771 | 1574944 | 4274715 | 78 |
| | | 2011-12 | 3215198 | 2310101 | 5525299 | 2504239 | 1624999 | 4129238 | 75 |
| | | 2012-13 | 3028036 | 2367004 | 5395040 | 2663943 | 2054975 | 4718918 | 87 |
| | | 2013-14 | 3058766 | 2442603 | 5501369 | 2699500 | 2111234 | 4810734 | 87 |
| 25. | Tripura | 2009-10 | 449353 | 209344 | 658697 | 321557 | 147064 | 468621 | 71 |
| | | 2010-11 | 382137 | 209111 | 591248 | 296982 | 138111 | 435093 | 74 |
| | | 2011-12 | 370566 | 206951 | 577517 | 302871 | 139748 | 442619 | 77 |
| | | 2012-13 | 364480 | 227187 | 591667 | 276895 | 155602 | 432497 | 73 |
| | | 2013-14 | 364480 | 227189 | 591669 | 225260 | 129860 | 355120 | 60 |
| 26. | Uttarakhand | 2009-10 | 670282 | 395550 | 1065832 | 527681 | 322870 | 850551 | 80 |
| | | 2010-11 | 624441 | 386599 | 1011040 | 491275 | 310634 | 801909 | 79 |
| | | 2011-12 | 593875 | 383751 | 977626 | 490631 | 316533 | 807164 | 83 |
| | | 2012-13 | 554477 | 376350 | 930827 | 417021 | 284905 | 701926 | 75 |
| | | 2013-14 | 536544 | 368283 | 904827 | 432858 | 299688 | 732546 | 81 |
| 27. | Uttar Pradesh | 2009-10 | 15865317 | 4480139 | 20345456 | 10030915 | 2682665 | 12713580 | 62 |
| | | 2010-11 | 15170833 | 5832249 | 21003082 | 8685569 | 2628708 | 11314277 | 54 |
| | | 2011-12 | 14505991 | 5872175 | 20378166 | 8479926 | 3130922 | 11610848 | 57 |
| | | 2012-13 | 14087769 | 5892528 | 19980297 | 7638993 | 3072145 | 10711138 | 54 |
| | | 2013-14 | 13805026 | 6004217 | 19809243 | 7732933 | 3223861 | 10956794 | 55 |

Performance Audit of Mid Day Meal Scheme

| | | | | | | | | | |
|-------|-------------|---------|-----------|----------|-----------|----------|----------|-----------|-----|
| 28. | West Bengal | 2009-10 | 9577058 | 4689615 | 14266673 | 7048756 | 2167922 | 9216678 | 65 |
| | | 2010-11 | 9503055 | 5079591 | 14582646 | 7050814 | 2452590 | 9503404 | 65 |
| | | 2011-12 | 8945688 | 4740474 | 13686162 | 8070780 | 4109337 | 12180117 | 89 |
| | | 2012-13 | 8417916 | 5038610 | 13456526 | 7879763 | 4322053 | 12201816 | 91 |
| | | 2013-14 | 8147291 | 4880194 | 13027485 | 7742213 | 4476027 | 12218240 | 94 |
| 29. | A&N Islands | 2009-10 | 26684 | 19085 | 45769 | 21348 | 15552 | 36900 | 81 |
| | | 2010-11 | 24169 | 17536 | 41705 | 19036 | 13413 | 32449 | 78 |
| | | 2011-12 | 24169 | 17536 | 41705 | 18581 | 13164 | 31745 | 76 |
| | | 2012-13 | 22657 | 16075 | 38732 | 16593 | 11384 | 27977 | 72 |
| | | 2013-14 | 22885 | 16075 | 38960 | 17130 | 12227 | 29357 | 75 |
| 30. | Chandigarh | 2009-10 | 70390 | 36848 | 107238 | 39130 | 22181 | 61311 | 57 |
| | | 2010-11 | 70390 | 36848 | 107238 | 36232 | 21950 | 58182 | 54 |
| | | 2011-12 | 66364 | 40169 | 106533 | 33982 | 19958 | 53940 | 51 |
| | | 2012-13 | 66364 | 40169 | 106533 | 30009 | 16096 | 46105 | 43 |
| | | 2013-14 | 66364 | 42454 | 108818 | 32047 | 18821 | 50868 | 47 |
| 31. | D&N Haveli | 2009-10 | 34053 | 10683 | 44736 | 26966 | 8295 | 35261 | 79 |
| | | 2010-11 | 33445 | 16593 | 50038 | 24688 | 9881 | 34569 | 69 |
| | | 2011-12 | 32445 | 17663 | 50108 | 24549 | 11518 | 36067 | 72 |
| | | 2012-13 | 27139 | 18888 | 46027 | 21255 | 14389 | 35644 | 77 |
| | | 2013-14 | 25447 | 19255 | 44702 | 20456 | 14700 | 35156 | 79 |
| 32. | Daman & Diu | 2009-10 | 13179 | 4991 | 18170 | 10853 | 4374 | 15227 | 84 |
| | | 2010-11 | 11992 | 7490 | 19482 | 9469 | 5829 | 15298 | 79 |
| | | 2011-12 | 11916 | 7668 | 19584 | 9396 | 6053 | 15449 | 79 |
| | | 2012-13 | 11837 | 7676 | 19513 | 8947 | 5859 | 14806 | 76 |
| | | 2013-14 | 11385 | 7646 | 19031 | 8649 | 6093 | 14742 | 77 |
| 33. | Delhi | 2009-10 | 1175365 | 698118 | 1873483 | 849401 | 468952 | 1318353 | 70 |
| | | 2010-11 | 1169709 | 662339 | 1832048 | 731246 | 419086 | 1150332 | 63 |
| | | 2011-12 | 1152596 | 668204 | 1820800 | 784768 | 448704 | 1233472 | 68 |
| | | 2012-13 | 1161129 | 713378 | 1874507 | 760715 | 425840 | 1186555 | 63 |
| | | 2013-14 | 1140732 | 711723 | 1852455 | 687787 | 438187 | 1125974 | 61 |
| 34. | Lakshadweep | 2009-10 | 6791 | 3532 | 10323 | 6710 | 3482 | 10192 | 99 |
| | | 2010-11 | 5999 | 4022 | 10021 | 5321 | 3714 | 9035 | 90 |
| | | 2011-12 | 5684 | 4076 | 9760 | 5543 | 3942 | 9485 | 97 |
| | | 2012-13 | 5412 | 4125 | 9537 | 5406 | 4114 | 9520 | 100 |
| | | 2013-14 | 4605 | 3407 | 8012 | 4592 | 3226 | 7818 | 98 |
| 35. | Puducherry | 2009-10 | 55176 | 46396 | 101572 | 51922 | 39376 | 91298 | 90 |
| | | 2010-11 | 53357 | 45446 | 98803 | 50337 | 37801 | 88138 | 89 |
| | | 2011-12 | 45790 | 42421 | 88211 | 44066 | 35406 | 79472 | 90 |
| | | 2012-13 | 40330 | 39431 | 79761 | 21130 | 31380 | 52510 | 66 |
| | | 2013-14 | 35748 | 33420 | 69168 | 28614 | 29617 | 58231 | 84 |
| Total | All India | 2009-10 | 103448740 | 43494025 | 146942765 | 78482063 | 31971731 | 110453794 | 75 |
| | | 2010-11 | 101343504 | 46336840 | 147680344 | 73327470 | 31304096 | 104631566 | 71 |
| | | 2011-12 | 99495201 | 46402860 | 145898061 | 71837375 | 33602510 | 105439885 | 72 |
| | | 2012-13 | 94856462 | 47225931 | 142082393 | 71961363 | 34844100 | 106805463 | 75 |
| | | 2013-14 | 91154367 | 47595026 | 138749393 | 71041173 | 36942184 | 107983357 | 78 |

Annex-III

(Refer paragraph 2.7)

Inconsistencies between the figures reported by the Ministry and those collected in states

| Sl. No. | State/UT | Year | Enrolment (Primary and Upper primary level) | | Difference (+)(-) | Children covered in MDM | | Difference (+)(-) |
|---------|-------------------|---------|---|-----------------------------|-------------------|--------------------------|-----------------------------|-------------------|
| | | | Provided by the Ministry | Figures collected in states | | Provided by the Ministry | Figures collected in states | |
| 1. | Andhra Pradesh | 2009-10 | 7043265 | 7043265 | 0 | 6107962 | 5998715 | 109247 |
| | | 2010-11 | 7087386 | 7087386 | 0 | 6304239 | 6381779 | -77540 |
| | | 2011-12 | 6376294 | 6376294 | 0 | 5661609 | 5762031 | -100422 |
| | | 2012-13 | 6153068 | 6345353 | -192285 | 4995719 | 5255026 | -259307 |
| | | 2013-14 | 6307632 | 6257770 | 49862 | 5605911 | 5360701 | 245210 |
| 2. | Arunachal Pradesh | 2009-10 | 269563 | 269563 | 0 | 174379 | 245657 | -71278 |
| | | 2010-11 | 272602 | 272602 | 0 | 269002 | 272602 | -3600 |
| | | 2011-12 | 274231 | 274231 | 0 | 268474 | 274231 | -5757 |
| | | 2012-13 | 276731 | 276731 | 0 | 267093 | 276731 | -9638 |
| | | 2013-14 | 266671 | 266671 | 0 | 259436 | 260523 | -1087 |
| 3. | Assam | 2009-10 | 5032221 | 5032221 | 0 | 4132618 | 3777900 | 354718 |
| | | 2010-11 | 5706460 | 5706460 | 0 | 4515884 | 4133720 | 382164 |
| | | 2011-12 | 5260461 | 5162466 | 97995 | 4693848 | 4721566 | -27718 |
| | | 2012-13 | 5080192 | 5080192 | 0 | 4645155 | 4890326 | -245171 |
| | | 2013-14 | 4993876 | 4993876 | 0 | 4522806 | 4671994 | -149188 |
| 4. | Bihar | 2009-10 | 18747903 | 18747902 | 1 | 11241336 | 10863293 | 378043 |
| | | 2010-11 | 18698349 | 18814004 | -115655 | 9877617 | 11370384 | -1492767 |
| | | 2011-12 | 20498092 | 20560199 | -62107 | 8882442 | 10141985 | -1259543 |
| | | 2012-13 | 19561223 | 20056566 | -495343 | 13192268 | 8910134 | 4282134 |
| | | 2013-14 | 19919119 | 19919119 | 0 | 13459161 | 13034353 | 424808 |
| 5. | Chhattisgarh | 2009-10 | 4067351 | 4067351 | 0 | 3027221 | 3081393 | -54172 |
| | | 2010-11 | 4522747 | 4522747 | 0 | 3861048 | 3792496 | 68552 |
| | | 2011-12 | 4511250 | 4044606 | 466644 | 3750998 | 3736941 | 14057 |
| | | 2012-13 | 3876271 | 3876271 | 0 | 3405030 | 3328242 | 76788 |
| | | 2013-14 | 3707590 | 3722404 | -14814 | 3167719 | 4104496 | -936777 |
| 6. | Goa | 2009-10 | 164452 | 164492 | -40 | 163208 | 164492 | -1284 |
| | | 2010-11 | 169030 | 169030 | 0 | 156716 | 169030 | -12314 |
| | | 2011-12 | 165578 | 165578 | 0 | 153852 | 165578 | -11726 |
| | | 2012-13 | 164484 | 164484 | 0 | 152364 | 164484 | -12120 |
| | | 2013-14 | 161083 | 161083 | 0 | 152765 | 161083 | -8318 |
| 7. | Gujarat | 2009-10 | 6121499 | 6121499 | 0 | 3820600 | 4044785 | -224185 |
| | | 2010-11 | 6168234 | 6168234 | 0 | 3877695 | 3922508 | -44813 |
| | | 2011-12 | 6274016 | 6597601 | -323585 | 4110722 | 4173596 | -62874 |
| | | 2012-13 | 6278189 | 6420915 | -142726 | 4361699 | 4354754 | 6945 |
| | | 2013-14 | 6140374 | 6171536 | -31162 | 4299803 | 4304511 | -4708 |
| 8. | Himachal Pradesh | 2009-10 | 775263 | 775263 | 0 | 741014 | 775263 | -34249 |
| | | 2010-11 | 741269 | 741269 | 0 | 715750 | 741269 | -25519 |
| | | 2011-12 | 705713 | 687009 | 18704 | 661951 | 687009 | -25058 |
| | | 2012-13 | 652655 | 659249 | -6594 | 635444 | 659249 | -23805 |
| | | 2013-14 | 625494 | 625494 | 0 | 571246 | 625494 | -54248 |

| | | | | | | | | |
|-----|-----------------|---------|----------|----------|---------|----------|----------|----------|
| 9. | Jammu & Kashmir | 2009-10 | 1300492 | 1164988 | 135504 | 1056126 | 1164988 | -108862 |
| | | 2010-11 | 1291758 | 1291758 | 0 | 840044 | 1291758 | -451714 |
| | | 2011-12 | 1274114 | 1000246 | 273868 | 769893 | 1000246 | -230353 |
| | | 2012-13 | 1218349 | 1050615 | 167734 | 731535 | 1050615 | -319080 |
| | | 2013-14 | 1101502 | 1094641 | 6861 | 1035069 | 1094641 | -59572 |
| 10. | Jharkhand | 2009-10 | 6034799 | 6237110 | -202311 | 4031582 | 3913334 | 118248 |
| | | 2010-11 | 5710695 | 6034799 | -324104 | 3231921 | 4031582 | -799661 |
| | | 2011-12 | 5536195 | 5710695 | -174500 | 3215976 | 3225145 | -9169 |
| | | 2012-13 | 5375360 | 5535339 | -159979 | 3157218 | 3656144 | -498926 |
| | | 2013-14 | 5280308 | 5357912 | -77604 | 2858011 | 3978713 | -1120702 |
| 11. | Karnataka | 2009-10 | 6283085 | 6283085 | 0 | 5502935 | 5954377 | -451442 |
| | | 2010-11 | 5803432 | 5803432 | 0 | 5216970 | 5437333 | -220363 |
| | | 2011-12 | 5626184 | 5629941 | -3757 | 5278797 | 5333684 | -54887 |
| | | 2012-13 | 5497005 | 5499216 | -2211 | 4946744 | 5133634 | -186890 |
| | | 2013-14 | 5497590 | 5305703 | 191887 | 5062641 | 5198729 | -136088 |
| 12. | Kerala | 2009-10 | 3231841 | 3218834 | 13007 | 2902204 | 2902204 | 0 |
| | | 2010-11 | 3176189 | 3171823 | 4366 | 2781617 | 2779118 | 2499 |
| | | 2011-12 | 2998822 | 2998822 | 0 | 2687079 | 2676214 | 10865 |
| | | 2012-13 | 2866533 | 2866533 | 0 | 2632537 | 2632539 | -2 |
| | | 2013-14 | 2569408 | 2771165 | -201757 | 2569405 | 2569408 | -3 |
| 13. | Maharashtra | 2009-10 | 13573254 | 13573254 | 0 | 12187761 | 13492651 | -1304890 |
| | | 2010-11 | 13383273 | 13383273 | 0 | 10634199 | 13345379 | -2711180 |
| | | 2011-12 | 13383283 | 13074232 | 309051 | 10868151 | 12889554 | -2021403 |
| | | 2012-13 | 12981909 | 12515050 | 466859 | 10453018 | 12341929 | -1888911 |
| | | 2013-14 | 12029406 | 12029406 | 0 | 10620633 | 11962194 | -1341561 |
| 14. | Manipur | 2009-10 | 268684 | 268684 | 0 | 225718 | 225718 | 0 |
| | | 2010-11 | 234328 | 234328 | 0 | 230135 | 229215 | 920 |
| | | 2011-12 | 231801 | 231801 | 0 | 197854 | 196487 | 1367 |
| | | 2012-13 | 230555 | 230555 | 0 | 184444 | 181384 | 3060 |
| | | 2013-14 | 232777 | 232777 | 0 | 186063 | 186685 | -622 |
| 15. | Nagaland | 2009-10 | 273367 | 273367 | 0 | 273367 | 223495 | 49872 |
| | | 2010-11 | 297061 | 296061 | 1000 | 297061 | 221382 | 75679 |
| | | 2011-12 | 277156 | 278192 | -1036 | 277156 | 240000 | 37156 |
| | | 2012-13 | 260962 | 269678 | -8716 | 260962 | 260300 | 662 |
| | | 2013-14 | 277616 | 266375 | 11241 | 277616 | 259285 | 18331 |
| 16. | Odisha | 2009-10 | 5687698 | 5687698 | 0 | 5525792 | 5229051 | 296741 |
| | | 2010-11 | 6063300 | 6063300 | 0 | 5227152 | 4687521 | 539631 |
| | | 2011-12 | 5921688 | 5921688 | 0 | 4837061 | 5443406 | -606345 |
| | | 2012-13 | 5841662 | 5817898 | 23764 | 5129182 | 5199164 | -69982 |
| | | 2013-14 | 5839626 | 5689666 | 149960 | 5129661 | 5421728 | -292067 |
| 17. | Punjab | 2009-10 | 2076675 | 2007111 | 69564 | 1855841 | 1862899 | -7058 |
| | | 2010-11 | 2080999 | 2111366 | -30367 | 1753660 | 1727366 | 26294 |
| | | 2011-12 | 2126165 | 2098582 | 27583 | 1810346 | 1880946 | -70600 |
| | | 2012-13 | 2103265 | 2123283 | -20018 | 1760112 | 1769171 | -9059 |
| | | 2013-14 | 2024340 | 2000023 | 24317 | 1721353 | 1616808 | 104545 |
| 18. | Rajasthan | 2009-10 | 7493701 | 7493701 | 0 | 5982376 | 5593017 | 389359 |
| | | 2010-11 | 7340556 | 7340556 | 0 | 5781398 | 5921159 | -139761 |
| | | 2011-12 | 7340544 | 7357695 | -17151 | 5765230 | 5545314 | 219916 |
| | | 2012-13 | 7357695 | 6968561 | 389134 | 5067599 | 5523997 | -456398 |
| | | 2013-14 | 6968561 | 6770832 | 197729 | 5647163 | 4651931 | 995232 |
| 19. | Sikkim | 2009-10 | 96498 | 96498 | 0 | 89432 | 90202 | -770 |

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| | | | | | | | | |
|-----|---------------|---------|----------|----------|---------|----------|----------|----------|
| | | 2010-11 | 102633 | 102633 | 0 | 94855 | 94949 | -94 |
| | | 2011-12 | 99704 | 99949 | -245 | 90582 | 91396 | -814 |
| | | 2012-13 | 87750 | 93280 | -5530 | 83960 | 84934 | -974 |
| | | 2013-14 | 94072 | 94334 | -262 | 84591 | 85963 | -1372 |
| 20. | Tamil Nadu | 2009-10 | 5881120 | 6007070 | -125950 | 5026843 | 4904646 | 122197 |
| | | 2010-11 | 5463959 | 5044102 | 419857 | 4274715 | 4436343 | -161628 |
| | | 2011-12 | 5525299 | 5525299 | 0 | 4129238 | 4379223 | -249985 |
| 21. | Tripura | 2009-10 | 658697 | 658697 | 0 | 468621 | 658697 | -190076 |
| | | 2010-11 | 591248 | 634034 | -42786 | 435093 | 634034 | -198941 |
| | | 2011-12 | 577517 | 591248 | -13731 | 442619 | 591248 | -148629 |
| | | 2012-13 | 591667 | 577517 | 14150 | 432497 | 577517 | -145020 |
| | | 2013-14 | 591669 | 591669 | 0 | 355120 | 591669 | -236549 |
| 22. | Uttarakhand | 2009-10 | 1065832 | 1141262 | -75430 | 850551 | 1086194 | -235643 |
| | | 2010-11 | 1011040 | 1071532 | -60492 | 801909 | 1071532 | -269623 |
| | | 2011-12 | 977626 | 1011040 | -33414 | 807164 | 1011040 | -203876 |
| | | 2012-13 | 930827 | 977626 | -46799 | 701926 | 977626 | -275700 |
| | | 2013-14 | 904827 | 930827 | -26000 | 732546 | 930827 | -198281 |
| 23. | Uttar Pradesh | 2009-10 | 20345456 | 20345463 | -7 | 12713580 | 20345463 | -7631883 |
| | | 2010-11 | 21003082 | 21003082 | 0 | 11314277 | 21003082 | -9688805 |
| | | 2011-12 | 20378166 | 20343102 | 35064 | 11610848 | 20343102 | -8732254 |
| | | 2012-13 | 19980297 | 20097201 | -116904 | 10711138 | 20097201 | -9386063 |
| | | 2013-14 | 19809243 | 19824273 | -15030 | 10956794 | 19824273 | -8867479 |
| 24. | West Bengal | 2009-10 | 14266673 | 13436806 | 829867 | 9216678 | 10768605 | -1551927 |
| | | 2010-11 | 14582646 | 14556572 | 26074 | 9503404 | 11889860 | -2386456 |
| | | 2011-12 | 13686162 | 13620955 | 65207 | 12180117 | 11672306 | 507811 |
| | | 2012-13 | 13456526 | 13369801 | 86725 | 12201816 | 12169033 | 32783 |
| | | 2013-14 | 13027485 | 12790445 | 237040 | 12218240 | 12322819 | -104579 |
| 25. | A&N Islands | 2009-10 | 45769 | 45769 | 0 | 36900 | 32192 | 4708 |
| | | 2010-11 | 41705 | 41705 | 0 | 32449 | 32450 | -1 |
| | | 2011-12 | 41705 | 40715 | 990 | 31745 | 31745 | 0 |
| | | 2012-13 | 38732 | 38732 | 0 | 27977 | 29791 | -1814 |
| | | 2013-14 | 38960 | 37553 | 1407 | 29357 | 29060 | 297 |
| 26. | Chandigarh | 2009-10 | 107238 | 103622 | 3616 | 61311 | 59301 | 2010 |
| | | 2010-11 | 107238 | 107238 | 0 | 58182 | 58182 | 0 |
| | | 2011-12 | 106533 | 106533 | 0 | 53940 | 54404 | -464 |
| | | 2012-13 | 106533 | 106773 | -240 | 46105 | 52565 | -6460 |
| | | 2013-14 | 108818 | 107458 | 1360 | 50868 | 51364 | -496 |
| 27. | D&N Haveli | 2009-10 | 44736 | 44736 | 0 | 35261 | 31677 | 3584 |
| | | 2010-11 | 50038 | 50038 | 0 | 34569 | 35807 | -1238 |
| | | 2011-12 | 50108 | 50199 | -91 | 36067 | 36430 | -363 |
| | | 2012-13 | 46027 | 46027 | 0 | 35644 | 35838 | -194 |
| | | 2013-14 | 44702 | 44716 | -14 | 35156 | 34806 | 350 |
| 28. | Daman & Diu | 2009-10 | 18170 | 18170 | 0 | 15227 | 14869 | 358 |
| | | 2010-11 | 19482 | 19482 | 0 | 15298 | 15340 | -42 |
| | | 2011-12 | 19584 | 19703 | -119 | 15449 | 15548 | -99 |
| | | 2012-13 | 19513 | 19636 | -123 | 14806 | 15336 | -530 |
| | | 2013-14 | 19031 | 19156 | -125 | 14742 | 14404 | 338 |
| 29. | Delhi | 2009-10 | 1873483 | 1873483 | 0 | 1318353 | 1311438 | 6915 |
| | | 2010-11 | 1832048 | 1621208 | 210840 | 1150332 | 1167270 | -16938 |
| | | 2011-12 | 1820800 | 1820800 | 0 | 1233472 | 1238144 | -4672 |
| | | 2012-13 | 1874507 | 1874507 | 0 | 1186555 | 1218430 | -31875 |
| | | 2013-14 | 1852455 | 1845664 | 6791 | 1125974 | 1199682 | -73708 |

Performance Audit of Mid Day Meal Scheme

| | | | | | | | | |
|-----|-------------|---------|--------|--------|------|-------|-------|--------|
| 30. | Lakshadweep | 2009-10 | 10323 | 10323 | 0 | 10192 | 10154 | 38 |
| | | 2011-12 | 9760 | 9542 | 218 | 9485 | 9485 | 0 |
| | | 2012-13 | 9537 | 9503 | 34 | 9520 | 9450 | 70 |
| | | 2013-14 | 8012 | 8015 | -3 | 7818 | 7756 | 62 |
| 31. | Puducherry | 2009-10 | 101572 | 101572 | 0 | 91298 | 95028 | -3730 |
| | | 2010-11 | 98803 | 99249 | -446 | 88138 | 88900 | -762 |
| | | 2011-12 | 88211 | 88211 | 0 | 79472 | 82210 | -2738 |
| | | 2012-13 | 79761 | 73016 | 6745 | 52510 | 71430 | -18920 |
| | | 2013-14 | 69168 | 66879 | 2289 | 58231 | 53667 | 4564 |

Annex-IV

(Refer to paragraph 3.1)

State wise details of foodgrains allocated and foodgrains lifted

| Sl. No. | State/UT | Year | No. of children enrolled | | Foodgrains allocated (In MTs) | Foodgrains lifted (In MTs) | Percent -age of lifting |
|---------|-------------------|---------|--------------------------|---------------|-------------------------------|----------------------------|-------------------------|
| | | | Primary | Upper primary | | | |
| 1. | Andhra Pradesh | 2009-10 | 4546650 | 2496615 | 161014.37 | 160030.06 | 99.00 |
| | | 2010-11 | 4590771 | 2496615 | 155279.01 | 140428.97 | 90.00 |
| | | 2011-12 | 4227205 | 2149089 | 165489.00 | 157214.96 | 95.00 |
| | | 2012-13 | 4123057 | 2030011 | 149793.25 | 128798.68 | 86.00 |
| | | 2013-14 | 3985038 | 2322594 | 139256.85 | 130728.75 | 94.00 |
| 2. | Arunachal Pradesh | 2009-10 | 201463 | 68100 | 4233.48 | 2421.83 | 57.00 |
| | | 2010-11 | 201855 | 70747 | 4544.67 | 5928.39 | 130.00 |
| | | 2011-12 | 201755 | 72476 | 6677.00 | 7530.00 | 113.00 |
| | | 2012-13 | 202620 | 74111 | 6611.00 | 6580.31 | 100.00 |
| | | 2013-14 | 192846 | 73825 | 6625.00 | 6598.95 | 100.00 |
| 3. | Assam | 2009-10 | 3244364 | 178747 | 91284.45 | 60307.30 | 66.00 |
| | | 2010-11 | 3518294 | 2188166 | 102808.06 | 88976.10 | 87.00 |
| | | 2011-12 | 3649013 | 1611448 | 127802.00 | 100327.16 | 79.00 |
| | | 2012-13 | 3445133 | 1635059 | 121752.26 | 95152.17 | 78.00 |
| | | 2013-14 | 3394936 | 1598940 | 116360.10 | 99261.84 | 85.00 |
| 4. | Bihar | 2009-10 | 14476688 | 4271215 | 285356.91 | 217651.22 | 76.00 |
| | | 2010-11 | 14476688 | 4221661 | 298568.13 | 170882.14 | 57.00 |
| | | 2011-12 | 15253464 | 5244628 | 284847.00 | 149348.92 | 52.00 |
| | | 2012-13 | 14195644 | 5365579 | 261406.13 | 239559.99 | 92.00 |
| | | 2013-14 | 14151915 | 5762204 | 337642.08 | 285104.16 | 84.00 |
| 5. | Chhattisgarh | 2009-10 | 2925817 | 1141534 | 91602.95 | 80238.95 | 88.00 |
| | | 2010-11 | 3156343 | 1366404 | 92726.79 | 86341.60 | 93.00 |
| | | 2011-12 | 3170011 | 1341239 | 105703.00 | 97310.95 | 92.00 |
| | | 2012-13 | 2462193 | 1414078 | 103871.64 | 91007.96 | 88.00 |
| | | 2013-14 | 2308729 | 1398861 | 95151.10 | 76747.11 | 81.00 |
| 6. | Goa | 2009-10 | 74773 | 89679 | 4567.76 | 3334.38 | 73.00 |
| | | 2010-11 | 99791 | 69239 | 4203.00 | 4004.66 | 95.00 |
| | | 2011-12 | 95860 | 69718 | 4257.00 | 4213.26 | 99.00 |
| | | 2012-13 | 93749 | 70735 | 4114.00 | 3670.80 | 89.00 |
| | | 2013-14 | 92645 | 64438 | 3938.00 | 3938.02 | 100.00 |
| 7. | Gujarat | 2009-10 | 4605620 | 1515879 | 97840.63 | 91500.70 | 94.00 |
| | | 2010-11 | 4356569 | 1811665 | 104360.06 | 77748.43 | 75.00 |
| | | 2011-12 | 4367392 | 1906624 | 111571.00 | 86618.06 | 78.00 |
| | | 2012-13 | 4225492 | 2052697 | 117624.29 | 100425.97 | 85.00 |
| | | 2013-14 | 3859101 | 2281273 | 121079.07 | 109319.95 | 90.00 |
| 8. | Haryana | 2009-10 | 1529978 | 693988 | 55926.60 | 30172.42 | 54.00 |
| | | 2010-11 | 1478887 | 687805 | 53806.61 | 25010.21 | 46.00 |
| | | 2011-12 | 1449617 | 699807 | 54333.00 | 43306.28 | 80.00 |

| | | | | | | | |
|-----|------------------|---------|---------|---------|-----------|-----------|--------|
| | | 2012-13 | 1409458 | 731655 | 60413.37 | 45986.38 | 76.00 |
| | | 2013-14 | 1260814 | 772984 | 59057.35 | 43848.86 | 74.00 |
| 9. | Himachal Pradesh | 2009-10 | 445093 | 330170 | 23520.86 | 20855.70 | 89.00 |
| | | 2010-11 | 426658 | 314611 | 20987.61 | 19892.88 | 95.00 |
| | | 2011-12 | 408900 | 296813 | 21120.00 | 20423.74 | 97.00 |
| | | 2012-13 | 382729 | 269926 | 19323.70 | 19792.52 | 102.00 |
| | | 2013-14 | 364957 | 260537 | 18029.00 | 17002.06 | 94.00 |
| 10. | Jammu & Kashmir | 2009-10 | 895367 | 405125 | 27500.24 | 24633.68 | 90.00 |
| | | 2010-11 | 870717 | 421041 | 26730.00 | 16290.62 | 61.00 |
| | | 2011-12 | 856793 | 417321 | 25308.00 | 17422.07 | 69.00 |
| | | 2012-13 | 809672 | 408677 | 26978.78 | 22288.18 | 83.00 |
| | | 2013-14 | 742300 | 359202 | 28212.00 | 17652.98 | 63.00 |
| 11. | Jharkhand | 2009-10 | 4688484 | 1346315 | 97415.10 | 83383.91 | 87.00 |
| | | 2010-11 | 4321982 | 1388713 | 118521.43 | 100588.85 | 85.00 |
| | | 2011-12 | 4083227 | 1452968 | 97052.00 | 78452.27 | 81.00 |
| | | 2012-13 | 3878324 | 1497036 | 97005.16 | 84997.68 | 88.00 |
| | | 2013-14 | 3775843 | 1504465 | 97125.34 | 76959.76 | 79.00 |
| 12. | Karnataka | 2009-10 | 4008796 | 2274289 | 145492.01 | 123280.46 | 85.00 |
| | | 2010-11 | 3658212 | 2145220 | 141153.49 | 123964.36 | 88.00 |
| | | 2011-12 | 3528193 | 2097991 | 147394.00 | 124747.84 | 85.00 |
| | | 2012-13 | 3405362 | 2091643 | 150083.53 | 136586.04 | 91.00 |
| | | 2013-14 | 3406736 | 2090854 | 141796.70 | 126064.01 | 89.00 |
| 13. | Kerala | 2009-10 | 1870576 | 1361265 | 73096.99 | 55322.04 | 76.00 |
| | | 2010-11 | 1842832 | 1333357 | 72453.47 | 67504.94 | 93.00 |
| | | 2011-12 | 1702348 | 1296474 | 70005.00 | 61637.71 | 88.00 |
| | | 2012-13 | 1643914 | 1222619 | 67731.00 | 61136.85 | 90.00 |
| | | 2013-14 | 1542347 | 1027061 | 66610.00 | 59062.43 | 89.00 |
| 14. | Madhya Pradesh | 2009-10 | 7981500 | 3106522 | 254151.26 | 233808.10 | 92.00 |
| | | 2010-11 | 7809296 | 3309664 | 233006.00 | 232068.98 | 100.00 |
| | | 2011-12 | 7352733 | 3449546 | 236888.00 | 213439.94 | 90.00 |
| | | 2012-13 | 7352733 | 3449546 | 232297.09 | 210086.49 | 90.00 |
| | | 2013-14 | 6490497 | 3471829 | 221314.46 | 185383.55 | 84.00 |
| 15. | Maharashtra | 2009-10 | 8761094 | 4812160 | 328358.51 | 274550.51 | 84.00 |
| | | 2010-11 | 8480928 | 4902345 | 343044.00 | 251301.16 | 73.00 |
| | | 2011-12 | 8480971 | 4902312 | 300879.00 | 248426.04 | 83.00 |
| | | 2012-13 | 8132569 | 4849340 | 297172.53 | 265684.00 | 89.00 |
| | | 2013-14 | 7405477 | 4623929 | 286570.38 | 258514.46 | 90.00 |
| 16. | Manipur | 2009-10 | 210692 | 57992 | 6566.95 | 4854.57 | 74.00 |
| | | 2010-11 | 193111 | 41217 | 6391.00 | 5769.74 | 90.00 |
| | | 2011-12 | 189866 | 41935 | 4678.00 | 3508.85 | 75.00 |
| | | 2012-13 | 187622 | 42933 | 5175.60 | 4259.10 | 82.00 |
| | | 2013-14 | 189482 | 43295 | 5400.00 | 4964.71 | 92.00 |
| 17. | Meghalaya | 2009-10 | 377079 | 131725 | 11479.70 | 10989.75 | 96.00 |
| | | 2010-11 | 434482 | 134666 | 11049.85 | 8462.16 | 77.00 |
| | | 2011-12 | 430846 | 169776 | 11856.00 | 11469.00 | 97.00 |
| | | 2012-13 | 407997 | 157970 | 12620.00 | 12589.84 | 100.00 |
| | | 2013-14 | 407997 | 157970 | 12378.91 | 12378.88 | 100.00 |

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|-----|---------------|---------|----------|---------|-----------|-----------|--------|
| 18. | Nagaland | 2009-10 | 210268 | 63099 | 4896.31 | 4634.26 | 95.00 |
| | | 2010-11 | 230010 | 67051 | 6227.56 | 6570.21 | 106.00 |
| | | 2011-12 | 220829 | 56327 | 5828.00 | 6945.99 | 119.00 |
| | | 2012-13 | 209822 | 51140 | 6326.70 | 5227.93 | 83.00 |
| | | 2013-14 | 220457 | 57159 | 6297.83 | 6297.84 | 100.00 |
| 19. | Odisha | 2009-10 | 3961686 | 1726012 | 140840.14 | 133311.59 | 95.00 |
| | | 2010-11 | 4129953 | 1933347 | 140467.03 | 114697.91 | 82.00 |
| | | 2011-12 | 4038760 | 1882928 | 145194.00 | 125600.61 | 87.00 |
| | | 2012-13 | 3835632 | 2006030 | 138963.08 | 131796.54 | 95.00 |
| | | 2013-14 | 3835632 | 2003994 | 147176.87 | 136443.67 | 93.00 |
| 20. | Punjab | 2009-10 | 1325592 | 751083 | 50318.17 | 37258.12 | 74.00 |
| | | 2010-11 | 1301895 | 779104 | 48513.00 | 43253.12 | 89.00 |
| | | 2011-12 | 1337964 | 788201 | 53399.00 | 53442.39 | 100.00 |
| | | 2012-13 | 1284134 | 819131 | 54231.75 | 49718.24 | 92.00 |
| | | 2013-14 | 1230991 | 793349 | 53492.07 | 43590.51 | 81.00 |
| 21. | Rajasthan | 2009-10 | 5410877 | 2082824 | 161520.80 | 130025.93 | 81.00 |
| | | 2010-11 | 5280753 | 2059803 | 163858.26 | 154416.92 | 94.00 |
| | | 2011-12 | 5280741 | 2059803 | 167010.00 | 136306.76 | 82.00 |
| | | 2012-13 | 5199533 | 2158162 | 147638.01 | 125443.94 | 85.00 |
| | | 2013-14 | 4895026 | 2073535 | 149164.54 | 109630.53 | 73.00 |
| 22. | Sikkim | 2009-10 | 67707 | 28791 | 2259.96 | 2259.50 | 100.00 |
| | | 2010-11 | 72846 | 29787 | 2241.40 | 2241.40 | 100.00 |
| | | 2011-12 | 64920 | 34784 | 2497.00 | 2491.77 | 100.00 |
| | | 2012-13 | 51064 | 36686 | 2492.60 | 2477.62 | 99.00 |
| | | 2013-14 | 57357 | 36715 | 2396.49 | 2396.50 | 100.00 |
| 23. | Tamil Nadu | 2009-10 | 3577489 | 2303631 | 126374.04 | 91887.01 | 73.00 |
| | | 2010-11 | 3251355 | 2212604 | 131215.71 | 104590.98 | 78.00 |
| | | 2011-12 | 3215198 | 2310101 | 116498.00 | 77618.36 | 67.00 |
| | | 2012-13 | 3028036 | 2367004 | 117202.36 | 94999.47 | 81.00 |
| | | 2013-14 | 3058766 | 2442603 | 122766.34 | 109403.70 | 89.00 |
| 24. | Tripura | 2009-10 | 449353 | 209344 | 7949.63 | 5230.84 | 66.00 |
| | | 2010-11 | 382137 | 209111 | 12512.00 | 12361.38 | 99.00 |
| | | 2011-12 | 370566 | 206951 | 11960.00 | 10569.80 | 88.00 |
| | | 2012-13 | 364480 | 227187 | 11822.00 | 10494.20 | 89.00 |
| | | 2013-14 | 364480 | 227189 | 10560.45 | 8351.49 | 79.00 |
| 25. | Uttarakhand | 2009-10 | 670282 | 395550 | 29945.13 | 20840.45 | 70.00 |
| | | 2010-11 | 624441 | 386599 | 23759.00 | 21134.39 | 89.00 |
| | | 2011-12 | 593875 | 383751 | 24365.00 | 21655.81 | 89.00 |
| | | 2012-13 | 554477 | 376350 | 24623.51 | 22777.52 | 93.00 |
| | | 2013-14 | 536544 | 368283 | 24828.68 | 21460.22 | 86.00 |
| 26. | Uttar Pradesh | 2009-10 | 15865317 | 4480139 | 342361.75 | 285744.41 | 83.00 |
| | | 2010-11 | 15170833 | 5832249 | 341418.83 | 299531.46 | 88.00 |
| | | 2011-12 | 14505991 | 5872175 | 305424.00 | 249596.27 | 82.00 |
| | | 2012-13 | 14087769 | 5892528 | 331662.02 | 296293.03 | 89.00 |
| | | 2013-14 | 13805026 | 6004217 | 341186.28 | 275596.01 | 81.00 |
| 27. | West Bengal | 2009-10 | 9577058 | 4689615 | 267043.54 | 163530.07 | 61.00 |
| | | 2010-11 | 9503055 | 5079591 | 232026.28 | 161608.11 | 70.00 |

| | | | | | | | |
|-----|-------------|---------|---------|---------|-----------|-----------|--------|
| | | 2011-12 | 8945688 | 4740474 | 266833.00 | 179190.62 | 67.00 |
| | | 2012-13 | 8417916 | 5038610 | 313816.17 | 214510.44 | 68.00 |
| | | 2013-14 | 8147291 | 4880194 | 322832.03 | 203298.84 | 63.00 |
| 28. | A&N Islands | 2009-10 | 26684 | 19085 | 1223.79 | 1223.79 | 100.00 |
| | | 2010-11 | 24169 | 17536 | 935.00 | 547.77 | 59.00 |
| | | 2011-12 | 24169 | 17536 | 880.00 | 853.28 | 97.00 |
| | | 2012-13 | 22657 | 16075 | 935.00 | 898.20 | 96.00 |
| | | 2013-14 | 22885 | 16075 | 852.50 | 708.51 | 83.00 |
| 29. | Chandigarh | 2009-10 | 70390 | 36848 | 1999.29 | 972.01 | 49.00 |
| | | 2010-11 | 70390 | 36848 | 1745.77 | 1163.07 | 67.00 |
| | | 2011-12 | 66364 | 40169 | 1635.00 | 930.40 | 57.00 |
| | | 2012-13 | 66364 | 40169 | 1545.60 | 907.80 | 59.00 |
| | | 2013-14 | 66364 | 42454 | 1545.60 | 910.00 | 59.00 |
| 30. | D&N Haveli | 2009-10 | 34053 | 10683 | 793.58 | 697.81 | 88.00 |
| | | 2010-11 | 33445 | 16593 | 873.14 | 844.79 | 97.00 |
| | | 2011-12 | 32445 | 17663 | 872.00 | 867.35 | 99.00 |
| | | 2012-13 | 27139 | 18888 | 1038.40 | 935.95 | 90.00 |
| | | 2013-14 | 25447 | 19255 | 1074.69 | 952.39 | 89.00 |
| 31. | Daman & Diu | 2009-10 | 13179 | 4991 | 467.25 | 315.29 | 67.00 |
| | | 2010-11 | 11992 | 7490 | 477.30 | 370.13 | 78.00 |
| | | 2011-12 | 11916 | 7668 | 408.00 | 357.02 | 87.00 |
| | | 2012-13 | 11837 | 7676 | 434.50 | 424.51 | 98.00 |
| | | 2013-14 | 11385 | 7646 | 404.53 | 358.43 | 89.00 |
| 32. | Delhi | 2009-10 | 1175365 | 698118 | 41453.69 | 25595.65 | 62.00 |
| | | 2010-11 | 1169709 | 662339 | 77050.00 | 28382.62 | 77.00 |
| | | 2011-12 | 1152596 | 668204 | 35400.00 | 30536.83 | 86.00 |
| | | 2012-13 | 1161129 | 713378 | 32937.00 | 27501.69 | 83.00 |
| | | 2013-14 | 1140732 | 711723 | 29957.40 | 30950.87 | 103.00 |
| 33. | Lakshadweep | 2009-10 | 6791 | 3532 | 278.83 | 0.00 | 0.00 |
| | | 2010-11 | 5999 | 4022 | 268.40 | 0.00 | 0.00 |
| | | 2011-12 | 5684 | 4076 | 245.00 | 0.00 | 0.00 |
| | | 2012-13 | 5412 | 4125 | 255.20 | 0.00 | 0.00 |
| | | 2013-14 | 4605 | 3407 | 247.12 | 269.89 | 109.00 |
| 34. | Puducherry | 2009-10 | 55176 | 46396 | 2413.84 | 2332.57 | 97.00 |
| | | 2010-11 | 53357 | 45446 | 2444.28 | 1583.29 | 65.00 |
| | | 2011-12 | 45790 | 42421 | 2315.00 | 1604.27 | 69.00 |
| | | 2012-13 | 40330 | 39431 | 2220.90 | 1625.94 | 73.00 |
| | | 2013-14 | 35748 | 33420 | 1912.87 | 1387.80 | 73.00 |

Annex-V

Details of variation in foodgrains allocated and lifted

(Refer to paragraph 3.2)

| Sl. No. | State/UT | Foodgrains allocated (In MTs) | Foodgrains lifted (In MTs) | Foodgrains lifted (In MTs) | Difference (In MTs) (+) (-) |
|---------|-------------------|-------------------------------|----------------------------|----------------------------|-----------------------------|
| | | As per Ministry | As per Ministry | As per states | |
| 1. | Andhra Pradesh | 770832.48 | 717201.42 | 662395.00 | 54806.42 |
| 2. | Arunachal Pradesh | 28691.15 | 29059.48 | 30048.58 | -989.10 |
| 3. | Assam | 560006.87 | 444024.57 | 418320.39 | 25704.18 |
| 4. | Bihar | 1467820.25 | 1062546.43 | 1163366.92 | 100820.49 |
| 5. | Chhattisgarh | 489055.48 | 431646.57 | 434259.21 | -2612.64 |
| 6. | Goa | 21079.76 | 19161.12 | 19293.36 | -132.24 |
| 7. | Gujarat | 552475.05 | 465613.11 | 493154.08 | -27540.97 |
| 8. | Haryana | 283536.93 | 188324.15 | 192674.94 | -4350.79 |
| 9. | Himachal Pradesh | 102981.17 | 97966.90 | 94736.02 | 3230.88 |
| 10. | Jammu & Kashmir | 134729.02 | 98287.53 | 90320.88 | 7966.65 |
| 11. | Jharkhand | 507119.03 | 424382.47 | 424746.1 | -363.63 |
| 12. | Karnataka | 725919.73 | 634642.71 | 635527.49 | -884.78 |
| 13. | Kerala | 349896.46 | 304663.97 | NA | NA |
| 14. | Madhya Pradesh | 1177656.81 | 1074787.06 | 1080157.44 | -5370.38 |
| 15. | Maharashtra | 1556024.42 | 1298476.17 | NA | NA |
| 16. | Manipur | 28211.55 | 23356.97 | 23805.86 | -448.89 |
| 17. | Meghalaya | 59384.46 | 55889.63 | 55732.42 | 157.21 |
| 18. | Nagaland | 29576.4 | 29676.23 | 29607.78 | 68.45 |
| 19. | Odisha | 712641.12 | 641850.32 | 616050.34 | 25799.98 |
| 20. | Punjab | 259953.99 | 227262.38 | 235698.17 | -8435.79 |
| 21. | Rajasthan | 789191.61 | 655824.08 | 660763 | -4938.92 |
| 22. | Sikkim | 11887.45 | 11866.79 | 11867.24 | -0.45 |
| 23. | Tamil Nadu | 614056.45 | 478499.52 | 477778.33 | 721.19 |
| 24. | Tripura | 54804.08 | 47007.71 | 46676.87 | 330.84 |
| 25. | Uttarakhand | 127521.32 | 107868.39 | 107871.43 | -3.04 |
| 26. | Uttar Pradesh | 1662052.88 | 1406761.18 | 1404756.8 | 2004.38 |
| 27. | West Bengal | 1402551.02 | 922138.02 | NA | NA |
| 28. | A&N Islands | 4826.29 | 4231.55 | 4790.49 | -558.94 |
| 29. | Chandigarh | 8471.26 | 4883.28 | 4882.74 | 0.54 |
| 30. | D&N Haveli | 4651.81 | 4298.29 | 3062.47 | 1235.82 |
| 31. | Daman & Diu | 2191.51 | 1825.38 | 1828.16 | -2.78 |
| 32. | Delhi | 216798.09 | 142967.66 | 140341.5 | 2626.16 |
| 33. | Lakshadweep | 1294.55 | 269.89 | NA | NA |
| 34. | Puducherry | 11306.89 | 8533.87 | 8586.23 | -52.36 |

Annex-VI

(Refers to Paragraph 3.5)

Disruption in serving of cooked meals

| Sl. No. | State | Remarks |
|---------|-----------------|--|
| 1. | Andhra Pradesh | In 120 test checked schools cooked meal was not provided for 1 to 148 days due to non-availability of rice and absence of implementing agency etc. |
| 2. | Assam | In 120 test checked schools cooked meal was not provided for a period ranging from 53 to 78 days in case of lower primary (LP) and 41 to 107 days in case of upper primary (UP) against the target of 210 and 220 days for LP and UP schools respectively due to shortage of foodgrains, non-availability of cooking cost and local bandhs etc. |
| 3. | Bihar | During 2009-13, out of test checked 180 schools, MDM was served for less than 100 days in 25 to 81 schools due to non-availability of foodgrains and conversion cost at school level. Besides MDM was not provided in 407 and 240 schools in the test checked months of March 2013 and March 2014 due to paucity of foodgrains and funds. |
| 4. | Chhattisgarh | During 2009-10 to 2013-14 MDM was to be provided for 230-240 days. In 120 test checked schools cooked meal was not provided for a period ranging from 1 to 140 days. Thus the target was not achieved in 49 to 88 per cent of schools out of test checked 120 schools. Further it was also observed that as per Supreme Court direction meal was not served for minimum 200 days in 1 to 21 schools out of 120 test checked schools during 2009-14 due to non-availability of foodgrains and absence of Cook Cum Helper. |
| 5. | Jammu & Kashmir | In 22 districts against 220 working days during 2011-12 cooked meal was served between 116 and 217 days only. |
| 6. | Jharkhand | In 48 out of 120 test-checked schools cooked meal was not served for 6345 school days (inclusive of 694 school days for two selected schools in Chatra districts where MDMs were not served at all) during 2009-14 due to strike of teachers, shortage of foodgrains, cooking cost and dispute among VEC members. |
| 7. | Kerala | In 18 out of 60 test checked schools MDM was interrupted. The interruption in one school was up to 136 days during 2009-2014. |
| 8. | Madhya Pradesh | In 88 schools (9 districts) out of 300 test checked schools cooked meal was not provided on 8668 school working days during 2009-2014. |
| 9. | Maharashtra | In 149 test checked schools, cooked meal was not provided on all working days in a year and disruption noticed for a period ranging from 1 to 239 days due to non-receipt of foodgrains and cooking charges due to delay at block level. |
| 10. | Meghalaya | During 2009-14 the average number of days in which meal was not served to the children was 33 days a primary level and 37 days at the upper primary level. Out of test check of 60 days 15 schools were providing 3 to 4 days a week MDM while 28 schools told that cooked meal was provided on the availability of foodgrains. |
| 11. | Nagaland | In 60 test checked schools cooked meal was served between 1 to 20 days in a month while in 55 schools Head Teachers told that cooked meal was not served on all school working days. |
| 12. | Odisha | In 47 out of 148 test checked schools cooked meal was interrupted ranging between 1 to 100 days and in 10 schools ranging from 101- 310 days during 2009-14 due to non-availability of rice as well as absence of cook-cum-helper. |

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|-----|---------------|--|
| 13. | Punjab | In 20 out of 90 test checked schools meal was not provided for 1800 days due to non-availability of cooking cost and foodgrains during 2009-14. |
| 14. | Rajasthan | In 143 test checked schools meal was not provided for 7543 days (5.05 per cent) though the schools were open for 149195 days during 2009-14. |
| 15. | Tripura | In 339 schools 19348 children were not provided cooked meal for a period ranging from 1 to 6 months during 2011-12 to 2013-14. |
| 16. | Uttar Pradesh | In 235 out of 360 test checked schools the disruption in serving of cooked meal was noticed for 1 to 228 days (average 32 days). Reasons for disruption was not analysed at any level nor action against any responsible officer was taken in any of test checked districts/schools. |
| 17. | Uttarakhand | In 23 out of 60 test checked schools in cooked meal was not provided for a period ranging from 1 to 53 days. |
| 18. | West Bengal | In 88 out of 90 schools MDM was not served on all working days and in 2 schools MDM was not started. |
| 19. | A & N Island | In 27 out of 60 test checked schools cooked meal was not provided on 856 working days. |
| 20. | Delhi | During 2009-14, in case of primary schools, against a target of 210 working days, average number of days on which MDM was served, was between 179 and 209 working days in 169 cases out of total 200 cases. In case of upper primary schools, against a target of 220 days (210 days in 2009-10), it ranged between 160 and 206 workings days in 76 cases. |

Annex-VII
(Refer to Paragraph 3.6.1)
Administration of Micronutrients

| Sl. No. | State | Remarks |
|---------|----------------|--|
| 1. | Bihar | Department was unaware about area specific deficiency in the State. In the five test checked districts (except Katihar district) neither health check-up was ever held nor Micronutrients and supplements were administered during 2009-14. However, in Katihar district, one health check-up was conducted and deworming tablets and supplements tablets like Iron and folic acid were administered only once in 2013-14, but its required dose (weekly dose for Iron and folic acid tablets and six monthly doses for deworming tablets) was never administered in any of the year. |
| 2. | Chhattisgarh | During physical verification of schools, it was noticed that records were not maintained regarding administration of prescribed micro-nutrient supplements. |
| 3. | Goa | Out of 60 test checked schools micro supplements were not provided in 18 schools and in the 42 schools where they were provided it was not regular. Weekly Iron and Folic Acid tablets were distributed only from 2013-14, however, details of the same not maintained. As per the report of the Director of Health Services the programme of weekly Iron and folic acid tablets distribution was started from 2013-14 and only 139 schools of the state were covered. |
| 4. | Haryana | Department had not provided the prescribed micro-nutrients and deworming medicines to the children during 2009-14 except in the last quarter of 2011-12 in which it was shown that out of 15,596, only 7,795 schools were provided nutrition to children. |
| 5. | Karnataka | Out of total 28.98 lakh enrolled children in four test checked districts, 6.13 lakh children, 12 lakh children and 21.82 lakh children were not administered with Vitamin A tablets, Albendazole and Iron & Folic acid respectively during 2009-10 to 2013-14. |
| 6. | Kerala | In 42 schools out of 60 test checked schools supplementation of micro nutrients, de-worming medicines etc. were not provided. Only fifteen schools provided weekly iron and folic acid supplements during 2013-14 only. |
| 7. | Madhya Pradesh | In 53 out of 300 test checked schools 186 children were found either malnourished, vitamin A deficient or suffering from other health problems. But micronutrient supplements were distributed only in 42 schools. |
| 8. | Maharashtra | All 149 schools test-checked for audit had received and distributed the micronutrient / Iron and Folic Acid (IFA) during 2009-14 however the records of receipts and distribution were not maintained as a result of which it could not be assessed whether the children were administered the required dosage appropriately. |
| 9. | Meghalaya | In 41 schools (68 per cent), test checked schools the six monthly dose of de-worming, Vitamin-A and weekly supplements like Iron and Folic Acid, Zinc, etc were not provided to the children. |
| 10. | Rajasthan | Average shortfall in administration of de-worming tablets: 38.73 per cent, Vitamin A: 51.73 per cent, Iron-Folic acid: 38.26 per cent, organization of medical camps in schools: 33.07 percent. |
| 11. | Tripura | It was noticed that while Vitamin-A tablets were not supplied at all to the children, there was shortfall in supply of Albendazole tablets in 2011-12 (42 per cent) and IFA tablets – 91 per cent in 2009-10 and 69 per cent in 2013-14. It was further noticed that in the year 2013 and 2014 some spots and cracks were noticed on the surface of the Albendazole and IFA tablets, consequence to this District Health and Family Welfare Society requested (September 2013 and April 2014) the District Education Officers to stop use of those tablets but in the meantime all the schools under six test checked ISs distributed the micronutrients to the children. However, impact of those damaged micronutrients on the children could not be assessed. |
| 12. | Uttar Pradesh | Out of 360 test checked schools 161 schools never provided Iron & Folic Acid, Zinc and Vitamin A tablets to its students during 2009-14. However, |

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| | | <p>87 schools provided these micronutrients one to three times during the entire period of five year. These micronutrients were provided without identifying nutritional deficiencies in children.</p> <p>Against the prescribed six monthly doses, 181 schools never provided de-worming tablets to its students during 2009-14. Further, 171 schools provided de-worming tablets one, twice and thrice during the entire period of five years.</p> |
| 13. | Uttarakhand | The MDM Programme was complemented with health interventions relating to micronutrient supplementations and de-worming under "Chirayu" Programme, which was started in August 2010 under National Rural Health Mission (NRHM). In selected districts, only 40 <i>per cent</i> and 39 <i>per cent</i> schools were covered in Almora and Tehri respectively under "Chirayu" Programme during the period 2010-14. |
| 14. | A & N Island | In test checked schools it was noticed that 6 monthly doses of de-worming were not administered regularly in 12 schools and in six schools it was not at all administered. Similarly, weekly iron and folic acid supplement were not administered regularly in 11 schools and in four schools it was not administered at all. With regard to regular administration of zinc to the children, the Directorate of Health Services recommended zinc for children suffering from diarrhoea and not as a routine supplement. |
| 15. | Chandigarh | Audit observed that despite declining nutritional status among children, micronutrients supplementation was inadequate as only 26 <i>per cent</i> (2012-13) to 69 <i>per cent</i> (2011-12) children were given Iron/Folic/Zinc supplements. Administration of deworming medicines during 2009-10 to 2013-14 was also between 25 <i>per cent</i> (2010-11) to 75 <i>per cent</i> (2011-12) of enrolled children. |
| 16. | Delhi | In 25 schools iron and folic acid supplements were provided only 1 to 5 times instead of weekly and in 45 schools tablets of de-worming were provided only 1 to 5 times against six monthly during 2009-14. In 10 schools records of distribution of tablets was not available. |
| 17. | Puducherry | In 60 test checked schools, it was noticed that 2107 students were found underweight and 969 students were anaemic during 2009-14. It was also noticed that students who were diagnosed as underweight and anaemic were not administered with appropriate supplements. |

Annex-VIII
(Refer to Paragraph No. 3.6.6)
Calorific value of meals served

| Sl. No. | State | Remarks | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|-------------------|--|---------------------|---------------|--|---------------------|--|----------------------|-------------|---------------|-------------|---------------|-------------|-----|-------|-----|---|---------|----|-------|----|-------|-----------------------|------------|---------------|------------|---------------|------------------------------|------------|--------------|------------|--------------|--|---------------|--|---------------------|--|---------------------|-------------|---------------|-------------|---------------|-------------|--------|-------|-----|------|---------|-------|-------|----|------|-----------------------|---------------|--------------|------------|-------------|------------------------------|---------------|---------------|------------|--------------|
| 1. | Arunachal Pradesh | Records revealed that against the required quantity of 20 and 30 gms of pulses/dal in Primary and Upper primary levels respectively, only 0.18 to 0.20 gms and 0.19 to 0.30 gms were provided in meals during 2012-13 and 2013-14 respectively. Similarly, against the required quantity of 5 and 7.5 gms per day of oil/fat in Primary and Upper primary levels respectively, 1.91 to 4.13 gms and 1.71 to 5.91 gms respectively, were provided during 2012-13 and 2013-14. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | Assam | Records of 120 test checked schools revealed that quantity of foodgrains supplied for meal per child was less than the prescribed quantity of 100 gms/150 gms of foodgrains at Primary and upper primary level. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. | Goa | <p>During 2009-10 to 2011-12 period Bhajipav and Pulav were the only menu provided to the students in MDM in majority of cases. Only one pav was served with Bhaji to the students. The nutritional value of the food served was less than the required norms as worked out below:</p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">Primary level</th> <th colspan="2">Upper primary level</th> </tr> <tr> <th>Patal Bhaji/ One pav</th> <th>Energy Kcal</th> <th>Protein (gms)</th> <th>Energy Kcal</th> <th>Protein (gms)</th> </tr> </thead> <tbody> <tr> <td>Other items</td> <td>320</td> <td>10.25</td> <td>312</td> <td>9</td> </tr> <tr> <td>One Pav</td> <td>75</td> <td>1.875</td> <td>75</td> <td>1.875</td> </tr> <tr> <td>Total provided</td> <td>395</td> <td>12.125</td> <td>387</td> <td>10.875</td> </tr> <tr> <td>Recommended nutrients</td> <td>450</td> <td>12.00</td> <td>700</td> <td>20.00</td> </tr> </tbody> </table> <p>The menu provided during the period 2009-10 to 2011-12 showed deficiency of calories in respect of Patalbhaji/Pav by 55 calories in respect of primary level and 300 calories in respect of upper primary level. Deficiency of nearly 9 gms protein was also seen in supply to Upper primary children. Besides, in respect of Vegetable Pulav served rice was used in the ratio of 30 gms and 60 gms for primary level and upper primary level. The Calorie and Protein content worked out lesser for upper primary.</p> <p>Further in 2012-13 to 2013-14 considering only one pav was served with bhaji to the students, the nutritional value of the food served was less than the required norms as worked out below:</p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">Primary level</th> <th colspan="2">Upper primary level</th> </tr> <tr> <th>Patal Bhaji/One pav</th> <th>Energy Kcal</th> <th>Protein (gms)</th> <th>Energy Kcal</th> <th>Protein (gms)</th> </tr> </thead> <tbody> <tr> <td>Other items</td> <td>152.00</td> <td>3.000</td> <td>217</td> <td>5.00</td> </tr> <tr> <td>One Pav</td> <td>77.75</td> <td>2.625</td> <td>74</td> <td>2.14</td> </tr> <tr> <td>Total provided</td> <td>230.52</td> <td>5.625</td> <td>291</td> <td>7.14</td> </tr> <tr> <td>Recommended nutrients</td> <td>450.00</td> <td>12.000</td> <td>700</td> <td>20.00</td> </tr> </tbody> </table> <p>Thus, the menu provided during the period 2012-13 and 2013-14 showed deficiency in calories with respect to Bhaji Pav by 220 calories in the menu of primary school and above by 409 calories in the menu of Upper primary level. Deficiency of nearly 6.375 gms protein was seen for primary and 12.86 gms for Upper primary. As regards vegetable pulav the recommended quantity to arrive at the Calorie and protein content applicable for Upper primary and primary was 900 gms and 750 gms respectively against which quantity of cooked weight provided to the students was 280/240 gms of Pulav/PavBhaji for Upper primary and 280/100 gms of Pulav/PavBhaji for primary.</p> | | Primary level | | Upper primary level | | Patal Bhaji/ One pav | Energy Kcal | Protein (gms) | Energy Kcal | Protein (gms) | Other items | 320 | 10.25 | 312 | 9 | One Pav | 75 | 1.875 | 75 | 1.875 | Total provided | 395 | 12.125 | 387 | 10.875 | Recommended nutrients | 450 | 12.00 | 700 | 20.00 | | Primary level | | Upper primary level | | Patal Bhaji/One pav | Energy Kcal | Protein (gms) | Energy Kcal | Protein (gms) | Other items | 152.00 | 3.000 | 217 | 5.00 | One Pav | 77.75 | 2.625 | 74 | 2.14 | Total provided | 230.52 | 5.625 | 291 | 7.14 | Recommended nutrients | 450.00 | 12.000 | 700 | 20.00 |
| | Primary level | | Upper primary level | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Patal Bhaji/ One pav | Energy Kcal | Protein (gms) | Energy Kcal | Protein (gms) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other items | 320 | 10.25 | 312 | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| One Pav | 75 | 1.875 | 75 | 1.875 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total provided | 395 | 12.125 | 387 | 10.875 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recommended nutrients | 450 | 12.00 | 700 | 20.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Primary level | | Upper primary level | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Patal Bhaji/One pav | Energy Kcal | Protein (gms) | Energy Kcal | Protein (gms) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other items | 152.00 | 3.000 | 217 | 5.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| One Pav | 77.75 | 2.625 | 74 | 2.14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total provided | 230.52 | 5.625 | 291 | 7.14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recommended nutrients | 450.00 | 12.000 | 700 | 20.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. | Karnataka | ISKCON, an NGO supplies MDM to the children of 305 schools in the taluks Ballari and Hosapete of Ballari district. From the invoice copies for the period | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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April 2011 to September 2013 submitted by ISKON, it was seen that foodgrains consumed for the meals provided to the children was less than the scale prescribed as detailed below:

| | Meals shown as prepared and served | Rice to be utilised (Kgs) | Rice used (Kgs) | Short utilization (Kgs) | Percentage |
|--------------|------------------------------------|---------------------------|-----------------|-------------------------|------------|
| 2011-12 | 11422239 | 1172902 | 1023867 | 149035 | 12.70 |
| 2012-13 | 12467406 | 1325997 | 1028558 | 297439 | 22.43 |
| 2013-14 | 8361998 | 1101535 | 839389 | 262146 | 23.79 |
| Total | 32251643 | 3600434 | 2891814 | 708620 | |

Thus, ISCKON utilized lesser quantity of foodgrains than the prescribed scale of 100/150gms for preparing one meal. For the period of 2009-10 to 2013-14, shortfall in utilisation of foodgrains was on increasing trend and ranged between 12.70 to 23.79 *per cent* resulting in not achieving the prescribed calorie.

Non supply of MDM with prescribed quantity of foodgrains resulted in inadequate nutritional support to children.

5. Maharashtra

Records of five districts revealed that calorific value and protein content in cooked meal being served to children was checked only in Mumbai district. Testing was not conducted in any of the other four districts (Chandrapur, Nanded, Pune and Satara), in the absence of which the calorific value and protein content in the meals served to children could not be ensured.

Further, in Mumbai district out of 1304 samples of cooked meals tested for the period 2009-14, 96 *per cent* (1250 samples) failed to meet the prescribed calorific value and protein content. The year wise details are given below:

| Year | Samples sent for testing | Samples passed | Samples failed | Penalty levied and collected |
|--------------|--------------------------|----------------|----------------|------------------------------|
| | | | | (₹ in lakh) |
| 2009-10 | 72 | 0 | 72 | 1.44 |
| 2010-11 | 285 | 5 | 280 | 5.60 |
| 2011-12 | 216 | 48 | 168 | 3.36 |
| 2012-13 | 331 | 1 | 330 | 6.60 |
| 2013-14 | 400 | 0 | 400 | 8.00 |
| Total | 1304 | 54 | 1250 | 25.00 |

6. Nagaland

Records of 60 schools revealed that in 53 schools, children were not provided with required quantity of pulses, vegetables, oil to the primary and upper primary classes.

7. Uttarakhand

Test checked schools of Almora and Tehri districts, intimated that the prescribed cooking costs were insufficient and it was not feasible for them to provide nutritious meal to children at these costs. When the issue was raised by Audit with the District Education Officers (DEO) concerned, they took current market rates of approved items of MDM and compared these rates with the prescribed rates for the year 2013-14, as shown in the table.

(Quantity in grams and rates in ₹)

| Approved Items | Approved at primary level | | Rates found in Almora | Rates found in Tehri | Approved at Upper Primary level | | Rates found in Almora | Rates found in Tehri |
|----------------|---------------------------|-------------|-----------------------|----------------------|---------------------------------|-------------|-----------------------|----------------------|
| | Quantity | Rates | | | Quantity | Rates | | |
| Pulses | 20 | 1.16 | 1.80 | 1.60 | 30 | 1.74 | 2.70 | 2.40 |
| Vegetables | 50 | 1.11 | 1.55 | 2.21 | 75 | 1.66 | 2.33 | 3.32 |
| Oil and fat | 05 | 0.41 | 0.55 | 0.45 | 7.5 | 0.61 | 0.75 | 0.68 |
| Salt etc | - | 0.05 | 0.25 | 0.80 | - | 0.07 | 0.36 | 1.20 |
| Fuel | - | 0.61 | 0.75 | 1.00 | - | 0.92 | 1.12 | 1.50 |
| Total | | 3.34 | 4.90 | 6.06 | | 5.00 | 7.26 | 9.10 |

| | | |
|----|---------------|--|
| | | <p>It can be seen from the table that rates of approved items, as found by DEOs in Almora and Tehri, were higher than approved rates by 47 <i>per cent</i> and 81 <i>per cent</i> respectively at primary level and by 45 <i>per cent</i> and 82 <i>per cent</i> respectively at upper primary level. The approved rates of cooking cost were insufficient in view of current market rates. Since, the MDM were being provided to students on the basis of approved rates of cooking cost which were insufficient to such extent, there is a strong likelihood that the level of nutrition being provided was compromised.</p> |
| 8. | Uttar Pradesh | <p>In seven test checked districts revealed that NGOs failed to provide nutritious food to children in place of <i>roti-sabzi</i> and <i>roti-dal</i> prescribed for Monday and Thursday respectively, they provided Dalia having lesser nutritional value.</p> <p>Audit of test-checked 360 Primary Schools and Upper primary Schools revealed that 259 schools did not maintain vouchers relating to purchase of pulses, vegetables and oil. As a result, actual quantity of pulses, vegetables and oil purchased and nutritional value of meals, made available to students, was not ascertained in audit. Besides, head masters/teachers of 141 schools were not aware of the actual quantity of these edible items in MDM. Further, 155 schools left the specified column blank. This also indicated their ignorance on the matter.</p> |
| 9. | Delhi | <p>In South and East District, six service providers had been supplying cooked meal in the upper primary schools since March 2013. Sample reports for the year 2013-14 revealed that all 137 samples (44 samples from kitchens of these six service providers and 93 samples from schools) tested by Sri Ram Institute for Industrial Research (SRIIS) during 2013-14 failed as they did not meet the standard value. In the failed samples, the minimum and maximum value of calories was found ranging between 137.90 and 559.40 calories, and the value of protein was found ranging between 4.3 and 15.2 grams. Test check of records of South Delhi Municipal Corporation (SDMC) revealed that 44 samples (32 <i>per cent</i>) out of 137 samples of 2012-14 and 113 (45.38 <i>per cent</i>) out of 249 samples of East Delhi Municipal Corporation (EDMC) for 2011-14 did not meet the standard value of 450 calories and 12 grams of protein.</p> |

Annex-IX

(Refer to Paragraph No. 3.6.9)

Convergence of Mid Day Meal Scheme with other Development Programmes

| Sl. No. | Item | Scheme/programme under which funds are available |
|---------|-----------------------------------|--|
| 1. | Construction of kitchen-cum-store | <p>Ministry of Rural Development</p> <ul style="list-style-type: none"> Sampoorna Grameen Rozgar Yojana (SGRY) in rural areas. <p>Ministry of Housing and Urban Poverty Alleviation</p> <ul style="list-style-type: none"> Basic Services for Urban Poor (BSUP) Integrated Housing Slum Development Programme (IHSDP) for urban areas. Urban Wage Employment Programme, a component of Swarna Jayanti Shahari Rozgar Yojana (SGSRY) for urban areas outside schemes. <p>Ministry of Panchayat Raj</p> <ul style="list-style-type: none"> Backward Region Grant Fund (BRGF) available as Untied funds for gap filling and augmentation. <p>Ministry of Human Resource Development</p> <ul style="list-style-type: none"> Sarva Shiksha Abhiyan (SSA) for new school construction. |
| 2. | Water Supply | <p>Ministry of Rural Development, Department of Drinking Water Supply.</p> <ul style="list-style-type: none"> Accelerated Rural Water Supply Programme (ARWSP). Swajaldhara. <p>Ministry of Panchayati Raj.</p> <ul style="list-style-type: none"> Devolution of block grants to panchayats on the recommendations of the 12th Finance Commission. Backward Region Grant Fund (BRGF) available as Untied funds for gap filling and augmentation. <p>Ministry of Human Resource Development.</p> <ul style="list-style-type: none"> Sarva Shiksha Abhiyan (SSA) for new school construction. |
| 3. | Kitchen devices | <p>Ministry of Human Resource Development Funds available under SSA.</p> <ul style="list-style-type: none"> From annual school grants of ₹ 2000 per annum per school and ₹ 1000 per annum for EGS centres. |
| 4. | School Health Programme | <p>Ministry of Health and Family Welfare.</p> <ul style="list-style-type: none"> Necessary interventions, like regular health check-up, supplementations of micro-nutrients, de-worming medicines etc., can be taken up under the national Rural Health Mission. |

Annex-X
(Refer to Paragraph 3.6.9)
Convergence of Mid Day Meal Scheme with other Development Programmes

| Sl. No. | State | Remarks |
|---------|-------------------|---|
| 1. | Andhra Pradesh | <p>The State Government could not converge the implementation of MDM with other development programmes to complete the construction of Kitchen sheds resulting in non-completion of units despite availability of central assistance to the extent of ₹ 581.66 crore.</p> <p>Thus, Kitchen cum stores to schools were not constructed despite release of central assistance way back in 2006-07 resulting in continuance of MDM cooking in open areas lead to the objective of providing of cooked meal to children in hygienic conditions not achieved.</p> |
| 2. | Arunachal Pradesh | <p>The Department did not interact with or obtain inputs relating to construction of kitchen sheds, provision of drinking water, school health programmes, etc., from concerned Departmental functionaries leading to disjointed efforts of various agencies towards the same goal.</p> <p>During Exit Conference the Department stated that MDMS was implemented in close convergence with Public Health Engineering Department (PHED) in respect of water supply and National Rural Health Mission (NRHM) in respect of Child Health. It was assured that initiatives would be taken to improve convergence with other schemes as well.</p> |
| 3. | Assam | Scrutiny revealed that in respect of construction of kitchen-cum-store and purchase of kitchen devices there was no convergence with any other programme although only 68 <i>per cent</i> targeted kitchens were constructed and kitchen devices were procured for only 28 <i>per cent</i> schools during 2009-14. |
| 4. | Bihar | Scrutiny of records in six test checked districts revealed that the convergence mechanism was neither planned nor considered during implementation of MDM. |
| 5. | Chhattisgarh | Scrutiny revealed that the Director Public Instruction (DPI) did not interact with or obtain inputs relating to construction of kitchen sheds, provision of drinking water, school health programmes, etc., from concerned departmental functionaries. |
| 6. | Gujarat | Audit observed that convergence of the scheme with other developmental programme was done only in one district (Banaskantha) out of four test-checked districts. In Banaskantha district, amounts of ₹ 42.46 lakh and ₹ 5.00 lakh were received from District Rural Development Agency (DRDA) and the Project Administrator respectively for purchase of storage containers for food-grains. Information regarding convergence with other schemes in the State as a whole though called for in Audit, was not made available by the Commissioner (MDM). |
| 7. | Jammu & Kashmir | There was no convergence with any other development programme in the State. |
| 8. | Jharkhand | Jharkhand State Mid Day Meal Authority (JSMDMA) did not maintain data of convergence with other developmental programmes with other departments. However, we noticed that there was only partial convergence with other departments in test-checked districts viz construction of 808 kitchens-cum- stores had been made from Backward Region Grant Fund-Integrated Action Plan (BRGF-IAP) in Bokaro district only. No health check-up camps were organised by National Rural Health Mission (NHRM) under department of Health in 115 out of 120 test checked schools. |
| 9. | Kerala | Conversions in respect of construction of Kitchen cum store with other development programmes and providing micronutrients to children with NRHM was not satisfactory. |
| 10. | Manipur | The intended benefits of convergence of MDM scheme with the development programmes could not be achieved. |
| 11. | Meghalaya | As per AWP&B of 2009-10, the Government of Meghalaya informed the Ministry that School Health Programme was being conducted in |

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| | | |
|-----|----------------|---|
| | | convergence with National Rural Health Service Mission (NRHM). However, as evident from the Quarterly Progressive Reports (QPR) ending September 2011 the school health programme started only during 2011-12 i.e. after a gap of two years. Thus, the nutritional status of the school children was not assessed during 2009-11. Besides, no effort was initiated by state nodal department to converge with SSA for constructions of kitchen sheds. |
| 12. | Madhya Pradesh | <p>The work of construction of kitchen sheds in all districts was not converged with other government programmes, as only 6115 kitchen-cum-stores out of 98462 kitchen-cum-stores were constructed under convergence with other schemes during 2013-14.</p> <p>No convergence for water supply and kitchen devices were noticed during 2009-14.</p> <p>Programme of health check-ups and distribution of micronutrients during 2009-14 were also not found converged with MDM. During audit of test checked 300 schools of ten test checked districts, the health check-up schedules were not found at state, district and school level. However, health check-up reports were found mentioned in registers maintained by 53 test checked schools. Total 186 children were referred for specialists from these schools but no follow up action was noticed in the registers. Micronutrients were distributed in 42 schools under weekly Iron Folic Acid programme for middle school classes under National Rural Health Mission (NRHM). During exit conference, Government stated that efforts would be made to converge the MDM programme with other ongoing schemes of Health and Rural Development Department.</p> |
| 13. | Nagaland | Scrutiny revealed that the Department did not interact with or obtain inputs relating to construction of kitchen sheds, provision of drinking water, school health programmes, etc; from concerned departmental functionaries, leading to disjointed efforts of various agencies towards the same goal. |
| 14. | Punjab | Audit observed that the Department did not interact with or obtain inputs relating to construction of kitchen sheds, provision of drinking water, school health programmes etc., from concerned departmental functionaries responsible for implementing other such development programmes. The Department stated (December 2014) that in case of supply of potable drinking water, supply of iron-folic acid tablets, other deworming tablets and health check-up, the convergence with the concerned departments was made. The reply was not acceptable as no remedial action was taken for the 4901 failed water samples due to non-convergence with other departments. Further, doctors also had never visited 14 schools for health check-up of the students. |
| 15. | Rajasthan | Convergence of scheme with school health programme necessary intervention, like regular health check-up, supplementation of micronutrients, de-worming medicines, etc. was yet to be taken up under the National Rural Health Mission. |
| 16. | Tripura | It was noticed that there was shortage of drinking water sources in a number of schools but the Department did not make any convergence with Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) or other scheme for creation of drinking water sources in the schools where no drinking water is available. |
| 17. | Uttar Pradesh | <p>Despite provision in the guidelines, Government of Uttar Pradesh (GoUP) failed to plan convergence of the scheme with other centrally sponsored programmes, as discussed below:</p> <p>Details showing non-convergence of centrally sponsored schemes with MDM and its impact</p> |

| Names of the centrally sponsored schemes | Possibility of convergence | Impact of non-convergence |
|---|------------------------------------|--|
| Sampoorna Grameen Rozgar Yojana (SGRY), Basic Services for Urban Poor (BSUP), and Urban Wage Employment Programme (UWEP) etc. | Construction of kitchen-cum-stores | 34,404 schools were running without kitchen sheds at the end of March 2014 |
| Accelerated Rural Water Supply Programme (ARWSP), Swajaladhara and Sarva Shiksha Abhiyan (SSA) | Water supply requirements | 3508 schools were running without availability of drinking water facility at the end of March 2014 |
| Sarva Shiksha Abhiyan (SSA) | Kitchen devices | 1,04,755 schools without availability of kitchen devices/sufficient kitchen devices. |

- Activities like Schools Health Programme and construction of kitchen in some schools under National Rural Health Mission (NRHM) and SSA respectively were taken up without any convergence with the scheme.
- Director, Panchayati Raj expressed (March 2013) its inability to provide apron, gloves and cap through convergence with Sampoorna Swachhta Abhiyan, as proposed (January 2013) by GoUP. Similarly, initiative taken up (April 2013) by GoUP for imparting training to cooks on maintaining cleanliness and hygiene through convergence with Nirmal Bharat Abhiyan did not succeed due to poor response by the districts.

These instances indicate that only casual efforts were made towards convergence of the scheme with other centrally sponsored schemes.

| | | |
|-----|-----------------------------|---|
| 18. | Uttarakhand | It was observed that no convergence with any centrally sponsored scheme took place except with NRHM under which Micro nutrient supplements and de worming medicines had to be provided to all the school children during health check-ups in primary and upper primary schools. In sampled districts, it was observed that only forty percent health check-ups against prescribed norms were conducted during the period 2010-14. Further, the schools were unaware about the details of distribution of Micro nutrient supplements and de worming medicines amongst the children during the health check-ups by the Health Department. |
| 19. | Andaman and Nicobar Islands | Records revealed that the Administration had no mechanism to expedite the process of implementation of MDMS by way of convergence with other schemes. |

Annex-XI
(Refer paragraph No. 3.7)

State wise details of number of kitchen cum store shed sanctioned and constructed during 2006-07 to 2013-14

| Sl. No. | State/UT | Number of kitchen-cum Stores sanctioned during 2006-07 to 2013-14 | Physical progress of kitchen cum stores as on 31.03.2014 | |
|--------------|-------------------|---|--|------------|
| | | | Constructed | |
| | | | Number | percentage |
| 1. | Andhra Pradesh | 75283 | 12908 | 17 |
| 2. | Arunachal Pradesh | 4131 | 4085 | 99 |
| 3. | Assam | 56795 | 38711 | 68 |
| 4. | Bihar | 66550 | 46140 | 69 |
| 5. | Chhattisgarh | 47266 | 38044 | 80 |
| 6. | Goa | 0 | 0 | 0 |
| 7. | Gujarat | 19868 | 18388 | 93 |
| 8. | Haryana | 11483 | 7414 | 65 |
| 9. | Himachal Pradesh | 14959 | 13638 | 91 |
| 10. | Jammu & Kashmir | 11815 | 11442 | 97 |
| 11. | Jharkhand | 39001 | 20654 | 53 |
| 12. | Karnataka | 40477 | 28952 | 72 |
| 13. | Kerala | 2450 | 318 | 13 |
| 14. | Madhya Pradesh | 100751 | 86680 | 86 |
| 15. | Maharashtra | 71783 | 41623 | 58 |
| 16. | Manipur | 3053 | 1174 | 38 |
| 17. | Meghalaya | 9491 | 7613 | 80 |
| 18. | Mizoram | 2396 | 2396 | 100 |
| 19. | Nagaland | 2223 | 2209 | 99 |
| 20. | Odisha | 69152 | 36121 | 52 |
| 21. | Punjab | 18969 | 16413 | 87 |
| 22. | Rajasthan | 77298 | 44828 | 58 |
| 23. | Sikkim | 936 | 800 | 85 |
| 24. | Tamil Nadu | 28470 | 7682 | 27 |
| 25. | Tripura | 5144 | 4260 | 83 |
| 26. | Uttar Pradesh | 122572 | 110245 | 90 |
| 27. | Uttarakhand | 16989 | 8904 | 52 |
| 28. | West Bengal | 81314 | 58822 | 72 |
| 29. | A&N Islands | 251 | 5 | 2 |
| 30. | Chandigarh | 10 | 7 | 70 |
| 31. | D&N Haveli | 50 | 1 | 2 |
| 32. | Daman & Diu | 32 | 26 | 81 |
| 33. | Delhi | 0 | 0 | 0 |
| 34. | Lakshadweep | 0 | 0 | 0 |
| 35. | Puducherry | 92 | 92 | 100 |
| Total | All India | 1001054 | 670595 | |

Annex-XII
(Refer to Paragraph No. 3.7)
Provisioning of Cooking Infrastructure

| Sl. No. | State | Remarks |
|---------|-------------------|--|
| 1. | Andhra Pradesh | 85 out of 120 test checked schools did not have kitchen sheds and food was cooked in open area/class rooms/CCHs house. In 44 schools out of 120 sample schools kitchen utensils were not available. 98 schools out of 120 test checked schools did not have LPG Gas connections. 49 out of 120 test checked schools did not have drinking water facility. |
| 2. | Arunachal Pradesh | 70 (77.77 per cent) out of 90 test checked schools did not have pucca kitchen cum store. Cooking was done in spare class rooms. Out of 90 schools test checked 28 (31 per cent) did not have drinking water facilities. 88 (98 per cent) out of 90 test checked schools did not have gas based (LPG) stoves/chullas for cooking meals and fire wood/dried bamboo was used as fuel for cooking meal. |
| 3. | Assam | 33 out of 120 test checked schools did not have pucca kitchen cum stores. In none of the kitchens constructed provision for storage facility was kept in the absence of which rice /foodgrains were kept on floor exposing the food material to pests and insects. 50 out of 120 test checked schools did not have required cooking utensils while in 75 schools children had to carry their own plates for taking meals. 20 out of 120 test checked schools did not have drinking water facility. |
| 4. | Bihar | 81 out of 180 test checked schools did not have kitchen sheds. Meal was prepared in class rooms/varandah/in nearby private house etc. In 151 test checked schools foodgrains were kept in class rooms. 132 out of 180 test checked schools plates/glasses were totally unavailable. In none of the test checked school smokeless chullas were being used fire wood were being used as fuel against the environmental interest. |
| 5. | Chhattisgarh | 24 (20 per cent) out of 120 test checked did not have pucca kitchen cum store and MDM was being cooked in community hall open area and shift arrangement in classroom. In 120 test checked schools purified drinking water facility was not available and hand pump and borewell being used to provide water facility to children. |
| 6. | Gujarat | 32 out of 120 school test checked did not have kitchen cum store out of then 9 schools meal was prepared at the residence of organiser. 14 out of 120 test checked schools did not have gas based cooking facility while in 52 schools firewood was used to cook meal through had the facility of gas based cooking. In 6 schools kitchen devices (utensils) were not available. |
| 7. | Jharkhand | 28 out of 120 test checked schools did not have pucca kitchen sheds. Meal was cooked in school veranda or in temporary structures erected within the school campus. |
| 8. | Kerala | 54 out of 60 test checked schools did not have LPG connection and used fire wood as fuel for cooking. All the 60 test checked schools did not have pucca kitchen sheds cum store. In 18 schools there was no storage facility and HM's room/staff room was utilised as store room. |
| 9. | Madhya Pradesh | In 116 schools the MDM was not cooked in kitchen sheds. It was found that MDM was cooked for 52 schools at the house of president of SHGs, in class room of 27 schools and in other public buildings in 37 schools. 102 out of 300 test checked schools did not have sufficient number of utensils for serving meal. |

Performance Audit of Mid Day Meal Scheme

| | | |
|-----|---------------|--|
| | | 229 out of 300 test checked Schools did not have LPG connections and firewood/cow destroy used as fuel. |
| 10. | Maharashtra | Out of 149 test checked schools: i) 37 schools did not have kitchen sheds ii) 8 schools did not have drinking water facility. iii) 52 schools did not have utensils iv) 82 schools did not have LPG gas/smokeless chullahs. |
| 11. | Manipur | 56 out of 60 test checked schools did not have pucca kitchen and store sheds. 21 out of 60 test checked did not have all the required utensils. 24 out of 60 test checked schools did not have clean drinking water. 54 out of 60 test checked schools did not have smokeless chullah/gas stove. Schools were using fire wood for preparation of MDM. |
| 12. | Meghalaya | 3 out of 60 test checked schools did not have Kitchen cum Store. 13 out of 60 test checked schools did not have kitchen devices. |
| 13. | Nagaland | Out of test checked 60 schools: i) Seven schools did not have kitchen sheds. ii) 26 schools did not have adequate utensils. iii) 55 schools did not have LPG Connection/smokeless chullas and in 44 schools firewood is being used for MDM. iv) 13 schools did not have drinking water facility. |
| 14. | Odisha | 75 (51 per cent) out of 148 test checked schools did not have kitchen sheds and meal was cooked in open space/verandah/old class rooms. Store rooms were not available in 135 test checked schools and foodgrains were stored in class rooms/HM's room. 48 out of 148 test checked schools did not have kitchen utensils. 31 (21 per cent) out of 148 test checked schools did not have drinking water facility. |
| 15. | Rajasthan | Out of 143 test checked schools 42 did not have kitchen sheds, 31 did not have cooking utensils, 38 did not have drinking water facility and 82 schools did not have LPG smokeless chullah. |
| 16. | Sikkim | 19 out of 60 test checked school could not use Kitchen devices as size of these devices was larger than the requirement to cater meals. 2 schools namely TingdaJhs and Gaireeps did not have water supply and meals were being prepared fetching the water from private water supply. |
| 17. | Tamilnadu | 48 out of 150 test checked schools did not have pucca kitchen sheds while in 7 out of 150 test checked schools food was prepared in open space with usage of fire wood as fuel in the absence of kitchen sheds. 141 school out of 150 test checked schools did not have LPG gas connections and use fire wood as fuel exposing the school children to fire hazard. 11 out of 150 test checked school did not have drinking water facility. |
| 18. | Tripura | 20 per cent (19) of 96 test checked schools did not have adequate kitchen devices. Out of 96 test checked school 16 (17 per cent) schools did not have drinking water facility. |
| 19. | Uttar Pradesh | 73 out of 360 test checked schools did not have kitchen shed while 11 schools were preparing food in open space despite availability of kitchen sheds. 41 out of 360 test checked school did not have sufficient kitchen utensils. 153 schools out of 360 test checked school did not have gas chullas and firewood/cow-dung cakes were being used for preparation of meal. |
| 20. | Uttarakhand | 10 out of 60 test checked schools did not pucca kitchen cum store. Class rooms were being used for preparation of MDM and storing of foodgrains. 30 schools out of 60 test checked schools did not have sufficient kitchen devices. |

| | | |
|-----|----------------------|---|
| | | 8 schools out of 60 test checked schools did not have drinking water facility. 50 <i>per cent</i> (30) out of 60 test checked schools did not have LPG connection. Meals were being prepared on fire wood chullas. |
| 21. | West Bengal | 15 out of 88 (in 2 schools MDM was not started) test checked schools did not have pucca kitchen sheds and the cooking was being done in temporary sheds, veranda has, open space etc. Besides out of 88 test checked schools 17 did not utilise the kitchen sheds due to short space and meal was cooked in other unhygienic space. Out of test checked 88 schools : 1. 8 (9 <i>per cent</i>) schools did not have drinking water facility. 2. 14(16 <i>per cent</i>) schools did not have adequate utensils. 3. 67 (76 <i>per cent</i>) schools did not have smokeless chullas. |
| 22. | A & N Island | In North and middle Andaman districts 30 schools did not have LPG Connection and meal was prepared with fire wood facility. |
| 23. | Daman & Diu | 6 out of 30 test checked schools did not have pucca kitchen cum store and class rooms were being used for cooking the meals and storage of foodgrains. 10 out of 30 test checked schools there was neither any RO Plant nor water filter available while in remaining 15 school it was there but the same were found out of order. |
| 24. | Dadra & Nagar Haveli | All the test checked 30 schools did not have pucca kitchen sheds. In 10 out of 30 test checked schools there were no RO plant or filter water available. |
| 25. | Lakshadweep | All the 10 schools in Kavaratti & Agatti island did not have LPG connection/smokeless chullah. |
| 26. | Puducherry | 22 out of 60 test checked schools did not have LPG connection. Meal was prepared with the use of fire woods. |

Annex-XIII
(Refer to Paragraph No. 3.8)
Excess claim of Transportation charges

| Sl. No. | State | Remarks | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------|---------------------------------|---|--------------|---------------------------------|--|-------------|----------------------|--------------|--|--|--|--|---------|----------|------|------|----------|---------|----------|------|------|----------|---------|----------|------|------|----------|---------|----------|------|------|----------|---------|----------|------|------|----------|--------------|------------------|--------------|--------------|-----------------|
| 1. | Andhra Pradesh | Scrutiny of records revealed that there was a discrepancy of ₹ 11.13 lakh in payment of transportation charges for the years 2010-14 between District Manager, Andhra Pradesh States Civil Supplies Corporation Limited (APSCSCL) ₹ 151.76 lakh and DEO, Adilabad ₹ 162.89 lakh indicating weak internal controls. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | Chhattisgarh | During the year 2009-10 to 2013-14, 4,34,259.22 MT of foodgrains were transported and the nodal agency was required to make a payment of ₹ 32.57 crore at ₹ 750 per MT to Nagrik Apoori Nigam (NAN). As against this, the nodal agency has made a payment of ₹ 32.98 crore which resulted in excess payment of ₹ 41 lakh towards transportation cost of foodgrains to NAN. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. | Haryana | <p>The directorate paid ₹ 14.94 crore to these agencies against the total due amount of ₹ 14.45 crore resulting in an excess payment of ₹ 0.49 crore as per details given below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Year</th> <th>Total foodgrains lifted (In MT)</th> <th>Amount due at the rate of ₹ 750 per MT</th> <th>Amount paid</th> <th>Short/excess payment</th> </tr> <tr> <th colspan="5" style="text-align: center;">(₹ in crore)</th> </tr> </thead> <tbody> <tr> <td>2009-10</td> <td>30169.73</td> <td>2.26</td> <td>2.14</td> <td>(-) 0.12</td> </tr> <tr> <td>2010-11</td> <td>29893.90</td> <td>2.24</td> <td>2.04</td> <td>(-) 0.20</td> </tr> <tr> <td>2011-12</td> <td>42776.07</td> <td>3.21</td> <td>4.07</td> <td>(+) 0.86</td> </tr> <tr> <td>2012-13</td> <td>45986.37</td> <td>3.45</td> <td>3.11</td> <td>(-) 0.34</td> </tr> <tr> <td>2013-14</td> <td>43848.86</td> <td>3.29</td> <td>3.58</td> <td>(+) 0.29</td> </tr> <tr> <td>Total</td> <td>192674.93</td> <td>14.45</td> <td>14.94</td> <td>(+) 0.49</td> </tr> </tbody> </table> <p>Further, the Department had allowed transportation cost at a maximum rate of ₹ 75 per quintal whereas as per scheme guidelines, if the actual cost was less than this, then the less amount was to be given to the lifting agency but the Department had not taken this aspect into consideration while reimbursing transportation cost.</p> | Year | Total foodgrains lifted (In MT) | Amount due at the rate of ₹ 750 per MT | Amount paid | Short/excess payment | (₹ in crore) | | | | | 2009-10 | 30169.73 | 2.26 | 2.14 | (-) 0.12 | 2010-11 | 29893.90 | 2.24 | 2.04 | (-) 0.20 | 2011-12 | 42776.07 | 3.21 | 4.07 | (+) 0.86 | 2012-13 | 45986.37 | 3.45 | 3.11 | (-) 0.34 | 2013-14 | 43848.86 | 3.29 | 3.58 | (+) 0.29 | Total | 192674.93 | 14.45 | 14.94 | (+) 0.49 |
| Year | Total foodgrains lifted (In MT) | Amount due at the rate of ₹ 750 per MT | Amount paid | Short/excess payment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (₹ in crore) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2009-10 | 30169.73 | 2.26 | 2.14 | (-) 0.12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2010-11 | 29893.90 | 2.24 | 2.04 | (-) 0.20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2011-12 | 42776.07 | 3.21 | 4.07 | (+) 0.86 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2012-13 | 45986.37 | 3.45 | 3.11 | (-) 0.34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2013-14 | 43848.86 | 3.29 | 3.58 | (+) 0.29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 192674.93 | 14.45 | 14.94 | (+) 0.49 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. | Madhya Pradesh | <p>As per revised instructions of Madhya Pradesh State Civil Supplies Corporation (MPSCSC) (April 2013) the foodgrains were supplied by MPSCSC from the year 2013-14 from their own supply centre to the lead/ link societies instead of lifting foodgrains directly from FCI base depot.</p> <p>However, it was observed that the State Government paid ₹ 4.47 crore to MPSCSC as transportation charges of foodgrains @ ₹ 38 per quintal for transportation of foodgrains from FCI base depot to MPSCSC supply centre. This resulted in irregular payment of ₹ 4.47 crore to MPSCSC.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. | Manipur | <p>As per norms, the actual cost incurred in transportation of foodgrains from the nearest FCI godown to the school will be reimbursed by the Ministry. The Ministry directed the State governments that transportation assistance from December 2009 would be admissible at the rate prevalent under the Public Distribution System (PDS) in the State. The Government of Manipur revised the rate for transportation of foodgrains at ₹ 15.42 per MT per kilometre w.e.f. 31 August 2010</p> <p>Test-check of records maintained by the Zonal Offices of sampled district of Imphal East district showed that during 2009-13, Department/ Zonal Offices at district paid to the transport agencies of nine districts the transportation charges amounting to ₹ 299.15 lakh for transportation of 12,623 MT of foodgrains from the FCI Imphal office to the district godowns during 2011-14 as against the admissible rate of PDS amounting to ₹ 90.99 lakh. Thus, failure to pay the transport agency the transportation cost at the PDS rate in violation of</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | the Ministry's directive resulted in excess payment of transportation cost to the tune of ₹ 2.08 crore. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|-------------------------|---|---------------------------------|------------------------------|--|-----------------------------------|------------------------------|----------------------------|-----------------------------------|----------------------|---------------|---------|---|-----|-----|-----------|---------------|--------|----|-----|-----|-------|----------------|--------|----|-----|----|---------|--------------|--------|-----|-----|----|----------|----------------|--------|-----|-----|----|----------|----------------------|---------------|----------|----|-----|-----|------------|---------------|---------|----|-----|----|-----------|----------------|----------|-----|-----|----|-----------|--------------|---------|-----|-----|-----|------------|----------------|---------|-----|-----|-----|------------|------------------------------------|--|--|--|--|--|-------------------|
| 6. | Meghalaya | During the period from 2010-14, the State Government allotted 9265.98 MT of foodgrains to Deputy Commissioner (Supply), East Khasi Hills, Shillong and for transportation cost of the foodgrains, the DSEL released ₹ 104.15 lakh to the Deputy Commissioner (Supply) during the same period. It was however noticed that only 8927.90 MT out of 9265.98 MT was lifted by the Deputy Commissioner (Supply), Shillong. This has resulted in excess release of ₹ 16.66 lakh. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. | Nagaland | <p>Ministry revised the existing transport assistance at a flat rate of ₹ 125 per quintal to rate prevalent under Public Distribution System in the respective States w.e.f. 1 December 2009.</p> <p>Scrutiny of records of 5 Sub-Divisional Education Officers (SDEOs) in two selected districts revealed that the revised rate was not followed by the Department while admitting the transportation cost claimed by the carriage contractor. The details of quantity of foodgrains transported to the SDEOs and the applicable PDS rates are detailed below:</p> <table border="1"> <thead> <tr> <th>Period</th> <th>From FCI-FSD Dimapur to</th> <th>Quantity of food-grains transported (in quintal)</th> <th>Admissible rate (₹ per quintal)</th> <th>Rate allowed (₹ per quintal)</th> <th>Difference (₹ per quintal)</th> <th>Amount (Excess (+)/less (-) in ₹)</th> </tr> </thead> <tbody> <tr> <td rowspan="5">01-12.09 to 31.03.10</td> <td>SDEO, Dimapur</td> <td>1534.36</td> <td>6</td> <td>125</td> <td>119</td> <td>182588.84</td> </tr> <tr> <td>SDEO, Niuland</td> <td>462.00</td> <td>16</td> <td>125</td> <td>109</td> <td>50358</td> </tr> <tr> <td>SDEO, Tuensang</td> <td>974.70</td> <td>80</td> <td>125</td> <td>45</td> <td>43861.5</td> </tr> <tr> <td>SDEO, Noklak</td> <td>372.34</td> <td>130</td> <td>125</td> <td>-5</td> <td>-1861.70</td> </tr> <tr> <td>SDEO, Shamator</td> <td>206.18</td> <td>130</td> <td>125</td> <td>-5</td> <td>-1030.90</td> </tr> <tr> <td rowspan="5">01.04.10 to 31.03.14</td> <td>SDEO, Dimapur</td> <td>32019.72</td> <td>10</td> <td>125</td> <td>115</td> <td>3682267.80</td> </tr> <tr> <td>SDEO, Niuland</td> <td>8892.13</td> <td>26</td> <td>125</td> <td>99</td> <td>880320.87</td> </tr> <tr> <td>SDEO, Tuensang</td> <td>17354.68</td> <td>128</td> <td>125</td> <td>-3</td> <td>-52064.04</td> </tr> <tr> <td>SDEO, Noklak</td> <td>7626.84</td> <td>208</td> <td>125</td> <td>-83</td> <td>-633027.72</td> </tr> <tr> <td>SDEO, Shamator</td> <td>7251.07</td> <td>208</td> <td>125</td> <td>-83</td> <td>-601838.81</td> </tr> <tr> <td colspan="6" style="text-align: right;">Excess transportation cost:</td> <td>3549573.84</td> </tr> </tbody> </table> <p>Thus, the Department incurred an excess expenditure of ₹ 35.50 lakh by ignoring revised rate of transportation cost of foodgrains during the five years period.</p> | Period | From FCI-FSD Dimapur to | Quantity of food-grains transported (in quintal) | Admissible rate (₹ per quintal) | Rate allowed (₹ per quintal) | Difference (₹ per quintal) | Amount (Excess (+)/less (-) in ₹) | 01-12.09 to 31.03.10 | SDEO, Dimapur | 1534.36 | 6 | 125 | 119 | 182588.84 | SDEO, Niuland | 462.00 | 16 | 125 | 109 | 50358 | SDEO, Tuensang | 974.70 | 80 | 125 | 45 | 43861.5 | SDEO, Noklak | 372.34 | 130 | 125 | -5 | -1861.70 | SDEO, Shamator | 206.18 | 130 | 125 | -5 | -1030.90 | 01.04.10 to 31.03.14 | SDEO, Dimapur | 32019.72 | 10 | 125 | 115 | 3682267.80 | SDEO, Niuland | 8892.13 | 26 | 125 | 99 | 880320.87 | SDEO, Tuensang | 17354.68 | 128 | 125 | -3 | -52064.04 | SDEO, Noklak | 7626.84 | 208 | 125 | -83 | -633027.72 | SDEO, Shamator | 7251.07 | 208 | 125 | -83 | -601838.81 | Excess transportation cost: | | | | | | 3549573.84 |
| Period | From FCI-FSD Dimapur to | Quantity of food-grains transported (in quintal) | Admissible rate (₹ per quintal) | Rate allowed (₹ per quintal) | Difference (₹ per quintal) | Amount (Excess (+)/less (-) in ₹) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 01-12.09 to 31.03.10 | SDEO, Dimapur | 1534.36 | 6 | 125 | 119 | 182588.84 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SDEO, Niuland | 462.00 | 16 | 125 | 109 | 50358 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SDEO, Tuensang | 974.70 | 80 | 125 | 45 | 43861.5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SDEO, Noklak | 372.34 | 130 | 125 | -5 | -1861.70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SDEO, Shamator | 206.18 | 130 | 125 | -5 | -1030.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 01.04.10 to 31.03.14 | SDEO, Dimapur | 32019.72 | 10 | 125 | 115 | 3682267.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SDEO, Niuland | 8892.13 | 26 | 125 | 99 | 880320.87 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SDEO, Tuensang | 17354.68 | 128 | 125 | -3 | -52064.04 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SDEO, Noklak | 7626.84 | 208 | 125 | -83 | -633027.72 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SDEO, Shamator | 7251.07 | 208 | 125 | -83 | -601838.81 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Excess transportation cost: | | | | | | 3549573.84 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. | Tripura | During 2012-13 out of 10494.200 MT rice allocated by the Ministry, FCI issued 10199.164 MT rice and claimed bill for that quantity of rice. Accordingly, District Superintendent of Education (DSE) paid for 10199.164 MT only. But Department of Civil Supplies and Consumer Affairs (DFCSCAD) claimed Transportation charges and Dealer charges for 10494.200 MT @ ₹ 1580 per MT and accordingly DSE paid the amount. Thus, DSE made an excess payment of ₹ 4.66 lakh for 295.036 MT rice which was not issued by the FCI. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9. | Uttar Pradesh | <p>Audit of test-checked districts revealed that:</p> <p>(i) In respect of five out of 6 selected districts (Kanpur Nagar did not furnish the desired information), where Uttar Pradesh State Food & Civil Supply Department (UPF&CSD) was the transportation agency, revealed that excess payment of ₹ 3.67 crore was made.</p> <p>(ii) An analysis in respect of Kanpur Nagar district revealed that against the payable transportation cost of ₹ 18.23 lakh, the actual payment made to UPF&CSD was ₹ 77.54 lakh. This resulted in excess payment of ₹ 59.31 lakh to UPF&CSD.</p> <p>(iii) In Shahjahanpur (2009-14) and Sambhal (2012-14) district, against the transportation of 31541.54 MT of foodgrains, BSAs of the concerned districts paid ₹ 198.71 lakh to Uttar Pradesh State Food & Essential Commodities</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | <p>Corporation (UPF&ECC) at maximum permissible rate of ₹ 63 per quintal (₹ 75 per quintal after adding profit margin of ₹ 12 per quintal payable to kotedars) without ensuring actual expenditure on transportation of foodgrains. Audit observed that UPF&ECC paid only ₹ 52.47 lakh to transportation contractors resulting in excess payment of ₹ 146.24 lakh.</p> <p>(iv) Test-checked districts of Bijnore, Moradabad and Bareilly revealed that instead of paying transportation cost on the basis of distance from nearest FCI godowns to schools, districts paid transportation cost to UPF & ECC at maximum permissible rate of ₹ 63 per quintal, resulting in excess payment of ₹ 2.80 crore.</p> <p>(v) Transportation cost of test-checked district Hardoi revealed that excess payments of ₹ 47.19 lakh (on prorata basis) made to UPF&ECC on transportation of foodgrains during April 2010 to December 2011.</p> <p>(vi) As per guidelines, the State Government was required to make foolproof arrangements to ensure that the foodgrains are carried from the block level to each school in a timely manner. In contravention MDM guidelines, the State Government also decided (February 2007) to pay profit margin of ₹ 12 per quintal to kotedars out of transportation cost of ₹ 75 per quintal paid by the Ministry. This resulted in irregular expenditure of ₹ 16.86 crore on 1404757 MT of foodgrains lifted during 2009-14.</p> <p>(vii) Audit also observed that as per directives issued (February 2007) by GoUP, the profit margin (though irregularly allowed) was to be paid to kotedars at the time of lifting of foodgrains from block godowns and only actual expenditure was to be reimbursed to UPF & ECC/UPF & CSD. BSAs of 12 test-checked districts, however, paid profit margin of ₹ 272.74 lakh to UPF&ECC /UPF&CSD on the basis of total transported quantity (2272985 MTs) of foodgrains during 2010-14; without ensuring actual payment to kotedars. Audit observed that UPF&ECC /UPF&CSD of these districts paid only ₹ 60.69 lakh to kotedars, resulting in excess payment of ₹ 12.05 lakh.</p> <p>(viii) On the basis of maximum permissible rate ₹ 750 per MT, the total payable transportation cost on transportation of 1404753.39 MTs of foodgrains lifted from FCI during the year 2009-14, works out to ₹ 10535.65 lakh. The actual transportation cost paid during these years, was ₹ 11670.38 lakh. This resulted in excess expenditure with respect to admissible norms amounting to ₹ 11.35 crore.</p> |
| 10. | West Bengal | <p>Excess payment of ₹ 2.81 lakh was made in four blocks (Berhampur, Hariharpara, Nabagran and Murshidabad-Jiaganj and three municipalities Berhampur, Murshidabad and Jiaganj-Azimganj).</p> |

Annex-XIV

(Refer to paragraph no. 3.9)

Details of shortcomings in implementation of MDMS in drought affected areas

| Sl. No. | Name of state | Audit observation |
|---------|----------------|---|
| 1. | Andhra Pradesh | MDM was not served to children on 129 to 1068 mandays which were declared as drought affected during 2009-10 to 2013-14. |
| 2. | Bihar | The state government declared 26, 38 and 33 districts as drought affected in 2009-10, 2010-11 and 2013-14 respectively. During 2011-12, the Ministry released ₹ 37.64 crore for providing MDM in drought affected area during summer vacation, but even in that year no instruction and fund for that specific purpose was issued to the drought affected districts by the Directorate and MDM was not provided in any drought affected area. |
| 3. | Chhattisgarh | During the period 2009-10 to 2012-13, 127 blocks were declared in the state as drought affected. Hence children in schools of these areas should have been given MDM during summer vacation also. It was reported by the DPI during 2011-12, the scheme was not operational in 960 schools of five drought affected blocks in Korea district. During 2009-10, 2011-12 and 2012-13 funds were not released by the DPI for the drought affected areas. On this being pointed out, the DPI stated that due to non-attending the children, MDM was not provided during summer vacation. The reply is not acceptable as the authorities should have made efforts to intimate the student about the availability of MDM during summer vacation. |
| 4. | Jharkhand | The Disaster Management Department, Government of Jharkhand (GoJ) notified in July & August 2009 all 24 districts as drought affected during 2009-10 and in August 2010 for 2010-11. Audit noticed that despite notification of drought by GoJ during the period 2009-11 no MDM was served during summer vacation in any school of test-checked districts. Thus, JSMDMA failed to provide the benefits of MDM to 4.72 lakh and 4.25 lakh children respectively in four test-checked districts during summer vacation of 2010-11 and 2011-12. |
| 5. | Kerala | The year 2012-13 was declared as drought affected throughout the State but MDM was not provided to the school children during the summer vacations of the year. The DPI stated that information regarding the declaration of drought affected areas was not received from State Government. Thus, due to lack of coordination between state government and nodal department, the intended benefits to the beneficiary children was denied. |
| 6. | Madhya Pradesh | In 10 districts which were declared drought affected, MDM was not provided on 305 days on gazetted holidays and Sundays during 2009-10 to 2013-14. |
| 7. | Manipur | In 2009, all 9 districts were affected by the drought. The State Government of Manipur declared drought in respect of all nine districts on 25 June, 2009. The Department did not initiated any plan to provide MDM in the schools during summer vacation in the drought affected districts thereby depriving the children of the primary and upper primary levels of benefits of the Scheme. |
| 8. | Rajasthan | During 2009-10 to 2013-14 district ranged between 1 and 28 were declared drought effected but orders were issued to discontinue the distribution of mid-day-meals in drought affected areas due to short attendance, during 2009-10 to 2013-14. |
| 9. | Tamilnadu | State Government declared 31 districts as drought affected areas in February 2013 i.e. in 2012-13. The state government had not released fund for providing MDM in these district with a result that no midday meal was provided in the schools of drought affected areas in the relevant summer vacation i.e. May 2013. |

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| | | <p>Further, the state government had submitted their AWP&B with a proposal for ₹ 9636.91 lakh as assistance for drought affected districts only during 2014-15 for which Ministry released a sum of ₹ 11178.50 lakh.</p> <p>Thus, the receipt of funds at a later date had not fulfilled the purpose of feeding the children during the relevant drought affected summer vacation in schools of the drought affected districts and funds to the tune of ₹ 11178.50 lakh could not be put to use for the purpose for which it was sanctioned by Ministry and remained unutilised.</p> |
| 10. | Uttarakhand | <p>Out of 13 districts, 11 districts of the state consisting 66 Tehsils were declared as drought affected during the year 2008-09. Funds amounting to ₹ 511.01 lakh (June 2009) were released by Ministry to provide MDM to school children in drought affected areas during the summer vacation in 2009-10. Since the schools remain closed during summer vacation, it was decided by the State Government to provide uncooked meals and cooking cost to the parents of the children and instructions were issued to the concerned districts to provide the same, out of the available foodgrains and funds, till the additional funds released.</p> <p>In the sampled districts, all the tehsils (eight tehsils of Tehri district and 13 tehsils of Almora district) were declared as drought affected. During test check of records of DEOs (Basic) of selected districts, it was observed that neither additional foodgrains nor funds related to cooking cost were released to schools for the said purpose by the State Government. Test check of selected schools revealed that 70 <i>per cent</i> schools in Almora and 97 <i>per cent</i> schools in Tehri did not provide uncooked meals and cooking cost during summer vacations in the year 2009-10. On being pointed out about the reasons of not providing additional foodgrains and funds to the schools, the SPO was silent about the issue of not providing additional foodgrains. However, it was stated that additional funds were released to districts with the regular releases but it was not mentioned that how much funds were related to the distribution of meals to drought affected children.</p> <p>Thus, providing of MDM to drought affected children during the summer vacation of the year 2009-10 was not ensured despite release of ₹ 511.01 lakh by the Ministry for the said purpose.</p> |

Annex-XV
(Refer paragraph no. 4.1)
Details of delay in release of funds at various levels

| Sl. No. | Name of state | Delay in release of fund from State Finance Department to State Nodal Department | Delay in release of fund from State Nodal Department to District | Delay in release of fund from District to Blocks/Schools |
|---------|-------------------|--|--|--|
| 1. | Andhra Pradesh | 13 days to 75 days | 2 days to 10 days | |
| 2. | Arunachal Pradesh | 1 month 20 days to 2 year 8 months 20 days | 20 days | 7 months 20 days to 8 months 20 days |
| 3. | Assam | 7 days to 5 months 20 days | 20 days to 2 months 27 days | |
| 4. | Bihar | 4 days to 4 months 14 days | 3 days to 7 months 7 days | No delay |
| 5. | Chhattisgarh | 1 month to 5 months 17 days | 2 days to 1 month 7 days | |
| 6. | Goa | No delay | No delay | No delay |
| 7. | Gujarat | 1 year 2 months 20 days | 1 day to 1 month 11 days | 3 days to 9 days |
| 8. | Haryana | 3 days to 3 months 21 days | 2 days to 1 month 10 days | 3 days to 4 months 10 days |
| 9. | Himachal Pradesh | 7 days to 8 months 14 days | No Delay | 1 months 20 days to 8 months 11 days |
| 10. | Karnataka | 20 days to 1 year 8 months 9 days | 8 days to 4 months 18 days | 4 days to 2 months 24 days |
| 11. | Kerala | 11 days to 1 month 24 days | 3 months 10 days to 3 months 20 days | No delay |
| 12. | Madhya Pradesh | 9 days to 2 months 10 days | 1 days to 1 month 11 days | NA |
| 13. | Maharashtra | 2 to 5 months | NA | 2 to 3 months |
| 14. | Manipur | 3 months 28 days to 2 years 4 months 30 days | 0 to 4 months 5 days | NA |
| 15. | Odisha | 4 days to 1 month 7 days | 3 days to 1 month 2 days | No Delay |
| 16. | Rajasthan | 3 days to 8 months 11 days | 4 to 263 days | No Delay |
| 17. | Tamil Nadu | No delay | No Delay | 1 to 2 months |
| 18. | Tripura | 9 days to 11 months | 5 days to 8 months 28 days | 19 days to 13 months 10 days |
| 19. | Uttarakhand | 06 days to 05 months 06 days | 16 days to 10 months 21 days | 12 days to 7 months 26 days |
| 20. | West Bengal | 4 days to 2 months 18 days | 5 days to 1 month 11 days | No Delay |
| 21. | A&N Islands | 1 day to 1 month 11 days | No delay | No delay |

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| 22. | Chandigarh | 2 days to 6 months 5 days | 1 days to 1 month 19 days | No delay |
| 23. | D&N Haveli | NA | Not Applicable | Not Applicable |
| 24. | Daman & Diu | 16 days to 4 months 16 days | No delay | No delay |
| 25. | Delhi | 1 month 10 days to 5 months 26 days | no fund releases to districts | |
| 26. | Lakshadweep | 6 days to 6 months 20 days | | 5 days to 1 month 8 days |

Annex-XVI
(Refer to paragraph no. 4.10)
Non-disposal of Gunny Bags

| Sl. No. | State | Audit observation |
|---------|----------------|---|
| 1. | Andhra Pradesh | In four test checked districts, FCI supplied 107172.818 MT of foodgrains in a rice bag having weight of 50 Kgs and used the total number of bags worked out to 2143457 no of bags for supply of the rice during 2009-14. Audit observed that the empty (gunny) rice bags were handed over to the Fair Price shop dealers at free of cost. If the empty (gunny) bags were sold out at ₹ 10 each, an amount of ₹ 2,14,34,570 could have been realized. But this was not done and state government sustained a loss of ₹ 2.15 crore (approx). |
| 2. | Bihar | In six test checked districts of Bihar school have utilized 205355.69 MT of foodgrains and thus accumulated 4107113 bags. However, against the required ₹ 410.71 lakh, (at the rate of ₹ 10 per bag) only ₹ 18 lakh was realised in Muzaffarpur by selling the empty bags. Thus, the value of empty bag amounting to ₹ 392.71 lakh had not been realized. |
| 3. | Chhattisgarh | During the PA period (2009-14) the Nagrik Aapoorti Nigam (NAN) has supplied 434259.22 MT quantity of foodgrains to schools from this schools have accumulated 86, 85,184 (4, 34,259.22 MT X 20 bags) empty gunny bags. However, the DPI had not given any instruction for sale of empty gunny bags during the period of audit. This resulted in loss of revenue of ₹ 8.68 crore (assumed price of minimum ₹ 10 per gunny bag) to State exchequer. However, the DPI has issued (June 2014) guidelines for sale of empty gunny bags. Despite of this DEO/BEO is not complying the instruction issued by DPI and presently the gunny bags are retaining by SHGs. |
| 4. | Jharkhand | The supply of Foodgrains by FCI was made in jute bags of 50 kg capacity. Empty jute bags being assets of Government, the JSMDMA issued orders to all DSEs in July 2009 and December 2013 to sale of empty jute bags to FCI at the rate of ₹ 11.40 and ₹ 14.40 per bag respectively and maintain quarterly account of empty jute bags available in schools. The sale proceeds of empty bags were to be deposited in the accounts of concerned Saraswati Vahini to be utilised for purchase of <i>thalis</i> and tumblers. We noticed that no accounts/ information on empty jute bags after using the foodgrains were maintained during 2009-14 in any of test checked districts. Thus, no follow up action was taken to disposed of jute bags. |
| 5. | Manipur | On scrutiny of records maintained at Directorate, it was noticed that the Department had not monitored the utilisation of used gunny bags, by the Zonal Offices of the districts of the foodgrains supplied during 2009-14 (@ ₹ 15 per bag). As a result, 4.56 lakhs SHS gunny bags containing foodgrains of 22780.861 MT valued at ₹ 68.34 lakhs including ₹ 13.64 lakhs for two sampled districts remained unaccounted. |

| | | |
|----|---------------|---|
| 6. | Odisha | <p>State Nodal Department (W&CD) instructed (October 2005 & September 2007) the SMC/Head Masters to dispose the empty gunny bags at ₹ 5 per bag and utilize the sale proceeds for the purpose of soap /towel /phenyl or any other contingency item under the scheme.</p> <p>Audit noticed that during 2011-14, 3.94 lakhs MT of rice was utilized under the programme in the State and so the sale proceed of 78.80 lakh empty gunny bags recoverable was worked out in Audit to be ₹ 3.94 crore. However, actual sale proceeds of gunny bag realized and utilized in the state was not available with SNO as well as DNO of sampled districts.</p> <p>Test check of records of 148 sampled schools revealed that in 147 schools (except Rengali Panchayat upper primary school in Balangir district) the empty gunny bags were not disposed off. Thus, not only sale proceeds of gunny bags were not realized but the same could not be utilized for the intended purpose, though all HMs of these schools stated that the fund provided for contingency was inadequate.</p> |
| 7. | Uttar Pradesh | <p>Audit observed that:</p> <ul style="list-style-type: none"> • In contravention of the guidelines issued in December 2004. The State Government allowed (February 2007) retention of gunny bags of MDM by kotedars but revoked its orders in March 2010. This resulted in undue benefit of ₹ 24.06 crore¹ to kotedars on of 797020.43 MTs of foodgrains lifted during 2007-10. • The state Government revoked (March 2010) its orders (February 2007) with the remark that MDMA/Education Department would dispose of the empty bags as per their own rules. MDMA, instead of fresh issuing instructions to schools in the light of MDM guidelines of 2004, repeatedly referred (April 2010/October 2011/November 2014) the matter to Ministry. No directive in this regard, however, was received (December 2014) from the latter. As a result, 22292629 empty gunny bags valuing ₹ 44.41 crore² remained unaccounted leading to non-enrichment of the MDM to the same extent. |

¹Calculated at 60 per cent of the rate applicable in Rabi and Kharif marketing seasons during 2009-10, for once used gunny bags

²Calculated at 60 per cent of the rate applicable in Rabi and Kharif marketing seasons during 2009-10, for once used gunny bags

Annex-XVII
(Refer paragraph No. 5.3)

Details of Steering cum Monitoring Committee meetings during 2009-10 to 2013-14

| Sl. No. | State/UT | No. Of SMCs meeting to be held | No. of meetings held | Shortfall in per cent | No. Of SMCs meeting to be held | No. of meetings held | Shortfall in per cent | No. Of SMCs meeting to be held | No. of meetings held | Shortfall in per cent |
|---------|-------------------|--------------------------------|----------------------|-----------------------|--------------------------------|----------------------|-----------------------|--------------------------------|----------------------|-----------------------|
| | | State level | State Level | | District | District | | Block level | Block level | |
| 1. | Andhra Pradesh | 16 | 3 | 81 | 240 | 14 | 94 | 960 | 70 | 93 |
| 2. | Arunachal Pradesh | 10 | 5 | 50 | 180 | 8 | 96 | 720 | 37 | 95 |
| 3. | Assam | 20 | 7 | 65 | 20 | 8 | 60 | 20 | 9 | 55 |
| 4. | Bihar | 10 | 5 | 50 | 120 | 9 | 93 | 2260 | 23 | 99 |
| 5. | Chhattisgarh | 10 | 5 | 50 | NA | 26 | | 0 | 0 | |
| 6. | Goa | 10 | 3 | 70 | 20 | 2 | 90 | 20 | 3 | 85 |
| 7. | Gujarat | 10 | 6 | 40 | 282 | 26 | 91 | 658 | 110 | 83 |
| 8. | Haryana | 10 | 3 | 70 | 180 | 1 | 99 | 720 | 5 | 99 |
| 9. | Himachal Pradesh | 10 | 6 | 40 | 120 | 22 | 82 | NA | NA | - |
| 10. | Jharkhand | 10 | 3 | 70 | 80 | 6 | 93 | NA | NA | - |
| 11. | Karnataka | 16 | 6 | 63 | 600 | 498 | 17 | 3500 | 2805 | 20 |
| 12. | Kerala | 10 | 7 | 30 | 6 | NA | - | 6 | NA | - |
| 13. | Madhya Pradesh | 10 | 4 | 60 | 600 | 345 | 43 | 3720 | 1944 | 48 |
| 14. | Manipur | 10 | 8 | 20 | 60 | 0 | 100 | 60 | 0 | 100 |
| 15. | Nagaland | 20 | 10 | 50 | NA | NA | - | NA | NA | - |
| 16. | Odisha | 10 | 5 | 50 | NA | NA | - | NA | NA | - |
| 17. | Tamil Nadu | 10 | 5 | 50 | 260 | 8 | 97 | 1040 | 20 | 98 |
| 18. | Tripura | 2 | 2 | Nil | 4 | 1 | 66 | 6 | 4 | 33 |
| 19. | Uttar Pradesh | 10 | 11 | Nil | 4392 | 2420 | 45 | 49260 | 13850 | 72 |
| 20. | Uttarakhand | 10 | 6 | 40 | 260 | 68 | 74 | 1900 | 32 | 98 |
| 21. | West Bengal | 10 | 5 | 50 | 180 | 35 | 81 | 660 | 31 | 95 |
| 22. | A&N Islands | 10 | 7 | 30 | 50 | 13 | 74 | 50 | 0 | 100 |
| 23. | Chandigarh | 11 | 8 | 27 | 48 | 17 | 65 | NA | NA | |
| 24. | D&N Haveli | 10 | 5 | 50 | 50 | 5 | 90 | 50 | 0 | 100 |
| 25. | Daman & Diu | 10 | 8 | 20 | 50 | 7 | 86 | 50 | 0 | 100 |
| 26. | Delhi | 10 | 4 | 60 | NA | NA | - | NA | NA | - |
| 27. | Lakshadweep | 10 | 3 | 70 | 60 | 1 | 98 | 60 | 1 | 98 |
| 28. | Pondicherry | 10 | 1 | 90 | NA | NA | - | NA | - | - |

Annex-XVIII

(Refer paragraph No. 5.4.2)

State wise detail of funds allocated and utilised for Management, Monitoring and Evaluation (MME) for the period of 2011-12 to 2013-14

| Sl. No. | State/UT | Allocation (₹ in lakh) | | | | Utilised (₹ in lakh) | | | |
|--------------|-------------------|------------------------|-----------------|-----------------|-----------------|----------------------|----------------|-----------------|-----------------|
| | | 2011-12 | 2012-13 | 2013-14 | Total | 2011-12 | 2012-13 | 2013-14 | Total |
| 1. | Andhra Pradesh | 793.65 | 734.69 | 876.19 | 2404.53 | 546.6 | 627.06 | 522.44 | 1696.1 |
| 2. | Arunachal Pradesh | 35.02 | 58.33 | 36.2 | 129.55 | 34.71 | 58.25 | 36.19 | 129.15 |
| 3. | Assam | 944.42 | 955.73 | 951.12 | 2851.27 | 888.72 | 742.13 | 851.66 | 2482.51 |
| 4. | Chhattisgarh | 719.36 | 753.76 | 715.23 | 2188.35 | 395.6 | 569.63 | 558.55 | 1523.78 |
| 5. | Goa | 25.33 | 25.82 | 60 | 111.15 | 0 | 0 | 1.89 | 1.89 |
| 6. | Gujarat | 667.33 | 723.91 | 775.94 | 2167.18 | 667.33 | 723.91 | 775.94 | 2167.18 |
| 7. | Haryana | 317.67 | 366.99 | 376.7 | 1061.36 | 317.67 | 366.77 | 225.03 | 909.47 |
| 8. | Himachal Pradesh | 143.37 | 107.74 | 135.38 | 386.49 | 121.01 | 135.72 | 122.73 | 379.46 |
| 9. | Jammu & Kashmir | 99.09 | 117.08 | 186.63 | 402.8 | 98.36 | 117.84 | 175.11 | 391.31 |
| 10. | Jharkhand | 602.58 | 569.71 | 638.67 | 1810.96 | 396.46 | 338.15 | 335.42 | 1070.03 |
| 11. | Karnataka | 819.21 | 771.46 | 1016.93 | 2607.6 | 671.8 | 973.36 | 1030.26 | 2675.42 |
| 12. | Madhya Pradesh | 732.58 | 1398.16 | 1462.51 | 3593.25 | 692.47 | 803.34 | 1110.22 | 2606.03 |
| 13. | Maharashtra | 1831.79 | 1898.62 | 1919.63 | 5650.04 | 1781.24 | 1826.96 | 1906.4 | 5514.6 |
| 14. | Manipur | 42.33 | 42.52 | 27.59 | 112.44 | 14.13 | 16.45 | 37.9 | 68.48 |
| 15. | Nagaland | 43.57 | 49.99 | 51.72 | 145.28 | 43.57 | 49.99 | 51.72 | 145.28 |
| 16. | Odisha | 692.17 | 854.19 | 893.74 | 2440.1 | 597.01 | 854.19 | 893.79 | 2344.99 |
| 17. | Punjab | 331.89 | 351.65 | 361.53 | 1045.07 | 267.39 | 357.03 | 361.51 | 985.93 |
| 18. | Sikkim | 18.11 | 18.64 | 19.08 | 55.83 | 18.11 | 11.04 | 19.08 | 48.23 |
| 19. | Tamil Nadu | 767.91 | 759.79 | 828.74 | 2356.44 | 716.31 | 767.91 | 860.4 | 2344.62 |
| 20. | Uttar Pradesh | 2114.18 | 2342.18 | 2430.77 | 6887.13 | 2114.18 | 2319.52 | 2851.58 | 7285.28 |
| 21. | Uttarakhand | 162.76 | 184.42 | 167.97 | 515.15 | 168.61 | 168.61 | 185.34 | 522.56 |
| 22. | West Bengal | 1200.01 | 1537.62 | 939.47 | 3677.1 | 1090.66 | 1483.95 | 1926.33 | 4500.94 |
| 23. | A&N Islands | 5.38 | 5.82 | 5.6 | 16.8 | 5.19 | 4.24 | 0.44 | 9.87 |
| 24. | Chandigarh | 9.2 | 8.87 | 30 | 48.07 | 9.2 | 8.87 | 26.58 | 44.65 |
| 25. | D&N Haveli | 2.91 | 0 | 4.33 | 7.24 | 0 | 0 | 3.72 | 3.72 |
| 26. | Daman & Diu | 2.46 | 2.14 | 60 | 64.6 | 2.46 | 2.14 | 12.01 | 16.61 |
| 27. | Delhi | 278.98 | 357.59 | 188.62 | 825.19 | 47.82 | 214.07 | 122.28 | 384.17 |
| 28. | Lakshadweep | 1.35 | 1.34 | 30 | 32.69 | 0 | 1.07 | 0.99 | 2.06 |
| 29. | Puducherry | 13.1 | 13.09 | 120 | 146.19 | 0 | 0 | 6.6 | 6.6 |
| Total | | 13417.71 | 15011.85 | 15310.29 | 43739.85 | 11706.61 | 13542.2 | 15012.11 | 40260.92 |

Annex-XIX
(Refer paragraph No. 5.5)
Details of inspections conducted

| Sl. No. | Name of state | Inspection to be conducted as per norms | Total number of school/centres inspected | Percentage of school/centres inspected |
|---------|-------------------|---|--|--|
| 1. | Andhra Pradesh | 394914 | 235954 | 59.75 |
| 2. | Arunachal Pradesh | 20792 | 16563 | 79.66 |
| 3. | Assam | 45359 | 23809 | 52.49 |
| 4. | Chhattisgarh | 235089 | 235089 | 100.00 |
| 5. | Goa | 7764 | 20036 | 258.06 |
| 6. | Gujarat | 486000 | 205113 | 42.20 |
| 7. | Haryana | 155876 | 15697 | 10.07 |
| 8. | Himachal Pradesh | 73914 | 54773 | 74.10 |
| 9. | Jharkhand | 120 | 0 | 0 |
| 10. | Karnataka | 279349 | 322005 | 115.27 |
| 11. | Kerala | 61924 | 32725 | 52.85 |
| 12. | Madhya Pradesh | 117091 | 72122 | 61.59 |
| 13. | Maharashtra | 347875 | 264601 | 76.06 |
| 14. | Manipur | 15297 | 6197 | 40.51 |
| 15. | Meghalaya | 51446 | 18687 | 36.32 |
| 16. | Nagaland | 60 | 13 | 21.67 |
| 17. | Odisha | 132550 | 123899 | 93.47 |
| 18. | Punjab | 4028 | 1476 | 36.64 |
| 19. | Tamil Nadu | 217999 | 291775 | 133.84 |
| 20. | Uttar Pradesh | 243382 | 229064 | 94.11 |
| 21. | A&N Islands | 1702 | 1657 | 97.36 |
| 22. | Chandigarh | 622 | 352 | 56.59 |
| 23. | D&N Haveli | 1389 | 1389 | 100.00 |
| 24. | Daman & Diu | 485 | 485 | 100.00 |

Annex-XX
(Refer to paragraph No. 5.6)

Deficiencies pointed out in Monitoring Institutions' report for the year 2010-11 and 2013-14

| Sl. No. | Name of state | Name of districts covered | Number of schools covered | Year | Deficiencies pointed out |
|---------|----------------|---|---------------------------|---------|--|
| 1. | Andhra Pradesh | Guntur, Karimnagar, Krishna, Kurnool, Nalgonda, Ranga Reddy | 240 | 2010-11 | <ul style="list-style-type: none"> • In 21 <i>per cent</i> schools the supply of foodgrains was not regular. • 82 <i>per cent</i> of schools were not receiving cooking cost in advance regularly. • 54.58 <i>per cent</i> schools have not pucca kitchen shed. Some schools were not using the constructed kitchen because of improper construction. 24 <i>per cent</i> of schools have not adequate utensils for cooking of meal. |
| | | Chittoor, Khammam, Krishna, Medak, Nellore, Srikakularm | 240 | 2013-14 | <ul style="list-style-type: none"> • In 22 <i>per cent</i> schools, the supply of foodgrains was not regular. • In most of the schools, the cooking cost was not received in time. There was delay of one to two months in reaching cooking cost in schools. • In almost all the sample schools of Krishna, Medak, Chittoor and Khammam, the quality of rice supplied under MDM was not good. • 75 <i>per cent</i> schools have not pucca kitchen sheds. |
| 2. | Chhattisgarh | Bilaspur | 40 | 2010-11 | <ul style="list-style-type: none"> • All the schools did not receive cooking cost in advance and there was delay of two to four months. |
| | | Balod Bilaspur Dhamtari Janjgir Champa Mahasamund Raipur Rajanandgaon | 280 | 2013-14 | <ul style="list-style-type: none"> • 60 <i>per cent</i> schools did not receive cooking cost in advance and there was delay of two to three months. |
| 3. | Delhi | New Delhi Central Delhi North Delhi | 126 | 2010-11 | <ul style="list-style-type: none"> • MDM was provided by the suppliers. Suppliers of North Delhi were not getting the foodgrains in advance. They were getting foodgrains every 30 to 35 days after meal were served. |

| | | | | | |
|----|-----------|---|-----|----------|--|
| | | | | | <ul style="list-style-type: none"> All the schools were not receiving cooking cost in advance. There was a delay of 40 to 50 days in receiving cooking cost. |
| | | New Delhi Central Delhi West Delhi | 123 | 2013-14 | <ul style="list-style-type: none"> MDM suppliers were getting cooking cost after 40-70 days of supply of meal. |
| 4. | Gujarat | Kutchh Porbandar Surendranagar | 102 | 2010-11 | <ul style="list-style-type: none"> Total enrolment of children was 27277. On the day of visit, only 35.68 per cent children availed MDM. Out of 100 schools, kitchen sheds were not use in 21 schools and in 8 schools, kitchen sheds were not constructed. |
| | | Ahmedabad Amreli Anand Kheda | 135 | 2013 -14 | <ul style="list-style-type: none"> In most of the schools, foodgrains were not delivered by any lifting agency. Foodgrains were brought to the schools by the MDM authorities from the specific shops when the stock arrives in private vehicles/rickshaw/tempo. Grains were getting spilled due to improper storage arrangement in some schools. Total enrolment of children was 38142. On the day of visit, only 39.85 per cent children availed MDM. |
| 5. | Jharkhand | Bokaro Dhanbad Giridiah Kodarma Chatra Hazaribag | 214 | 2010-11 | <ul style="list-style-type: none"> Schools were receiving foodgrains regularly except in some cases wherein delay had been reported. The extent of delay is ranging between 15 and 60 days. In 51 per cent schools, kitchen cum store shed was not available. |
| | | Khunthi Gumla Ranchi Lohardaga | 160 | 2013-14 | <ul style="list-style-type: none"> 21 per cent of schools were not receiving cooking cost in time. There was a delay of two to three months. Head teachers of the schools have managed to meet the cooking cost from their own pockets. 7.5 per cent schools were not having kitchen cum store. |
| 6. | Karnataka | Bangalore, Chickma- galuru, Chitradurga, Kodagu | 200 | 2010-11 | <ul style="list-style-type: none"> 18 per cent schools were not receiving cooking cost regularly. There was delay of upto one month. |

| | | | | | |
|----|----------------|--|-----|---------|---|
| | | Tumkur | | | <ul style="list-style-type: none"> Despite majority of schools displaying rice, dhal and vegetables on the menu, use of dhal and vegetables was in limited quantity due to hike in the cost of vegetables and price inflation. This might negatively impact the nutritional value of the food being served to children. |
| | | Bangalore Urban Chamarajanagara Ramanagara Bangalore Rural | 160 | 2013-14 | <ul style="list-style-type: none"> In all the schools in Ramanagar and Bangalore rural, the foodgrains supplied were not grade A FAQ. 30 <i>per cent</i> schools in Chamaraja Nagar and Ramanagar were not receiving cooking cost in time. There was a delay of 1 to 6 months. 69 <i>per cent</i> schools in Chamaraja Nagar, Ramanagar and Bangalore rural were not displaying the menu of meal. |
| 7. | Madhya Pradesh | Shajapur, Bhopal, Sehore, Rajgarh, Vidisha, Damoh, Rewa, Shahdol, Sheopur, Guna, Ashok Nagar, Harda, Anooppur, Umariya | 560 | 2010-11 | <ul style="list-style-type: none"> 25 <i>per cent</i> schools were not receiving cooking cost in advance. There was delay of ranging 1 to 3 months in receiving the cooking cost. In case of delay, schools were taking loans from moneylenders at very high rate of interest, purchased foodgrains on credit basis while in some schools, implementing agencies stopped serving MDM. In many schools, infrastructure for preparing and serving hot cooked meal was inadequate. |
| | | Ashok Nagar, Sehore, Rajgarh, Sheopur, Harda, Guna, | | 2013-14 | <ul style="list-style-type: none"> Between 50 and 52.5 <i>per cent</i> of visited schools in Rajgarh and Ashok Nagar district, buffer stock of foodgrains was not available. Quality of foodgrains was not satisfactory in 82.5 <i>per cent</i> schools of Guna and Rajgarh districts. The cooking cost per child was very less. |

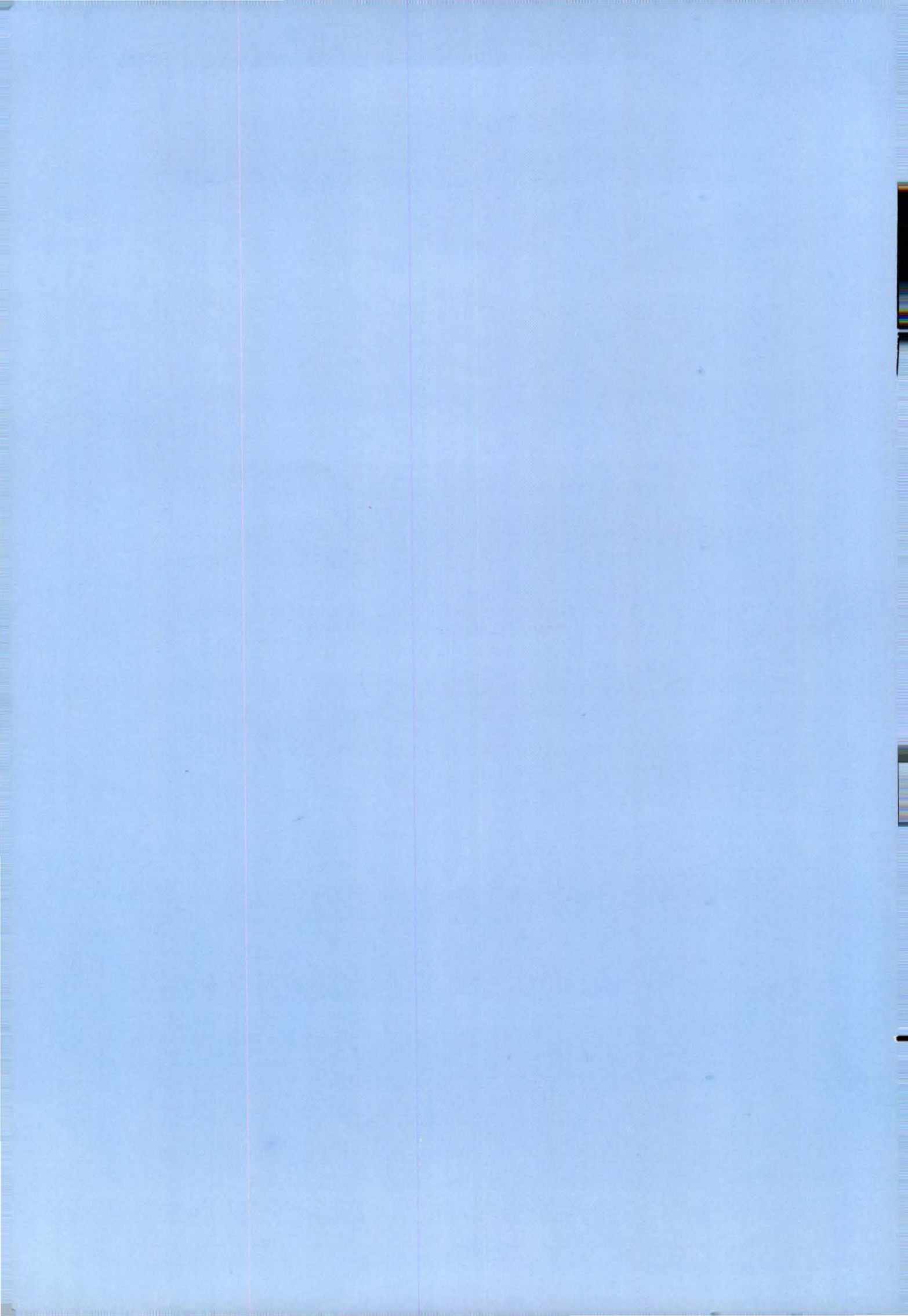
| | | | | | |
|-----|-------------|---|-----|---------|--|
| | | | | | <ul style="list-style-type: none"> In Guna district, 35 per cent visited schools did not use kitchen sheds. |
| 8. | Maharashtra | Latur Parbhani Osmanabad Beed Aurangabad | 200 | 2010-11 | <ul style="list-style-type: none"> In 64.5 per cent schools, the supply of foodgrain was not regular and interruption was noticed. In 100 per cent of schools, the cooking cost was not receiving in time. There was delay of four to five months. |
| | | Raigad Ratnagiri Kolhapur Sindhudurg | 147 | 2013-14 | <ul style="list-style-type: none"> In 16 per cent schools, the supply of foodgrain was not regular and interruption was noticed. In 100 per cent of schools, the cooking cost was not receiving in time. There was delay of more than one month. |
| 9. | Odisha | Puri, Khordha, Jagatsinghpur, Nayagarh, Cuttack | 200 | 2010-11 | <ul style="list-style-type: none"> In all schools, the cooking cost was never received in advance. There was delay of 1 month to 2 year in receiving cooking cost. Foodgrains were being received regularly by most of the schools but some had got 1 to 12 kg less supply of both rice per 50 kg of bag. Weekly menu of meal was not displayed by the schools. |
| | | Mayurbhnaj | 40 | 2013-14 | <ul style="list-style-type: none"> In 42 per cent of schools, kitchen shed cum store was not available. In 7 schools, the kitchen shed was constructed but not in use. In all schools, fire wood was being used for cooking. 73 per cent schools had not adequate kitchen devices. |
| 10. | Punjab | Hoshiarpur Patiala Fatehgarh Sahib SBS nagar Rupnagar | 200 | 2010-11 | <ul style="list-style-type: none"> In Hoshiarpur, Patiala, Fatehgarh Sahib and Rupnagar, the schools were not receiving the cooking cost in time and the Headmasters were arranging the cooking ingredients and vegetables etc. from the nearby shops. |
| | | Hoshiarpur | 40 | 2013-14 | <ul style="list-style-type: none"> All the test checked schools did not receive cooking cost regularly and received late by 2-3 months |
| 11. | Rajasthan | Ajmer Baran Bikaner | 160 | 2010-11 | <ul style="list-style-type: none"> In 33.9 per cent Schools the supply of foodgrain was irregular due to delay at FCI |

| | | | | | |
|--|--|-------------------------------------|-----|---------|---|
| | | Chittorgarh | | | <p>level and lack of transport facilities as a result of which foodgrain were borrowed from neighbouring schools. The delay in supplying the foodgrains was generally 1-4 weeks.</p> <ul style="list-style-type: none"> • The quality of foodgrains supplied was reported good by 18.2 <i>per cent</i> teachers while 60.3 <i>per cent</i> teachers reported that it was average while 21.5 <i>per cent</i> teachers articulated that the quality of foodgrain was poor. • 67.8 <i>per cent</i> schools reported that they had not received cooking cost in advance. Delay in receiving cooking cost ranged from 1 month to 5 months. |
| | | Bhilwara Jaipur Bundi | 120 | 2010-11 | <ul style="list-style-type: none"> • In 17.8 <i>per cent</i> schools the supply of foodgrains was delayed. • 53.3 <i>per cent</i> schools reported that there was a delay of two to three months in receiving cooking cost. In case of delay in cooking cost, the teachers managed the requirements through their own efforts. |
| | | Churu, Jhunjhunu Hanumangarh | 120 | 2010-11 | <ul style="list-style-type: none"> • In 32.07 <i>per cent</i> schools, there was delay of 15 days to one month in receiving cooking cost. |
| | | Pratapgarh Banswara Dungarpur | 120 | 2013-14 | <ul style="list-style-type: none"> • In 90.8 <i>per cent</i> school, there was a delay of 3 month in receiving cooking cost. In 51 schools cooking material was taken on loan from local shopkeepers. In 58 schools, headmasters managed cooking cost for food material from their own pocket. • In 10 schools, constructed kitchens were not in use due to lack of proper smoke outlets, small size of the kitchen etc. |
| | | Dholpur Bharatpur | 71 | 2013-14 | <ul style="list-style-type: none"> • In 55.17 <i>per cent</i> schools, there was a delay of 16 days to 6 months in receiving cooking cost. |
| | | Bikaner Jaisalmer Jodhpur | 120 | 2013-14 | <ul style="list-style-type: none"> • In 70.3 <i>per cent</i> schools, there was a delay of 3 months in receiving cooking cost. Headmaster of the |

| | | | | | |
|-----|---------------|--|-----|---------|---|
| | | | | | <p>school were making arrangement from their own pocket.</p> <ul style="list-style-type: none"> The cooked food was served by cooks in 53 <i>per cent</i> schools only and by students in 35 <i>per cent</i> schools while in 11 <i>per cent</i> the teachers perform this task. |
| 12. | Tripura | West Tripura | 42 | 2010-11 | <ul style="list-style-type: none"> All the schools were not receiving cooking cost in time. There was delay upto three months. 37 schools were using fire wood for cooking of meal. 15 schools had not have pucca kitchen shed. |
| | | West Tripura Unakot | 80 | 2013-14 | <ul style="list-style-type: none"> 54 schools were not receiving cooking cost in time. There was a delay of 3 to 4 months. The schools managed the cooking items on credit basis from market. No training was provided to cook-cum-helpers. Health check ups were not conducted in 18 schools. 9 schools did not have pucca kitchen shed. 74 schools were using fire wood for cooking of meal. |
| 13. | Uttar Pradesh | Siddharthnagar Lakhimpur Balrampur Basti Shrawasti | 185 | 2010-11 | <ul style="list-style-type: none"> In 24 <i>per cent</i> schools the children were not satisfied with the quality of food. Out of 148 schools only 28 schools maintained health cards. 30 schools did not conduct health check ups of the children. Only in 33 schools, iron and de-worming medicines were distributed among children. |
| | | Shahajapur Barielly Badaun | | 2010-11 | <ul style="list-style-type: none"> In 28 <i>per cent</i> of schools the kitchen cum store shed was not available. |
| | | Firozabad Mainpuri Jhansi Banda Aligarh | 185 | 2013-14 | <ul style="list-style-type: none"> In 29.19 <i>per cent</i> of schools the supply of the foodgrains was irregular. In 69 <i>per cent</i> schools there was delay of 2 to 3 months in receiving cooking cost. The head teacher or Pradhan of village panchayat bought the things on credit from local traders to keep the scheme continue. |

| | | | | | |
|-----|-------------|--------------------------------------|-----|---------|--|
| | | | | | <ul style="list-style-type: none"> • In 19 <i>per cent</i> schools, the kitchen sheds cum store were not available. |
| 14. | Uttarakhand | Haridwar Pauri Uttarkashi | 120 | 2010-11 | <ul style="list-style-type: none"> • Buffer stock of one month of rice was not maintained in 40 <i>per cent</i> schools. • 40 <i>per cent</i> of schools in Pauri and Uttarkashi did not have drinking water facility. |
| | | Dehradun Haridwar TehriGarhwal | 120 | 2013-14 | <ul style="list-style-type: none"> • Buffer stock of one month of rice was not maintained in 12 <i>per cent</i>. • 6 <i>per cent</i> of schools did not have drinking water facility. |
| 15. | West Bengal | Birbubm Bankura | 80 | 2010-11 | <ul style="list-style-type: none"> • 69 <i>per cent</i> of schools were not receiving cooking cost in time. Head teachers of the schools managed to meet the cooking cost. • Out of 80 schools, 41 schools did not have kitchen cum store shed. • On the day of visit 2838 children in primary classes and 1813 children in upper primary classes. However, on the previous day 4159 children in primary classes and 1749 children in upper primary classes were availed MDM as per school record. |
| | | Hooghly Purulia Kolkata | 127 | 2013-14 | <ul style="list-style-type: none"> • Supply of foodgrains in 55.11 <i>per cent</i> schools was irregular. • 98.42 <i>per cent</i> schools were not receiving cooking cost regularly. Head teachers of the schools have managed to meet the cooking cost from their own pockets. • In 66 <i>per cent</i> schools, micronutrients were not distributed among the children. • Drinking water facility was not available in 2 schools. • In 36 schools, the kitchen sheds were not available. |

List of Abbreviations



List of abbreviations

| | |
|------------------|--|
| AIE | Alternative and Innovative Education |
| AIHM | Ambedkar Institute of Hotel Management |
| AWP&B | Annual Work Plan & Budget |
| BEO | Block Education Officer |
| BNO | Block Nodal Officer |
| BRGF-IAP | Backward Region Grant Fund-Integrated Action Plan |
| BSA | Basic Shiksha Adhikari |
| CCEA | Cabinet Committee and Economic Affairs |
| CCH | Cook Cum Helper |
| CIHM | Chandigarh Institute of Hotel Management |
| CITCO | Chandigarh Industrial and Tourism Development Corporation Ltd. |
| CVC | Central Vigilance Commission |
| DCP | De-Centralised Procurement |
| DEO | District Education Officer |
| DFCSCAD | Department of Civil Supplies and Consumer Affairs |
| DGSE | Director General of School Education |
| DRDA | District Rural Development Agency |
| DSE | District Superintendent of Education |
| DSE&L | Department of School Education & Literacy |
| DSWO | District Supply Welfare Officer |
| EFC | Executive Finance Committee |
| EGS | Education Guarantee Scheme |
| FAQ | Fair Average Quality |
| FCI | Food Corporation of India |
| GOI | Government of India |
| IFA | Iron and Folic Acid |
| IFRF | Iskcon Food Relief Foundation |
| IS | Inspector of School |
| ISKCON | International Society for Krishna Consciousness |
| IVRS | Interactive Voice Response System |
| JSMDMA | Jharkhand State Mid Day Meal Authority |
| KCS | Kitchen cum Store |
| MCGM | Municipal Corporation of Greater Mumbai |
| MDM | Mid Day Meal |
| MDMS | Mid Day Meal Scheme |
| MGNREGA | Mahatma Gandhi National Rural Employment Guarantee Act |
| MHRD | Ministry of Human Resource Development |
| MIs | Monitoring Institutions |
| MIS | Management Information System |
| MME | Management, Monitoring and Evaluation |
| MPSCSC | Madhya Pradesh Civil Supplies Corporation |
| MSS | Management Support Services |
| MT | Metric Tonne |
| NAN | Nagrik Aapoorti Nigam |
| NER | Northern Eastern Region |
| NGO | Non-Government Organisation |
| NLRC | National Level Review Committee |
| NRHM | National Rural Health Mission |
| NSMC | National Level Steering and Monitoring Committee |

| | |
|--------------------|--|
| PDS | Public Distribution System |
| PHED | Public Health Engineering Department |
| PS | Primary School |
| PTA | Parent Teacher Association |
| QPR | Quarterly Progress Report |
| RRC | Rice Raw Common |
| RTE Act | Right to Education Act |
| SHG | Self Help Group |
| SMC | State Monitoring Committee |
| SMDC | School Management cum Development Committee |
| SNO | State Nodal Office |
| SOR | Schedule of Rate |
| TA | Transport Agent |
| UC | Utilisation Certificate |
| UPF&CSD | Uttar Pradesh State Food and Civil Supply Department |
| UPF&ECC | Uttar Pradesh State Food and Essential Commodities Corporation |
| UPS | Upper Primary School |
| VAT | Value Added Tax |
| VEC | Village Education Committee |

