Performance audit of

National Programme for Nutritional Support to Primary Education (Midday Meal Scheme)

Ministry of Human Resource Development

Report of the
Comptroller and Auditor General
of India
for the year ended March 2007

Union Government
No. PA 13 of 2008
(Performance Audit)

CONTENTS

PREFACE

This report of the Comptroller and Auditor General of India containing the results of performance audit of National Programme for Nutritional Support to Primary Education (Midday Meal Scheme), Ministry of Human Resource Development has been prepared for submission to the President of India under Article 151 of the Constitution.

The performance audit was conducted through test check of records of the Ministry of Human Resource Development and implementing agencies in 25 States and 5 Union Territories during 2006-07.

Performance audit report on National Programme for Nutritional Support to Primary Education (Midday Meal Scheme)

Highlights

The Midday Meal Scheme is a laudable programme of the Government of India designed to improve the status of primary education by addressing the societal problems of poverty and hunger. Several improvements have been made in the contents of MDM as the scheme progressed. For instance, in the revised scheme of 2006, the calorie content has been increased from 300 calories to 450 calories and the protein content from 8-12 grams to 12 grams. The performance audit has sought to examine the implementation of the scheme and suggest ways whereby the delivery of the scheme can be improved and direct and indirect outcomes are measured and evaluated. Following are the highlights of the audit findings.

- **Even after more than a decade of running the programme, there is a lack of clarity regarding the objectives to be achieved by the scheme. There was a qualitative shift in the focus of the Scheme in September 2006 from education (with its emphasis on enrolment, learning levels and attendance) to nutrition and health.**

- **Ministry had not assessed the impact of the programme in terms of increase in enrolment, attendance and retention levels of children. The data collected from schools selected for audit did not disclose any definite pattern in enrolment, attendance and retention levels of children over the years.**

- **The Ministry has been unable to establish a system of reliable data capture and reporting by the states. Many states resorted to over-reporting of the enrolment while projecting the requirement of funds. There was no system of cross checking the data of enrolment furnished by the state Governments.**

- **One of the objectives of the scheme was to positively impact the nutritional and health levels of primary school children; which was the main objective of the revised scheme in September 2006. The Ministry was yet to collect data on the nutritional status of children covered under the midday meal scheme. Nor were linkages with the Ministry of Health and Family Welfare for the**

health checks prescribed under the scheme followed up by the Ministry. In most states the children were not administered micro nutrient supplements and de-worming medicines.

- **The audit of the implementation of the scheme countrywide displayed weak internal controls and monitoring. The provisions for programme evaluation and regular monitoring and inspections in the scheme design, were not effectively followed nor the results analysed for review of errors and introduction of changes on the basis of lessons learnt. The steering and monitoring committees set up by the Ministry to monitor the scheme at national and state level did not meet regularly. While at the national level, the committee met only twice since its inception in 2005 against the scheduled five meetings, the states fared even worse.**

- **In most of the schools sample checked in audit, regular inspections were not carried out to ensure the overall quality of midday meal served and nor were basic records such as issue and receipt of foodgrains, meal quality and evidence of community participation (through village education committees and parent teacher associations) maintained.**

- **Audit of the implementation of the scheme in the states disclosed leakages, deficient infrastructure, delayed release of funds and inflated transportation costs etc.**

- **The Ministry failed to put in place an effective system to ensure that teachers are not assigned the responsibilities that would interfere with teaching activities. Many instances of the teachers spending considerable teaching time in supervising the cooking and serving of meals were noticed, resulting in loss of teaching hours.**

Summary of recommendations

- **The Ministry should set realistic and specific objectives and goals for the scheme. It should prescribe outcome indicators to measure and report on improvements in education, health and nutrition. It should use/analyse the data received from the states for such an evaluation.**

- **The Ministry should vigorously coordinate with the state governments to ensure that the data on enrolment, attendance and retention flows from the school level to state level in a transparent manner with records of compilation maintained at each level i.e. school level, district level and state level. Periodical checks should be arranged to crosscheck the data for accuracy. It should provide for analysis of feed back received and take remedial action, when required.**

- **The analysis of outcome indicators and reporting should be brought into an online periodic MIS as far as possible, so that the evaluation flows easily from the data available in real time.**

- **The Ministry needs to establish a system to ascertain the improvement in nutritional levels of the children. The Ministry should coordinate with the state governments and ensure maintenance of health cards in all the schools to monitor the health status of the children.**

- **The Ministry/States should ensure that adequate infrastructure *viz.* provisions of kitchen sheds, kitchen devices and facility of drinking water are available in all schools. It should put in place a system to ensure that the teaching time of the teachers is not lost in connection with the midday meal and there is no adverse impact of the scheme on the primary objective of education.**

- **The Ministry/State governments need to strengthen the internal controls as well as the inspection and monitoring mechanism at all levels. Accountability for maintenance of records at various levels should be prescribed and monitored.**

PERFORMANCE AUDIT ON NATIONAL PROGRAMME FOR NUTRITIONAL SUPPORT TO PRIMARY EDUCATION (MIDDAY MEAL SCHEME)

1. 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 in August 1995. The scheme was intended to

(i) boost the universalisation of primary education by increasing
  (a) enrolment;
  (b) retention; and
  (c) attendance; and

(ii) simultaneously impacting on the nutritional status of students, in primary classes country wide, in a phased manner by 1997-98.

The scheme initially focused 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 centres under Education Guarantee Scheme (EGS) and Alternative & Innovative Education (AIE). Central support was provided by way of free supply of foodgrains through the Food Corporation of India (FCI) at the rate of 100 grams per student day, where cooked meals were served and at the rate of 3 kg per student per month, where foodgrains were distributed and subsidy for transport of foodgrains from nearest FCI depot to the primary school subject to a maximum of Rs. 50 per quintal.

In December 2004, the Union Ministry of Human Resource Development, Department of Elementary Education and Literacy revised the guidelines for the Scheme. These guidelines emphasised providing of cooked meals with minimum 300 calories and 8-12 grams of protein content while simultaneously providing for essential micronutrients and de-worming medicines.

The guidelines provided for special focus on the enrolment, attendance and retention of children belonging to disadvantaged sections. Nutritional support to students was also provided during summer vacations in drought-affected areas. The Ministry also provided financial assistance to the state governments for management, monitoring and evaluation (MME).

The Ministry revised the scheme again in September 2006 with the following objectives:

(i) Improving the nutritional status of children in classes I-V in government, local body and government aided schools, and EGS and AIE centres;

(ii) Encouraging poor children belonging to disadvantaged sections to attend school more regularly and help them concentrate on classroom activities; and

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

The nutritional value of the cooked mid day meal was increased from 300 to 450 calories and the protein content therein from 8-12 grams to 12 grams. The scheme of 2006 also provided for adequate quantities of micronutrients like iron, folic acid, vitamin-A etc.

2. Organisational set up

The Mid-day meal scheme is approved, funded and monitored by the Ministry of Human Resource Development (Department of Elementary Education and Literacy). The Joint Secretary (Elementary Education-I) is in-charge of the scheme under the overall supervision of the Secretary, Department of Elementary Education and Literacy. One Deputy Secretary and one Deputy Education Adviser assist the Joint Secretary (Elementary Education-I) in discharging his duties under the scheme.

The implementation of the scheme rests with the state/union territory governments. Each state has its own implementing, monitoring and control structure.

3. Budget and expenditure

The details of budget allocations and expenditure as per the Appropriation Accounts of the Ministry of Human Resource Development are shown below:

(Rupees in crore)

Year	Total grant as per Appropriation accounts	Expenditure as per Appropriation accounts
2002-03	1099.03	1099.09
2003-04	1375.00	1375.00
2004-05	1588.55	1588.55[1]
2005-06	3186.34	3184.00
2006-07	5234.27	5230.74

The expenditure excludes value of subsidy of Rs. 6898.29 crore[2] allowed on supply of foodgrains for the scheme during the years 2002-03 to 2006-07.

4. Input system for the scheme:

Central assistance was provided to the states by way of:

(i) free supply of foodgrains from the nearest godown of FCI at the rate of 100 grams of wheat/rice per student per school day (cost of which was reimbursed to FCI by Government of India);

(ii) reimbursement of actual cost of transportation in the form of subsidy for transportation of foodgrains from the nearest FCI Depot to the primary schools, subject to a maximum of Rs. 50 per quintal with additional cost to the States which were hilly, economically backward and/or lacked rail facilities[3];

Rates were revised from October 2004 raising the subsidy to Rs. 100 per quintal for special category states and Rs. 75 per quintal for other states/union territories;

(iii) Cost of cooking (including ingredients such as pulses, vegetables, cooking oil, condiments, cost of fuel and wages payable to the cooking agency) was being met by the states until September 2004. However, from 2004-05, the Government of India allowed the state governments to earmark a maximum of 15 *per cent* of the additional Central assistance (ACA) under the Pradhan Mantri Gramodaya Yojana (PMGY) for meeting cooking costs. Assistance for cooking costs at the rate of Rs. 1.00 per child per school day was provided from September 2004 in addition to the above ACA of 15 *per cent*. Rates of assistance for cooking costs were revised to Rs. 1.80 per child per school day for special category states in the Northern Eastern Region provided these states contributed a minimum 20

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1 There was difference of Rs. 1232 crore in the expenditure as per records of the Ministry (MDM Division) and as per Appropriation Accounts. Ministry stated (September 2007) that the amount was released as additional central assistance by Ministry of Finance to states directly.

2 Calculations based on the difference between economic rate and the BPL rate of foodgrains.

3 Arunachal Pradesh, Himachal Pradesh, Jammu and Kashmir, Manipur, Meghalaya, Nagaland, Mizoram, Sikkim, Tripura, Assam and Uttarakhand.

paise (Rs. 1.50 per child per school day for other states/union territories provided these contributed minimum of 50 paise) from 16 June 2006;

(iv) Physical infrastructure such as kitchen-cum-store, adequate water supply for drinking and cooking, cooking devices, containers for storage of foodgrains and other ingredients and utensils for cooking and serving were to be provided by States/local bodies by utilising their funds along with those available under various centrally-sponsored schemes. Assistance to construct a kitchen cum store up to a maximum of Rs. 60,000 per unit per school and replacement of kitchen devices at the overall average cost of Rs. 5000 per school was also provided w.e.f. 16 June 2006 under the National Programme of Nutritional Support to Primary Education; and

(v) Assistance for Management, Monitoring & Evaluation (MME) at a rate not less than 0.90 *per cent* of the total assistance on items such as foodgrains, transport cost and cooking cost was provided only from 2004-05. This was increased to a minimum of at least 1.8 *per cent* of such assistance from 2005-06. However, 0.2 *per cent* of such assistance was retained/utilised by the Central Government out of the total 2 *per cent* provided in the scheme.

A tabular break-up of the contribution of the Union and State Governments to the financing of the mid day meal scheme has been detailed in **Annex–IA.** A flow chart capturing the details of various activities involved in the implementation of the scheme is given in **Annex-IB**.

5. Implementation: Responsibilities of the state governments

As per the original scheme of 1995, the implementing agencies of the programme were local bodies/authorities such as Panchayats and Nagarpalikas. The Union Government assisted these bodies in implementing the programme by providing foodgrains from the nearest FCI godowns free of cost at the rate of 100 grams per student per day. The district was the unit of allocation. Based on the allocation made for each district by the Government of India, the District Collector further allocated the entitlement of each school/local authority and specified who will lift the foodgrains quarterly. The District Collector was responsible for collection of foodgrains from the FCI godown and transportation of foodgrains and distribution thereof to schools/local bodies either directly or through authorised agencies. Local bodies had the flexibility of organising the provision of cooked/pre-cooked food by schools (in association with the Parent Teacher Associations (PTAs), Non-Government Organisations (NGOs) and other organisations) and to decide the type of food to be provided.

As per the scheme of 2004, the overall responsibility for implementation of the programme vested with the State/UT Administration. This included providing necessary infrastructure such as a kitchen cum store, adequate water for drinking and cooking/washing, cooking devices, containers for storage and

utensils for cooking and serving, making all logistical/administrative arrangements necessary for regular serving of a wholesome, cooked mid day meal of satisfactory quality and nutritive value of 300 calories and 8-12 grams of protein content (raised to 450 calories and 12 grams of protein content in the revised scheme 2006) to eligible schools/EGS/AIE centres and providing financial and other inputs over and above those to be provided by way of central assistance.

The scheme of 2004 and 2006 envisaged the following main activities:

(i) Every State Government/UT administration would prescribe and notify its own norms of expenditure for the midday meal scheme which were to be met from the other centrally sponsored programmes according to which it would allocate funds to the local implementing agency;

(ii) Every state government/UT administration would designate a nodal department for the programme (that need not necessarily be the School Education Department) for effective implementation of the programme all over the State;

(iii) The State Governments were also responsible for ensuring nutritional content and health check ups etc;

(iv) At the local level, the state governments were expected to assign responsibility for implementation and supervision of the programme to an appropriate body e.g. gram panchayat, municipality, village education committee, parent teacher association and school management-cum-development committee. Responsibility for cooking would as far as possible be assigned to local women's Self-Help Groups (SHGs), Youth Clubs affiliated to Nehru Yuvak Kendras (NYKs), Village Education Committees (VECs), School Management cum Development Committees (SMDCs), Parent Teacher associations/ Mother Teacher Associations (PTAs/MTAs), or good Non-Government Organisations (NGOs) where available;

(v) For urban areas, the scheme provided that cooking might, wherever appropriate, be undertaken in a centralised kitchen and cooked hot meals might then be transported under hygienic conditions through a reliable transport system to various schools;

(vi) The nodal department designated by the respective states should furnish to the Union Ministry of Human Resource Development by 15th January every year district-wise requests for allocation of foodgrains based on enrolment data of eligible primary schools as on the preceding 30th September and anticipated enrolment in the next financial year. Based on this, the Ministry would convey district-wise allocations of foodgrains for the next financial year to all States/union territories and to FCI. The district nodal agency would sub-allocate the district's allocation for the year to each school/agency identified for cooking/supply of mid-day meal as per

its entitlement on a month-wise basis and would also inform concerned officers of FCI. Month-wise break-up of the quantity would be made taking into account the actual number of school days in the month. Allocated foodgrains would be lifted by the State Nodal Transport Agency (appointed by state government) from the nearest FCI godown and would be delivered to every school etc;

(vii) The Block/Sub-Divisional Level Officer of the nodal department would monitor institute wise, the actual utilisation of foodgrains delivered to it and would suitably regulate further delivery taking into account-unconsumed balances, if any; and

(viii) District authorities would ensure that foodgrains of at least Fair Average Quality (FAQ) were issued by FCI through joint inspection by a team consisting of FCI and administration nominee(s).

6. Audit objectives

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

- the scheme achieved its objective of supporting the universalisation of primary education by improving
  - (a) enrolment;
  - (b) attendance; and
  - (c) retention;

for the children in general in the primary schools/EGS/AIE[4] centres and in particular to those belonging to disadvantaged sections;

- the scheme achieved its objective of improving the nutritional status of the children in the primary classes;
- the scheme contributed to enhancement in the learning levels of the children in primary classes in the schools where the nutritional support was provided;
- the state governments implemented the programme through well designed implementation procedures, definition of the norms for expenditure met from other centrally sponsored schemes, contribution of their share of expenditure and institution of efficient reporting, inspection and monitoring system;
- the internal controls in the Ministry of Human Resource Development and state nodal departments were efficient and ensured adequate and timely inputs, serving of cooked meals of the prescribed calorific value and a system of timely and reliable programme information. The controls provided assurance against frauds, misuse, waste and quality of delivery to ensure economic and efficient use of the inputs for achieving the intended objectives; and

[4] Education Guarantee Scheme (EGS) and Alternative and Innova.ive Education (AIE) Scheme

- the implementation of the programme did not have any unintended adverse impact on primary education.

7. **Indicators/criteria for assessment** used to benchmark the implementation of the scheme included:

(i) The robustness of systems to collect data on enrolment, attendance, retention and nutritional status of the children;

(ii) Enrolment and retention from year to year;

(iii) Improvement in attendance rates in schools;

(iv) System of measurement for assessment of nutritional status of children and improvement in the nutritional status;

(v) Programme and impact parameters prescribed in the scheme guidelines[5];

(vi) Evaluation reports of the scheme; and

(vii) Internal control structure and its effectiveness.

8. **Scope of audit**

The audit was carried out from June 2007 to October 2007 by examining the documents in the Ministry relating to the Scheme over the period 2002-03 to 2006-07. Simultaneously audit of the implementation of the scheme over the same period was carried out in the state government departments, the selected districts and sample primary schools covered under the scheme.

9. **Audit sampling and methodology**

Scrutiny of the records at the state/district and school levels was carried out by employing circular systematic sampling and simple random sampling without replacement. A total of 195 districts and 3816 schools across 30 states/union territories were test checked in audit. The State wise break up of districts and schools selected for audit is given at **Annex-III**. The Ministry's records were examined by employing statistical random sampling methods for examining state wise/district wise records maintained for various components of the Central assistance.

Data sets were taken from schools as the base unit and audit test programmes consistent with audit objectives were formulated and tested against evidence and documents made available to reach consistent conclusions based on analysis of results.

[5] Details given in **Annex-II**

10. Acknowledgement

We place on record our sincere appreciation for the cooperation of the Ministry of Human Resource Development and State nodal departments in facilitating our audit.

An entry conference was held with Secretary, Ministry of Human Resource Development before taking up the audit. An exit conference was also held with the Secretary, Ministry of Human Resource Development on 7 March 2008 to discuss the findings/conclusions in the report.

Audit findings

It is recognised that the midday meal scheme in itself is laudable. Several improvements have been made in the contents of MDM as the scheme implementation progressed. For instance in the revised scheme of 2006, the calorie content has been increased from 300 calories to 450 calories and the protein content from 8-12 grams to 12 grams. The performance audit has sought to examine the implementation of the scheme and suggest ways whereby the delivery of the scheme can be improved and direct and indirect outcomes are measured and evaluated.

11. Objective : Supporting the universalisation of primary education by improving enrolment, attendance and retention

The Ministry allocates foodgrains district-wise to the state governments based on the enrolment data of eligible primary schools and EGS/AIE centres as on 30 September of the preceding year and anticipated increase in enrolment in the ensuing financial year; further limited to an average attendance rate of 85 *per cent* of the enrolment. The enrolment data furnished by the state governments thus forms the basis for allocation of foodgrains and any improvement therein would be an indirect indicator of the impact of the scheme.

Though the scheme had been operational for more than 12 years and involved annual outlays reaching Rs. 5234.27 crore in 2006-07, the Ministry had not established any system to assess the outcome of the scheme in terms of well-defined parameters. The data of enrolment furnished by the states was used by the Ministry primarily for allocation of foodgrains and providing programme funds and not for assessing and impact analysis. The MDM, which is run by the Ministry of Human Resource Development, was to provide the impetus for attracting and retaining children in the schools, is being implemented with the primary purpose for providing one daily meal without link to the education, nutrition and health objectives. This instrumentality has not been followed up with a comprehensive detailed impact analysis on support to the educational, nutritional and health objectives as discussed in the succeeding paragraphs.

The Ministry stated in February 2008 that Government of India was providing foodgrains (dry ration) to eligible children till August 2004 and cooked midday meal was introduced only in September 2004. Thus, at the start of

performance audit in June 2007, cooked midday meal programme had been in operation for only two and half years, which was too short a period for impact measurement and analysis. The Ministry also stated that the Programme Evaluation Organisation (PEO) of the Planning Commission had commissioned a comprehensive evaluation of the Scheme including its nutritional impact and their report was awaited.

The reply of the Ministry is not consistent with the programme objectives set by them as increasing enrolment, retention and attendance and impacting on nutrition, which were set right from the start of the programme in 1995, were not dependent on cooked meal or uncooked ration. Thus, the crucial aspect of the system of measurement of the outcomes of the scheme objectives had remained elusive for a long period.

The Ministry further stated that it had initiated dialogue with four national level premier institutions in the field of health and nutrition to conduct comprehensive nationwide evaluation and that during consultation, experts from the these institutions had opined that the nutritional impact on account of midday meal could not be over emphasised as there was no prior base line study and it would be difficult to measure improvement in nutritional due to midday meal scheme and also that midday meal was just one of the four meals a day and therefore could have only have a limited impact. The Ministry also stated that at present Ministry of Health and Family Welfare did not capture the nutritional status of children of age group 6-14 years and that the Ministry had requested Ministry of Health and Family Welfare in July 2007 to include this crucial age group in next survey.

Ministry's reply ought to be considered with the scheme guidelines 2004, which required conducting a baseline study for the year 2004-05 by the end of academic session 2004-05, which was not implemented. Besides, if a base-line data on nutrition was not captured prior to introduction of the programme, there is always a time to begin, which then can form a baseline for subsequent evaluation of the impact. Even if the mid-day meal is only one of the four meals, determination of nutrition parameters and its systematic measurement could provide an assurance of the sustained impact.

11.1 Impact on enrolment

The MDM scheme was launched with the aim of attracting children to schools and, thus, bringing about improvement in enrolment. However, the objective related to enrolment was consequently not mentioned in the scheme objectives of 2006. No basis for omitting the objective was either available in the Expenditure Finance Committee's (EFC) memorandum or the Cabinet Note. The Ministry neither analysed/used the available state level data to assess the impact on enrolment nor fixed any measurable target to improve the coverage of children. An analysis of the data by audit revealed that the aggregated enrolment for the whole country displayed a consistent increase during 2002-03 to 2006-07, which was accompanied by a corresponding increase/spread in the number of schools (**Annex-IV**). While the increase in enrolment could not be conclusively established as a consequence of the MDM scheme, the

Ministry stated that the increase reflected in the data was attributable to various interventions, MDM being one of the major factors. Given this fact, the lack of analysis of the impact of the MDM meant that the scheme could not be and had not been tailored to meet field requirements and accentuate positive results.

Eight states/union territories (Tamil Nadu, Himachal Pradesh, Kerala, Maharashtra, Orissa, Andaman and Nicobar Islands, Punjab, Andhra Pradesh) registered a consistent annual decline in the enrolment between 2002-03 to 2006-07. On the other hand, increase in the enrolment figures was noticed in nine states/union territories of Chandigarh, Uttar Pradesh, Meghalaya, Arunachal Pradesh, Dadra & Nagar Haveli, Jharkhand, Tripura, Bihar and Uttarakhand. The remaining 13 states[6] witnessed varying trends of enrolment during the years 2002-03 to 2006-07. Sample checks of districts records and school records also disclosed that there was no uniform pattern of increase or decrease in enrolment in districts/schools of these states. In the state of Jharkhand, an independent study on MDM sponsored by state government attributed the increase in enrolment mainly to the Sarva Shiksha Abhiyan (SSA)[7].

The Ministry stated in February 2008 that the scheme objectives 2006 'to attend school more regularly and help them to concentrate on class room activities' encompassed increase in enrolment and therefore it was not correct to say that this objective had been omitted.

The reply is inconsistent with the scheme guidelines of 2006, as the scheme objective of 2006 quoted by the Ministry did not include the enrolment factor at all but contained only the intent to enhance attendance, retention and learning. Moreover, even this objective was not applicable for all children but specifically applied to the children of poor and disadvantaged sections, while the initial scheme guidelines were intended to cover all children of primary age group.

The Ministry also stated that it would not be practicable and feasible to isolate midday meal, as a variable for increase/decrease in enrolment and this would entail research to exactly quantify the impact as a result of MDM and that undertaking such research was not advisable. The reply is inconsistent with the scheme guidelines 2004, which specifically provided for independent evaluation of the scheme by outsourcing to reputed organisations for impact analysis. Moreover, even if direct cause and effect relationship cannot be established, the measurement of this and other outcomes could provide at least an indicative impact.

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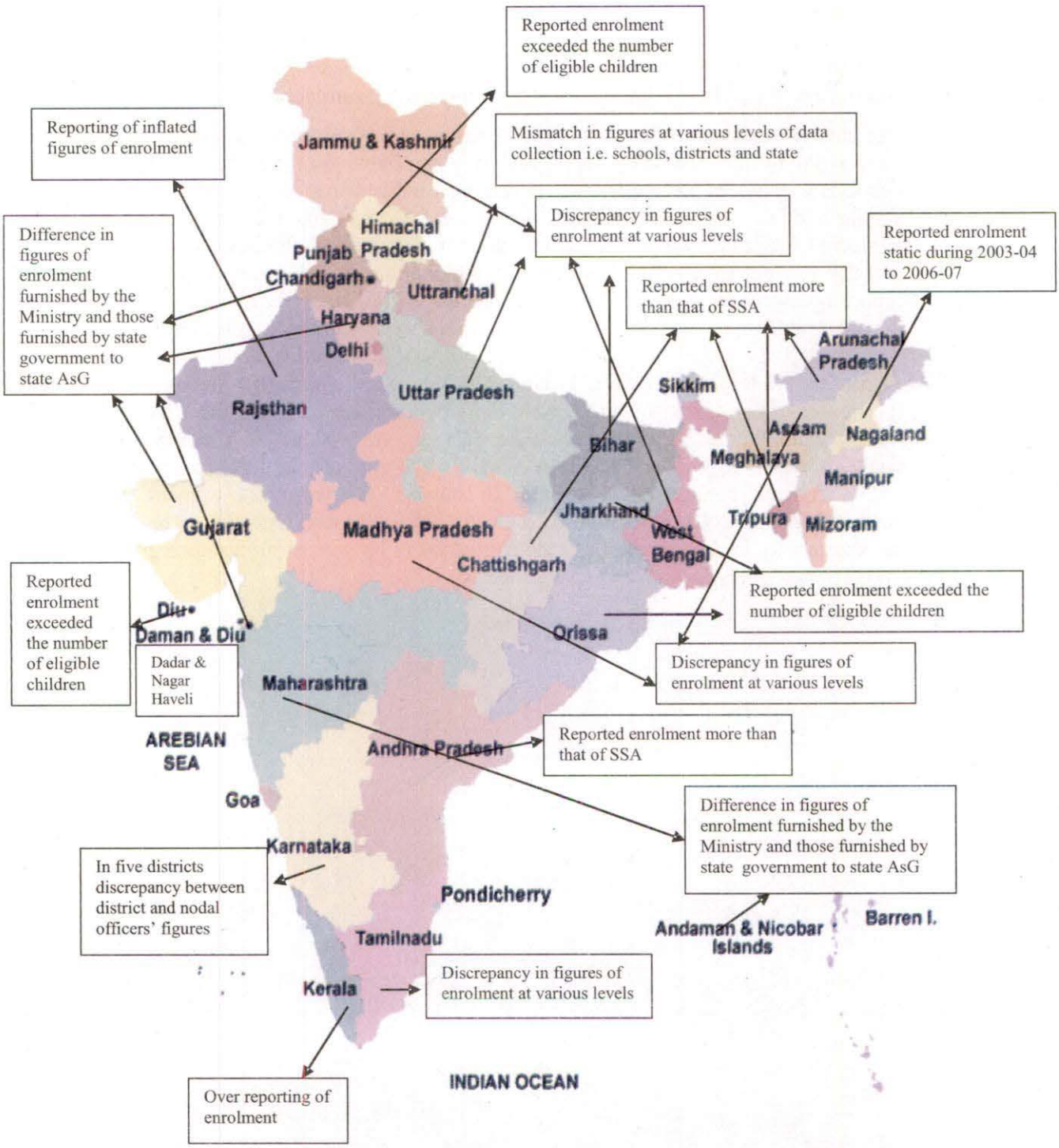
6 Assam, Karnataka, Haryana, Rajasthan, Jammu & Kashmir, West Bengal, Nagaland, Gujarat, Chattisgarh, Madhya Pradesh, Daman & Diu, Manipur, Pondicherry

7 Sarva Shiksha Abhiyan is another centrally sponsored scheme of the Ministry of Human Resource Development with the prime objective to have all children in the age group 6 yrs-14 yrs in school

11.1.1. Reliability of 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, however, did not establish a system of reliable and consistent data capture from the states. Neither was there any system of cross verification of the correctness of enrolment figures reported by the state governments.

The data of enrolment collected from the states were inconsistent with the data maintained by the Ministry, which indicates unreliable data capture. The details are given in the Annex-V. It was also noticed that in the states of Daman and Diu, Arunachal Pradesh, Meghalaya, Sikkim, Tripura, Chattisgarh, Himachal Pradesh, Orissa, and Jharkhand the number of children shown enrolled exceeded total eligible children in the population. Instances of over-reporting/discrepant figures of enrolment at state/district level were noticed in the states of Uttar Pradesh, Karnataka, Uttarakhand, Kerala, Tamil Nadu, Assam, Rajasthan, West Bengal, Bihar and Jammu and Kashmir. In the states of Andhra Pradesh, Chattisgarh, Tripura, Meghalaya and Arunachal Pradesh, the figures of enrolment for MDM were more than those reported in the SSA which again is indicative of inaccurate data reporting since SSA covers unaided schools as well and therefore, should have a larger child population within its ambit than the MDM scheme. In Nagaland, the reported enrolment was static during 2003-04 to 2006-07 indicating incorrect data reporting. The inconsistencies in data reporting to the Ministry can be seen in the following map. (Impact analysis is given in paragraph 16).


Reported enrolment exceeded the number of eligible children
Reporting of inflated figures of enrolment
Mismatch in figures at various levels of data collection i.e. schools, districts and state
Jammu & Kashmir
Discrepancy in figures of enrolment at various levels
Reported enrolment static during 2003-04 to 2006-07
Difference in figures of enrolment furnished by the Ministry and those furnished by state government to state AsG
Himachal Pradesh
Punjab
Chandigarh
Uttranchal
Reported enrolment more than that of SSA
Haryana
Delhi
Arunachal Pradesh
Uttar Pradesh
Sikkim
Rajsthan
Assam
Nagaland
Bihar
Meghalaya
Manipur
Jharkhand
Tripura
Mizoram
Gujarat
Madhya Pradesh
West Bengal
Chattishgarh
Reported enrolment exceeded the number of eligible children
Reported enrolment exceeded the number of eligible children
Diu
Daman & Diu
Orissa
Discrepancy in figures of enrolment at various levels
Dadar & Nagar Haveli
Maharashtra
AREBIAN SEA
Andhra Pradesh
Reported enrolment more than that of SSA
Goa
Difference in figures of enrolment furnished by the Ministry and those furnished by state government to state AsG
Karnataka
In five districts discrepancy between district and nodal officers' figures
Pondicherry
Andaman & Nicobar Islands
Barren I.
Tamilnadu
Kerala
Discrepancy in figures of enrolment at various levels
INDIAN OCEAN
Over reporting of enrolment

The Ministry admitted the instances of reported enrolment of children being more than the eligible children in the population in the states of Arunachal Pradesh, Meghalaya, Sikkim, Jharkhand, Orissa, Tripura and Chattisgarh and stated that it was seized of the matter and had requested all concerned states to take remedial action. The Ministry also stated that the cases of over-reporting and discrepant figures of enrolment as pointed by audit were being taken up with the states concerned.

11.2 Impact on attendance

The scheme objectives of 1995 and 2004 included among others, a positive impact on the attendance rate of primary school children. The objective related to attendance was dropped from the scheme objectives of 2006 for reasons not on record. The Ministry did not analyse the data of attendance received from the state governments to assess the impact of the scheme on attendance despite collecting the data of estimated average attendance rate since 2004.

- In eight states/union territories (Andhra Pradesh, Uttar Pradesh, Nagaland, Jharkhand, Jammu & Kashmir, Andaman & Nicobar, Tripura and Punjab), the data on attendance was not being compiled regularly at the state level. Yet all these states had been furnishing the estimated average attendance rate to the Ministry.
- In Chhattisgarh, the data was not compiled at district level, yet the average attendance rate was being furnished by the State Government.
- In Bihar, Kerala and Haryana, the data on attendance was not being compiled at any level yet figures were furnished to the Ministry.
- In five states/union territories (Tamil Nadu, Chattisgarh, Chandigarh, Maharashtra and Gujarat) the average attendance compiled at state level showed an increase.
- In two states (Himachal Pradesh and Dadra & Nagar Haveli) it had declined. In Manipur, Orissa and Andhra Pradesh no clear trend in attendance rate was observed.

Neither the Ministry nor the state governments had established or even attempted to establish any system for measuring a direct relationship between increase in attendance and the MDM scheme despite the scheme delineating increase in attendance as a specific objective in guidelines up to 2004.

The Ministry stated in February 2008 that the objective of improving attendance had not been dropped but the contents of the objective had been merely rephrased. It also stated that a study with regard to improvement in attendance was being undertaken by its SSA division.

The reply ought to be viewed in terms of the scheme objectives. The expression 'to attend the school more regularly and to help them concentrate

on class room activities' was not extended to all primary children as done earlier but was specifically directed towards covering poor children belonging to disadvantaged sections alone. As such, some amount of vagueness was introduced while framing the revised guidelines. Even after 12 years of commencement of the scheme it had not undertaken impact analysis on attendance factor.

11.3 Impact on retention

The scheme also envisaged in 1995/2004 the decrease in the dropout rate as one of the outcomes. The Ministry had no scheme specific data with regard to drop out rates in government and government aided schools/EGS/AIE centres and thus the impact of MDM on dropout rate could not be analysed. The statistical division of the Ministry furnished data to audit showing a reduction in drop out rates[1]. However, this data included private school children as well and therefore could only serve as a broad based rather than specific indicator for dropouts. Thus, the dropout rates were not collected for MDM covered schools at all. The Ministry, consequently, was unable to assess the impact of MDM on retention levels.

The states also did not establish a system of reliable data capture on retention/dropout rate of children in the primary schools covered under the scheme and its consolidation at district and block levels.

- In seven states/union territories (Punjab, Uttar Pradesh, Haryana, Nagaland, Jammu & Kashmir, Assam and Andaman & Nicobar Islands) the dropout rate was not compiled at the state level at all.
- In Himachal Pradesh drop out rate was being compiled only from 2005.
- In 12 states/union territories (Chandigarh, Andhra Pradesh, Karnataka, Tamil Nadu, Himachal Pradesh, Kerala, Maharashtra[2], Daman and Diu, Orissa, Dadra & Nagar Haveli, Jharkhand and Tripura) the dropout rate was lower in 2006-07 than what was in 2002-03.
- In 140 test-checked schools in Bihar, the drop out rates had declined in rural schools but it increased in urban schools.
- In Chattisgarh, the dropout rates had increased.
- However, in six states (Karnataka, Kerala, Daman & Diu, Maharashtra, Haryana and Orissa) the dropout rate fluctuated during 2002-03 to 2006-07. In Manipur and Uttarakhand, also the dropout rate did not show any clear trend of increase or decrease.
- In Rajasthan the drop out rate increased from 0.22 *per cent* in 2004-05 to 5.39 *per cent* in 2006-07.

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1 Drop out rate declined from 34.89 *per cent* in 2002-03 to 29 *per cent* in 2004-05

2 In Kerala, Maharashtra and Himachal Pradesh though dropout rate had decreased, data for the years 2005-06 (Kerala), 2005-07(Maharashtra) and 2002-05 (Himachal Pradesh) was not available.

Though overall dropout rates appeared to be declining in most states, the decline could not be directly attributed to the MDM Scheme, as Ministry had not established any system of measuring a relationship between decrease in dropout rate and MDM Scheme.

The data of enrolment and estimated average attendance rates as furnished by the state governments assumed considerable significance as it provided for performance/outcome indicators besides forming the basis for allocation of foodgrains and cooking cost. Even after more than a decade of implementation of the scheme, the Ministry had not designed the scheme guidelines or to meet its own objective in terms of assessing increased enrolment and attendance rates of children. Even the voluminous data generated was not used by the Ministry as an input control tool to measure and report on the performance of the programme. Besides, neither the Ministry nor the state governments had established any system to ensure accurate reporting of enrolment and attendance figures by state governments. Nor was there a mechanism for cross checking the data at various levels to establish integrity of data reporting. Similarly, neither the Ministry nor the states compiled and analysed the drop out rates of children covered under MDM scheme so as to assess the impact of the scheme. MDM had thus not been used and monitored as a targeted intervention.

Sample checks by audit of the enrolment, attendance and retention rates of children in selected schools indicated that the scheme had not brought about perceptible improvement in these parameters.

The Ministry stated in February 2008 that analysis of reduction in drop out rate as a direct attribute of the Midday Meal Scheme would entail conducting specific research on comparing the schools where MDM was being provided against those schools where it was not being provided and since MDM was universalised such a study was not proposed to be undertaken.

The reply of the Ministry is not tenable since in terms of the scheme guidelines 2004 the Ministry was required to undertake impact analysis of the scheme on retention levels. The Ministry should have had a system in place to monitor the achievement of this objective. Further, progressive improvement in retention and reduction of dropouts for MDM covered schools over successive periods should have been collected and compared by the Ministry.

Recommendations

- **The Ministry/states should establish a reliable system of data capture of actual enrolment, attendance and retention from schools and its consolidation at different levels in all States to analyse the impact of the scheme on these parameters. The Ministry should vigorously coordinate with the state governments to ensure that the data flows from the school level to state level in a transparent manner with records of compilation maintained at**

each level i.e. school level, district level and state level. Periodical checks should be arranged to crosscheck the data for accuracy.

- ❖ The Ministry should provide for analysis of the feedback received and take remedial action, when required. The analysis of the outcome indicators and reporting should be computerised and brought into an IT system as far as possible so that the evaluation flows easily from the data available.
- ❖ The state governments should also compile the figures of enrolment, attendance and retention of individual schools to ascertain the impact of the MDM scheme on these schools. Their analysis and feedback should be made available to the Ministry for further scheme evaluation.
- ❖ The Ministry should analyse the impact on enrolment, attendance and retention in individual schools where MDM is already in place.

12. Objective: Special attention for disadvantaged sections

One of the scheme objectives (2004 and 2006) was to encourage poor children belonging to disadvantaged sections to attend school regularly and help them concentrate on classroom activities. The Ministry, however, did not define as to what was meant by poor and disadvantaged sections. Neither were such sections actually identified nor any special action plan focussing on them drawn up by the Ministry. On this being pointed out, the Ministry stated that the MDM programme covers all children studying in class I–V in Government, Government-aided, local body schools and EGS/AIE centres, irrespective of socio-economic background. Thus, the Ministry included this provision of special focus on disadvantaged section in the scheme without any specific intent or objectives, as it did not follow it up with any special action plan and inputs for special attention to the disadvantaged. The state governments also did not have a system in place for identification and coverage of poor and disadvantaged.

Recommendation

- ❖ The Ministry should be realistic in establishing the scheme objectives and include only those objectives and goals, which the scheme actually intends to achieve rather than including one or more of the objectives in letters without an intent.

13. Objective: To enhance the nutritional levels of the children

One of the scheme objectives of the Government was to positively impact the nutritional status of the primary school children. While this was included as a primary objective of the scheme in 1995, the Ministry prescribed the impact parameters for assessing the nutritional status almost a decade later in 2004. The revised scheme of 2004 included assessment of *percentage* of

underweight children at school level through study of various deficiencies. 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.

Thus, the nutritional status remained unmonitored. 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. No follow-up action was taken to collect either the coverage of children or to ascertain the improvement in nutritional status.

The Ministry stated in February 2008 that the Chief Secretaries of all states/union territories had been requested in January 2007 to revitalize the schools health programme including nutritional monitoring under National Rural Health Mission (NRHM). It added that it had requested the Ministry of Health and Family Welfare to ensure that the district level plans under NRHM included nutritional monitoring along with provision of micronutrient supplements and that the matter was being pursued.

Thus, despite increased emphasis on nutrition and its inclusion as a primary objective right from the inception of the scheme in 1995, the Ministry had taken first step to address this issue after the passage of 12 years. Moreover, the Ministry had been unable to obtain any feed back from the Ministry of Health and Family Welfare as to the extent of coverage of the specific target group of children. Besides, the Ministry had not collected any related data to assess the impact of MDM on the nutritional levels of the children.

- Audit of selected schools in states brought out that there was no mechanism of health checks in as many as 16 states/union territories (Jharkhand, Kerala, Uttar Pradesh, Orissa, Uttarakhand, Andhra Pradesh, Tripura, Andaman and Nicobar Islands, Himachal Pradesh, Nagaland, Manipur, Punjab, Chandigarh, Meghalaya, Gujarat and Bihar).
- In Rajasthan and Chattisgarh health checks were not conducted in 29 *per cent* and 10 *per cent* of the selected schools respectively.
- In Tamil Nadu health checks were not conducted in 82 *per cent* of the selected schools.
- In Dadra and Nagar Haveli and West Bengal basic records of health checks were not available. In Karnataka system of maintaining individual health cards indicating the health status of each student was introduced only from February 2007.

13.1 Calorific value of meals served

The Ministry in its scheme guidelines of 2006 increased from 300 to 450 the calorie content of the cooked meal to be served to the children by prescribing specific quantity of other ingredients (in addition to 100 gms of foodgrains) *viz.* pulses, vegetables, oil and fat etc. In three states (Gujarat, Uttarakhand and Bihar) a revised menu was prescribed to support the increased calorific value. In seven states (Jharkhand, Uttar Pradesh, Haryana, Rajasthan, Daman and Diu, Chandigarh and Tamil Nadu) shortfall in supply of foodgrains in the meals served to children ranged from a low of 5 grams to a high of 83 grams against the prescribed quantity of 100 grams of foodgrains in the selected schools/districts indicating that the prescribed nutrition was not provided to the children of these areas.

13.2 Assurance of quality of food

The Ministry prescribed the programme parameters in terms of all children getting a wholesome meal, which was to be monitored by the members of PTA/SMDC. The overall quality of the mid day meal was to be monitored through inspections which were to be fixed by the states so that implementation of MDM programme in 25 *per cent* of the primary schools was inspected every quarter and all primary schools were inspected at least once in a year.

- In nine states (Kerala, Uttarakhand, Jammu & Kashmir, Tripura, Daman and Diu, Himachal Pradesh, Punjab, Chandigarh and Bihar) the target for inspections was not fixed by the state governments and consequently no inspections were carried out at all in these states.
- In Andhra Pradesh and West Bengal inspections were carried out occasionally.
- In Chattisgarh, inspections were carried out in 53 *per cent* of the test-checked schools over the period 2004-05 to 2006-07.
- In the states of Gujarat, Dadra and Nagar Haveli, Tamil Nadu, Orissa and Uttar Pradesh inspections had been prescribed, but were not conducted regularly.
- In Haryana and Andaman and Nicobar Islands no target of inspections were fixed and no records of inspections were maintained.

Thus, the instrument of inspection was either ignored or implemented partially in most states countrywide.

With a view to ensuring satisfactory quality of meals, the Ministry prescribed inspection of ingredients/foodgrains by the teachers in the schools prior to cooking and also presence of at least two of the members of VEC/PTA every day at the time of the meal.

- In Andhra Pradesh, Pondicherry, Kerala and Uttar Pradesh, quality of meals and ingredients was not inspected before cooking.

- Instances of food poisoning were noticed in the states of Uttar Pradesh, Orissa, Andhra Pradesh and Tamil Nadu.

13.3 Administration of Micronutrients

The Ministry in its scheme guidelines of 2006 prescribed administration of micronutrients *viz.* iron, folic acid and vitamins and other appropriate supplements depending on area specific deficiencies along with six monthly doses of deworming tablets to the children.

In 13 states/union territories[3] Micronutrients and supplements were not administered at all. These were only partially administered in the test-checked schools of eight states/union territories[4] ranging from 10.8 *per cent* in Madhya Pradesh to 94 *per cent* in Rajasthan.

The Ministry stated in February 2008 that the department was not providing central assistance to states/union territories for providing micronutrients/vitamins under the scheme and the scheme guidelines only recommended that states provide micronutrients and vitamins and the guidelines would be reiterated.

However, having prescribed this important health measure in the guidelines, the Ministry's crucial role in ensuring administration of the required interventions by the states cannot be overlooked.

13.4 MDM during summer vacations in drought affected areas

The Ministry through its scheme guidelines intended to provide MDM to the children of the drought affected areas during summer vacations as well. However, MDM was not provided during 2004-07 in the drought affected areas of Jharkhand, Uttarakhand Orissa and Uttar Pradesh depriving 194.37 lakh children. Similar instances were also noticed in the states of West Bengal, Maharashtra, Bihar, Tamil Nadu, Himachal Pradesh and Andhra Pradesh.

Thus, although the Ministry placed emphasis in the scheme guidelines on positively impacting the nutrition levels of the children, it failed to establish a system to ascertain the improvement in nutritional levels. The inspections and monitoring system devised to ensure serving of prescribed quantity and quality of meals and micronutrient supplements were not being wholly implemented by the states. The Ministry has also not obtained any feed back on this crucial aspect.

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3 Andhra Pradesh, Kerala, Uttar Pradesh, Gujarat, Dadra and Nagar Haveli, Orissa, Manipur, Meghalaya, Jammu & Kashmir, Punjab, Tripura, Nagaland and Pondicherry,

4 Andaman & Nicobar Islands, Rajasthan, Karnataka, Chandigarh, Madhya Pradesh, Haryana, Tamil Nadu and Chattisgarh

Recommendations

- **The Ministry should establish a system to ascertain the improvement in nutritional levels of the children and obtain regular feedback from the states on inspections and monitoring of meals served and administration of micronutrients to children as prescribed in the scheme guidelines. This would help ensure serving of prescribed quantity and quality of meals.**
- **The Ministry should coordinate with Ministry of Health and Family welfare as well as the State governments regarding the monitoring of health of the children. Maintenance of health cards in all the schools and regular medical checkups and administering of supplements should be ensured.**
- **The Ministry/states should investigate the reasons for shortfall in calorific value of meals served and take corrective steps.**
- **The Ministry/states should take steps to provide MDM to the children of all the drought-affected areas during summer vacations.**

14. Serving nutritious cooked meals

State Governments and union territory administrations had overall responsibility for providing a nutritious cooked midday meal to every child in classes I to V in all Government schools, EGS and AIE centres. This included the requirement of establishing systems for continuous and uninterrupted flow of foodgrains from the FCI to all eligible schools/EGS/AIE centres.

14.1 Disruption in serving cooked meals

In the 1995 scheme guidelines, provision existed to provide cooked midday meals in lieu of dry rations within a period of two years from commencement of the scheme. The Supreme Court also directed in 2001 that all states should provide cooked midday meal to the primary school children for at least 210 days in a year. However, in Chandigarh provision of cooked meal was implemented only from 2006-07. In the test checked schools of 17 states/union territories[5] significant disruption in providing cooked meals to the children was 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.**

14.2 Stock out with FCI godowns and interruption in supply

The state governments were responsible for ensuring availability of adequate stocks of foodgrains with the FCI so that there was a continuous supply of

[5] Uttarakhand, Meghalaya, Andhra Pradesh, Jammu & Kashmir, Rajasthan, Assam, Maharashtra, Chattisgarh, Himachal Pradesh, Haryana, Kerala, Orissa, Tripura, Bihar, West Bengal, Uttar Pradesh and Manipur

foodgrains to schools. However, in Jharkhand, foodgrains were short lifted (between 17 *per cent* and 32.33 *per cent*) during 2005-06 due to non-availability of stock with the FCI. In Uttarakhand, children in 75 test checked schools were deprived of the meal for the same reasons. Instances of delay and short delivery of foodgrains in schools were also noticed in the states of Assam, Kerala, Arunachal Pradesh, Orissa and Bihar.

14.3 Fair Average Quality (FAQ) of foodgrains not ensured

The scheme provided that FCI was to issue foodgrains of best available quality, which would in any case at least be of fair average quality. 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.

Based on the records made available to audit at the district/school level in 30 state/union territories, audit noticed as follows.

- No inspections with regard to FAQ had been carried out in the states/union territories of Jammu and Kashmir, Andaman and Nicobar Islands, Uttar Pradesh and Pondicherry.
- In Meghalaya, prescribed monthly reports certifying the foodgrains as of FAQ were not being furnished to Education Department.
- Test checks of schools in Orissa, West Bengal and Assam showed that there was no mechanism in place to check the quality and quantity of foodgrains.
- In the Bokaro district of Jharkhand, based on complaints, the quality of rice was got tested by the district collector, and results indicated adulteration beyond prescribed limits.
- In the surprise visits to the schools of four states (Orissa, Punjab, Haryana and Tripura) by audit, the samples of rice were collected in polypacks and sent for laboratory examination. The test of quality of rice revealed that in three states, the rice was adulterated and not fit for human consumption.

Name of state	No. of schools visited/samples collected	Conformed to specification	Adulterated and not fit for human consumption
Haryana	18	14	04
Punjab	09	01	08
Orissa	12	05	07
Tripura	08	08	Nil

Source: Based on samples collected in four states only through surprise checks

Recommendations

- **The Ministry/states should take steps to address the causes that led to disruption in serving cooked MDM to the children so as to minimize the scope for such disruptions.**
- **The Ministry/states should co-ordinate with FCI to ensure that stock out situations do not recur in future.**
- **The state governments should ensure that the prescribed inspections as envisaged in the guidelines are carried out so that the standards of FAQ are met.**

15. Learning level

The Ministry proposed improving learning levels of children as one of the basic objectives in its scheme guidelines of 2004 but dropped the same in the revised scheme of 2006. No reasons for omitting this objective from the scheme were available either in EFC memorandum or the Cabinet Note. Even during the intervening period the Ministry neither prescribed any mechanism/criteria to measure the improvement in learning level of children availing the midday meal nor collected the data from schools on learning levels. In the absence of any criteria/parameters for measurement of learning levels and without collection of pertinent data, it was not clear as to how the Ministry had intended to monitor the achievement of this objective. The Ministry quoted an independent evaluation undertaken by National Council of Educational Research and Training (NCERT) which spoke of an enhancement in the learning levels of children due to the midday meal. Though this important qualitative indicator could be assessed, no systematic assessment of the learning levels was designed nor was further evaluation carried out. The reasons for this particular objective being dropped from the scheme within two years of its insertion were not furnished.

Analysis in audit of the impact of the scheme on learning levels of children in the sample units by classifying the scores obtained by children in three categories (i.e. those obtaining 60 *per cent* marks, 50 *per cent* marks and 33 *per cent* marks) and analysing the data progression in terms of marks obtained in successive years disclosed that in 12 states/union territories (Chandigarh, Punjab, Himachal Pradesh, Gujarat, Kerala, Chattisgarh, Jharkhand, Bihar, Rajasthan, Madhya Pradesh, Haryana, and West Bengal) the *percentage* of children in the three categories fluctuated during 2002-07 without any clear trend of increase or decrease. While improvement in the learning levels was noticed in the states/union territories of Maharashtra, Andhra Pradesh, Andaman and Nicobar Islands, and Pondicherry. In the states/union territory of Orissa, Tripura and Dadra & Nagar Haveli, the data provided by the state government on learning levels of children did not indicate any clear trend. Related data was not made available by the states of Uttar Pradesh, Arunachal Pradesh, Jammu and Kashmir, Assam, Tamil Nadu, Meghalaya and Daman and Diu.

The Ministry did not prescribe any criteria for measurement of learning levels despite including this as a scheme objective in 2004. This objective was subsequently omitted in the revised scheme guidelines. Sample check of selected schools by audit did not reveal any definite progressive rise in the learning levels of the children.

The Ministry stated in February 2008 that it had not omitted the objective on learning level and the scheme objective 'belonging to disadvantaged sections to attend schools more regularly and help them concentrate on class rooms activities' encompassed achievement levels. It also stated that MDM could contribute only partly in improving the learning levels of the children and, therefore, this was not specifically included in the objective of the revised scheme 2006.

The reply is inconsistent with the scheme objectives of 2004, which specifically provided for enhancement of learning level. Moreover, the revised objectives were specific to the poor and the disadvantaged children. Even if the Ministry's contention that midday meal could contribute only partly in improving the learning levels of children is accepted, the Ministry should have put in place a system of measurement and evaluation of the scheme impact on learning levels to ascertain the degree of its contribution.

16. Drawal of foodgrains in excess of requirement

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 primary schools and EGS/AIE centers as on the preceding 30th September and anticipated enrolment in the next financial year. Based on the request, the Ministry in turn, allocated foodgrains district-wise. The Ministry did not maintain figures of actual enrolment for the various states.

It was noticed that the projected enrolment was unrealistically high and led to significantly higher allotment of food grains by the GOI than what was drawn as detailed in Annex-VII.

Based on the enrolment data furnished to audit and limiting it to the average attendance rate of the children, it was noticed that in ten states there was an unexplained excess drawal of foodgrains valued at Rs. 72.17 crore[6] over the estimated requirement during 2002-07 as worked out by audit (as shown in the table given below). Since utilization certificates (paragrapgh 18.4) were not being received regularly by the Ministry, the systemic imperfections and the need for an explicit accounting for the foodgrains drawn was evident.

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[6] Similar instances were also noticed in the test-checked districts of four states i.e. Haryana Himachal Pradesh, Assam and Jammu & Kashmir having a financial implication of Rs. 1.10 crore

Period	State	Requirement of foodgrains as per enrolment/average attendance rate of children/beneficiaries taking MDM. (Quintals)	Off take[7] (quintals)	Excess foodgrains (quintals)	Implication (*Rupees in lakh*)
01/2005 to 03/2007	Tripura	200914.2	229660.1	28746	162.41
09/2004 to 2006-07	Uttar Pradesh	7537000	8305000	768000	4339.00
2002-03 to 2003-04	Kerala	873798.6	905004.2	31205.6	176.00
2005-06 to 2006-07	Manipur	70429.75	112831.91	42402.16	239.57
2003-07	Meghalaya	302068.7	389149.9	87081.2	492.01
2003-04 & 2006-07	Rajasthan	2133900	2434388*	300488	1697.76
Total					**7106.75**

Source: Calculations based on figures supplied by States and audit conducted by (Pr.) AsG (Audit)

*Denotes actual consumption/utilization of foodgrains

The Ministry admitted in February 2008 that allocation of foodgrains based on anticipated enrolment and average attendance rate was not realistic and from 2007-08 onwards, the Central assistance to the states was being provided on the basis of the number of children actually availing midday meal. It further stated that the issue of excess drawal of foodgrains as pointed out by audit was being taken up with the states concerned for clarification.

Recommendations

- **The Ministry should analyse the lifting of foodgrains by various states over previous years.**
- **The Ministry may also capture the actual average attendance figures of children and relate it to the projected requirements received from the states.**
- **The requirements of foodgrains in schools should be assessed realistically before allocating the foodgrains for the subsequent years.**
- **The reasons for excess drawal of foodgrains should be probed by the Ministry.**

[7] In the states of Meghalaya, Kerala and Tripura the offtake figures reported by the Ministry was at variance with those collected by the state Pr. AsG.

17. Coverage of school/EGS/AIE centres

The Scheme guidelines of 1995 intended to cover all government, local body and all government-aided primary schools initially in 2408 blocks in the country, extending to all blocks countrywide by 1997-98. The ambit of the scheme was further extended in 2002 to all EGS/AIE centers. However, even after more than twelve years of implementation of the Scheme, all the schools/EGS/AIE centers were not covered in eight states[8] (Annex-VIII). As a consequence, 8.90 lakh children in these states/union territories were deprived of the MDM.

Recommendation

- **The Ministry/states should take steps to ensure coverage of all the eligible schools/EGS/AIE centers under MDM scheme.**

18. System of Internal controls

18.1 Mismatch

Neither the Ministry nor the state governments correlated the element of 'utilisation of foodgrains' and 'utilisation of cooking cost' which would have enabled them to assess the status and manner of implementation of the scheme to an extent. Analysis of the utilisation of cooking cost and foodgrains lifted from the data provided by the Ministry disclosed a mismatch between foodgrains lifted and cooking cost utilised in 14 states[9] (Annex-IX).

In selected districts of Uttar Pradesh, difference between *percentage* utilisation of foodgrains and cooking cost ranged from 11 *per cent* to 41 *per cent*. Mismatch between utilization of foodgrains and cooking cost had a financial implication of Rs. 79.29 crore in the states of Assam, Rajasthan and Orissa.

The Ministry stated in February 2008 that the periods for allocation of foodgrains and for the release of Central assistance towards cooking cost were different and it was not correct to compare the two. The reply is not tenable, as the mismatch has been worked out based on the figures furnished by the Ministry in which the period of foodgrains lifted and cooking cost utilised were shown to be the same. The Ministry was, however, unable to furnish any other data, which could reflect corresponding positions of release and utilisation of foodgrains and cooking cost.

The Ministry also stated that from April 2007, it had taken steps to synchronise the allocation of foodgrains and cooking cost.

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8 Arunachal Pradesh, Tamil Nadu, Uttarakhand, Punjab, Haryana, Rajasthan, Bihar and Manipur

9 Bihar, Chattisgarh, Haryana, Jammu & Kashmir, Jharkhand, Karnataka, Meghalaya, Orissa, Punjab, Rajasthan, Tamil Nadu, Tripura, West Bengal and Pondicherry

Instances of mismatch between quantities of foodgrains supplied by FCI and lifted by state agencies were also noticed in five states[10]. The variation in the figures of foodgrains ranged up to 16720 quintals and indicates the possibility of misappropriation and pilferage. This indicates the need for the states to exercise better controls to provide assurance against misuse/theft and waste.

18.2 Delay in release of funds

As per the scheme guidelines, the Ministry was to release funds towards central assistance for cooking costs to states in two installments for the period July-December in the preceding May/June and for the period January-June in the preceding November/December. In most cases during 2002-07 considerable delays ranging up to more than ten months in releasing funds for cooking cost were noticed. The delay indicated in the Annex-X.

The Ministry attributed in February 2008 the delays to late receipt of proposals from the states, delay in ascertaining the unspent balance position and other procedural delays. It also stated that up to 2006-07, the Department released funds to states/union territories based on their submission of complete proposals. It added that in order to streamline the procedure, in 2007-08, it had constituted a Programme Approval Board, which considered and approved the Annual Work Plan and Budget of the states/union territories.

18.3 Diversion of funds and foodgrains

Diversion of funds and foodgrains was noticed in 11 states. Such large diversions not only affected the smooth implementation of the scheme but also point to the weak internal controls in the states and lack of accountability.

Sl. No.	State	Extent of diversion
1.	Kerala	Diversion of 40 *per cent* foodgrains worth Rs. 42.51 crore for upper primary classes during 2002-07.
2.	Jharkhand	Foodgrains worth Rs. 2.24 crore diverted towards BPL under TPDS during 2004-07.
3.	Uttar Pradesh	440 MT foodgrains lifted from FCI Bulundshahar seized in Delhi.
4.	Andhra Pradesh	Cooking cost worth Rs. 3.26 crore diverted towards construction of kitchen sheds.
5.	Nagaland	Foodgrains worth Rs. 6.86 crore lifted from FCI was sold and proceeds deposited with Directorate of School Education during 2002-04.
6.	Assam	Cooking cost was diverted for purchase of utensils and LPG.
7.	Andaman & Nicobar Islands	Rs. 2.03 crore worth foodgrains diverted to other centrally sponsored schemes.
8.	Meghalaya	In one district the cooking cost of Rs. 5.06 lakh was diverted for payment of salaries to teachers of non-government primary schools.

[10] Punjab, Uttar Pradesh, Rajasthan, Orissa and Arunachal Pradesh

Sl. No.	State	Extent of diversion
9.	Bihar	782.21 quintals of rice diverted for relief work at Buxar and not recouped.
10.	West Bengal	Rs. 92.69 crore worth cooking cost diverted for kitchen sheds, cooking devices and MME.
11.	Madhya Pradesh	Rs. 17.78 lakh diverted for printing of cards, stationery, audit fee etc.

Source: Figures from audit reports compiled by State (Pr.) AsG (audit)

18.4. Quarterly progress reports (QPRs) and utilization certificates (UCs)

The state nodal departments were to furnish monthly reports on offtake of foodgrains, utilization certificates in respect of central assistance provided for foodgrains/cooking cost and detailed quarterly progress reports to the Ministry. The returns were meant to facilitate subsequent allotment of foodgrains by the Ministry and also to monitor implementation of the scheme in the states. It was observed that the utilization certificates (UCs)/reports were not being received in the Ministry regularly.

QPRs

Out of 280 quarterly progress reports (QPR) due during 2005-07, only 159 had been received in the Ministry. QPRs had been received for all the quarters from only three states/UT *viz.* Gujarat, Bihar and Dadra and Nagar Haveli. A sample check of 95 quarterly progress reports by audit revealed that except for the QPR of December 2006, these reports were simply kept on record rather than being analyzed by the Ministry for assurance and remedial measures, if any.

The Ministry accepted the audit findings and stated in February 2008 that it had started analyzing the QPRs after being provided with additional human resource from 2006.

UCs

As many as nine states furnished incorrect UCs without ascertaining the position of utilization of funds as per the details given below:-

Sl. No.	Name of state	Period	Status
1.	Rajasthan	2006-07	UCs for Rs. 302.96 crore towards cooking cost sent to GOI without obtaining the same from the implementing agencies.
2.	Madhya Pradesh	2006-07	Over reporting of utilization of foodgrains by Rs. 1.80 crore.
3.	Daman & Diu	2005-07	Over reporting of utilization of foodgrains by Rs. 2.81 lakh.
4.	Manipur	2006-07	Rs. 4.17 crore received as cooking cost was not allocated to implementing agencies but shown as fully utilized.

Sl. No.	Name of state	Period	Status
5.	West Bengal	2006-07	Rs. 136.50 crore remained unutilised at district level as of March 2007 but state government reported the entire amount as spent in its UC to GOI.
6.	Andhra Pradesh	2004-05	Rs. 76 crore received in 2004-05 was not released to districts but reported as having been utilized.
7.	Haryana	2006-07	Directorate of Elementary Education furnished UCs to GOI without obtaining the same from districts. In 7 test checked districts unutilised balances increased from Rs. 81.95 lakh in 2003-04 to Rs. 925.71 lakh in 2006-07. However, the directorate had reported the entire allocation of districts as spent to GOI.
8.	Arunachal Pradesh	2006-07	Unspent balance was shown as Rs. 45 lakh instead of Rs. 90 lakh.
9.	Bihar	2005-07	UC for Rs. 110.44 crore was submitted by districts without receipt of utilization from implementing agencies.

The states of Maharashtra, Kerala, Himachal Pradesh, Orissa, Chandigarh and Uttar Pradesh did not submit UCs to Government of India regularly.

18.5 Excess claim of transportation charges

As per the scheme guidelines, the Central government was to reimburse the actual cost of transportation of foodgrains from the nearest FCI godown to the primary school subject to a prescribed ceiling. In seven states (Uttar Pradesh, Chandigarh, Chattisgarh, Rajasthan, Meghalaya, Tripura and West Bengal), the nodal agencies claimed transport charges in excess of the actuals leading to an excess claim of Rs. 102.84 crore during 2002-07 as detailed in Annex-XI. It was not clear whether any accountability had been fixed for such misrepresentation and wrong claims.

18.6 Poor internal controls at schools

Sample check of schools by audit revealed that in as many as 17 states/union territories (Andaman and Nicobar Islands, Tripura, Pondicherry, Uttar Pradesh, Haryana, Jammu and Kashmir, West Bengal, Andhra Pradesh, Uttarakhand, Gujarat, Dadra and Nagar Haveli, Kerala, Punjab, Meghalaya, Orissa, Bihar and Manipur), all the essential records relating to receipt and issue of foodgrains and other ingredients of meals, quantity of meal cooked and served, presence of parents at the time of cooking, tasting and serving of meal were not maintained. Thus, actual utilisation of foodgrains, serving of wholesome meals to the children and correctness of the claim of cooking costs by the schools was not verifiable.

Recommendation

- **The Ministry/state governments need to strengthen the internal controls as well as the inspection and monitoring mechanism at all levels. Accountability for maintenance of records at various levels should be prescribed and monitored.**

19. Deficient monitoring of convergence with other schemes

The scheme of 2006 provides for assistance, towards infrastructural support *viz.* kitchen-cum-store, kitchen devices and drinking water. The scheme was to be continued in close convergence with several other development programmes under various ministries (Annex-XII).

However, data regarding budget allotted and expenditure incurred by different ministries through various Centrally Sponsored schemes on the above components of the scheme was neither available with the Ministry of Human Resource Development nor with any of states implementing the programme. Thus, the HRD Ministry, which was responsible for implementing the scheme, remained unaware of how the essential parts (health, drinking water etc.) of the whole were being funded from other sources.

The Ministry stated in February 2008 that the MDM scheme did not provide assistance for provision of water facilities, health etc. under the scheme and the component providing for kitchen sheds had been introduced in the scheme only from 2006-07 and was being monitored very closely now.

The reply is not tenable since as per the scheme guidelines 2006, the scheme was to be implemented in convergence (the modalities of which, however, remained undefined) with several other developmental programmes so that all the requirements of the programme were fully met in the shortest possible time-frame. Projecting the issues of critical health and infrastructure provisions in the field in isolation and as unrelated to the Ministry's general oversight of the scheme ignored the shortcoming in the functioning of the scheme. The Ministry's role cannot be viewed as mere fund releasing agency rather than an actively monitoring the programme delivery in its entirety.

20. Provisioning of cooking infrastructure

The essential infrastructure for implementation of the cooked midday meal scheme was the pucca kitchen-cum-store, kitchen devices and clean drinking water. However, during audit of selected schools, deficiencies relating to kitchen sheds, kitchen devices and facility of clean drinking water were noticed in 20 states[11]. (Annex-XIII). In two states Punjab and Himachal

[11] Uttar Pradesh, Uttarakhand, Tamil Nadu, Jharkhand, Assam, Chattisgarh, Himachal Pradesh, Jammu & Kashmir, Rajasthan, Haryana, Punjab, Daman & Diu, Meghalaya, Orissa, Tripura, Bihar, Manipur, West Bengal, Madhya Pradesh and Andhra Pradesh

Pradesh (100 *per cent* of test checked schools) and in Meghalaya (99.6 *per cent* of the test checked schools) did not have kitchen sheds. In Madhya Pradesh (96 *per cent* of the test checked schools) did not have kitchen sheds. In Chattisgarh (77 *per cent* of the test checked schools) and in Meghalaya (76 *per cent* of the test checked schools) did not have drinking water facility.

As a result of the non-availability of pucca kitchen sheds, the meal was being prepared in the open as well in the classrooms, exposing the children to health hazards besides disrupting classes. Instances of foodgrains being stored in the classrooms were also noticed in the test-checked schools of 11 states[12], thus reducing space for classes to be held.

The Ministry stated in February 2008 that Central assistance for kitchen sheds was being provided in a phased manner and it intended to cover all schools by 2008-09.

Recommendation

- **The Ministry/states should ensure that adequate infrastructure i.e. provision of kitchen sheds, kitchen devices and facility of drinking water are available in all schools.**

21. Adverse impact on teaching and learning

The Ministry prescribed in its guidelines that teachers should not be assigned responsibilities that would interfere with teaching and learning activities. Test check of the selected schools revealed that in most states the teachers were actively involved in receipt of foodgrains, procurement of vegetables and condiments, supervision of cooking and serving of meals thereby leading to a loss of valuable teaching time. The loss of teaching time evidenced in the sample was in the range of 11-30 hours per week in six states[13]. In Orissa and Daman & Diu it constituted 41 *per cent* and 33 *per cent* of the teaching time respectively. Similar instances were also noticed in the states of West Bengal, Uttar Pradesh, Uttarakhand, Punjab, Jharkhand, Tamil Nadu, Karnataka, Kerala, Dadra and Nagar Haveli and Madhya Pradesh. In Meghalaya, food was cooked by teachers and community members/parents in 40 *per cent* of the schools as stated before the Programme Approval Board (April 2007). In Pondicherry, 11 teachers were posted as full time kitchen in charge in the central kitchens which effectively meant that these teachers did not teach at all.

In West Bengal, surprise check of 139 schools by audit revealed that 17 *per cent* of the children left school after taking the meal, rather than attending post-meal classes. Similarly, in Bihar, in test checked schools 10 *per cent* to 80 *per cent* of the children left the schools after taking midday meal.

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12 Haryana, Uttarakhand, Jharkhand, Tamil Nadu, Karnataka, Kerala, Dadra and Nagar Haveli, Madhya Pradesh, Daman and Diu, Orissa and Gujarat.

13 Jammu and Kashmir, Chandigarh, Himachal Pradesh, Bihar, Haryana and Rajasthan

The Ministry stated in February 2008 that it was the responsibility of the state governments to ensure that the serving of midday meal did not have adverse impact on teaching and learning and that it has been stressed upon from time to time in various meetings held in the Ministry.

The responsibility of ensuring that the MDM does not adversely affect the main objective of education cannot be left entirely to the states. Ministry should undertake demonstrable efforts to ensure that the programme does not have any adverse impact on the main objectives of the schools.

Recommendation

- **The Ministry should put a system in place to ensure that teaching time of the teachers is not lost on midday meal related activities and that the education of the children takes priority.**

22. Avoidable payment of sales tax

The state governments levy sales tax on the foodgrains supplied by the Food Corporation of India. This tax was being reimbursed by the Ministry while making payments to the FCI under the scheme. However, it was noticed that some of the states had exempted levy of sales tax on foodgrains lifted from FCI under the scheme. Thus, while the Government had been buying foodgrains at subsidised rates, it was also making huge payments on account of sales tax. This meant that, in effect, the scheme was not run economically or efficiently when it came to sourcing of foodgrains. This oversight by the Ministry and duplication had a substantial financial implication as Rs. 59.53 crore had been paid as sales tax for supplies to states during the years 2002-03 to 2006-07.

The Ministry admitted the audit finding and stated in February 2008 that the state Governments had been advised to take necessary action in the matter for obtaining exemption from payment of sales tax.

Recommendation

- **The Government may take up the matter with relevant states to seek exemption of payment of sale tax so as to source foodgrains economically and efficiently for the scheme.**

23. Monitoring and evaluation

The original scheme provided for supervision, monitoring and evaluation by setting up committees at block, district and state levels to generate community support for the goal of universalizing primary education. At the national level the scheme had no monitoring in place until 2004 when a National level Steering cum Monitoring Committee was prescribed in the revised scheme (September 2004). The Steering cum Monitoring Committees (SMC) were to be set up at four levels *viz.* National, State, District and Block with functions

of guidance, monitoring, coordination and taking action on reports of independent monitoring agencies. National and State-level SMCs were expected to meet at least once every six months, and District and Block level SMCs, at least once a quarter.

- At the national level the SMC had met only twice and that too only in 2005 and never thereafter as against the prescribed five meetings during December 2004 to March 2007.
- At the state level the SMCs were not constituted in four states/union territories (Andaman and Nicobar Islands, Pondicherry, Daman and Diu and Maharashtra).
- In Uttar Pradesh state level SMC was constituted only in August 2007.
- In 10 states/union territories[14] the meetings were not held at all or held only once against the prescribed five meetings during December 2004 to March 2007.
- At the district/block level, the SMCs were not constituted in four states/union territories (Tamil Nadu, Pondicherry, Andaman and Nicobar Islands and Dadra and Nagar Haveli) and in 11 states[15] meetings at district and block level were held irregularly.
- Records of meetings of SMCs at the state level were not furnished to audit by four states and at district/block level by five states.

The Ministry stated in February 2008 that the National SMC had been recently reconstituted in September 2007 and important initiatives like development of national wide web enabled Management Information system, nation wide evaluation study through National Institute of Nutrition, Hyderabad were under active preparation.

The fact, however, remains that despite 12 years of implementation of the scheme, the Ministry had been unable to finalise the Management Information System for reliable data capture from states and for monitoring the programme as envisaged in its scheme of 1995.

24. Management, Monitoring and Evaluation grant

The Scheme provided for grant of Central assistance for Management, Monitoring and Evaluation (MME) at the rate of not less than 0.9 *per cent* of the total assistance on supply of free foodgrains, actual cost on transportation of foodgrains and cooking cost for the year 2004-05 and at the rate of not less than 1.8 *per cent* of such total assistance of 2005-06 with 0.1 *per cent* and 0.2 *per cent* of the total assistance to be retained by Central Government during 2004-05 and 2005-06 respectively. However, no funds could be released for

[14] Tamil Nadu, Jharkhand, Assam, Jammu and Kashmir, Himachal Pradesh, Dadra and Nagar Haveli, Kerala, Orissa, Tripura, Manipur.

[15] Rajasthan, Himachal Pradesh, Uttar Pradesh, Andhra Pradesh, Uttarakhand, Gujarat, Orissa, Tripura, West Bengal, Bihar and Haryana

this component during 2004-05 as norms for expenditure were notified by the National Steering-cum-Monitoring Committee only in September 2005. The states could utilise only Rs. 20.22 crore i.e. 50.16 *per cent* out of the total funds of Rs. 40.31 crore released to them during 2005-06. The Ministry during 2005-06 and 2006-07 had released only Rs. 65.17 lakh and Rs. 0.65 lakh out of the budget allocation of Rs. 4.5 crore and Rs. 8.25 crore under the central component of the MME grant.

The Ministry stated in February 2008 that the states had been urged to utilise the MME component effectively to the optimum level to mainly institute suitable monitoring mechanism and to conduct independent evaluation studies.

(A.K. Thakur)
Director General of Audit
Central Revenues

New Delhi
Dated: 11 SEP 2008

COUNTERSIGNED

(Vinod Rai)
Comptroller and Auditor General of India

New Delhi
Dated: 17 SEP 2008

Annex–IA

(Refers to paragraph 4).

Sl. No.	Components of scheme to be financed	1995 to August 2004		September 2004 to June 2006		July 2006 onwards	
		Central	State	Central	State	Central	State
1	Foodgrain	Cost of 100 grams foodgrain per child per school day reimbursed to FCI	Nil	No change	Nil	No change	Nil
2	Transportation	Subsidy @ Rs. 50/- per quintal reimbursed to Specified Nodal Transport Agency	Remaining cost of transportation of foodgrain	From 1.10.04 subsidy at the rate of Rs. 100 per quintal for specialised states* and @ Rs. 75 per quintal for other states	Remaining cost on transportation	No change from 01.10.2004 onwards	Remaining cost on transportation
3	Cost of cooking	Labour charges for cooking was met from poverty alleviation (Jawahar Rozgar Yojana) Scheme of Ministry of Rural development up to 31.3.99 only (not applicable to the period under review)	Remaining cost up to 31.3.99 and full cost thereafter	(i) From 2004-05 15 *per cent* of Additional Central Assistance under PMGY (ii) w.e.f 1.9.04 Rs.1.00 per child per school day in addition to (i) above	Remaining cost on the cost of cooking	(i) States in North eastern region Rs. 1.80 per child per school day (ii) Other states @ Rs. 1.50 per child per school day	(i) North Eastern Region States to contribute a minimum of Rs. 0.20 per child. (ii) Other States to contribute a minimum of Rs. 0.50 per child.

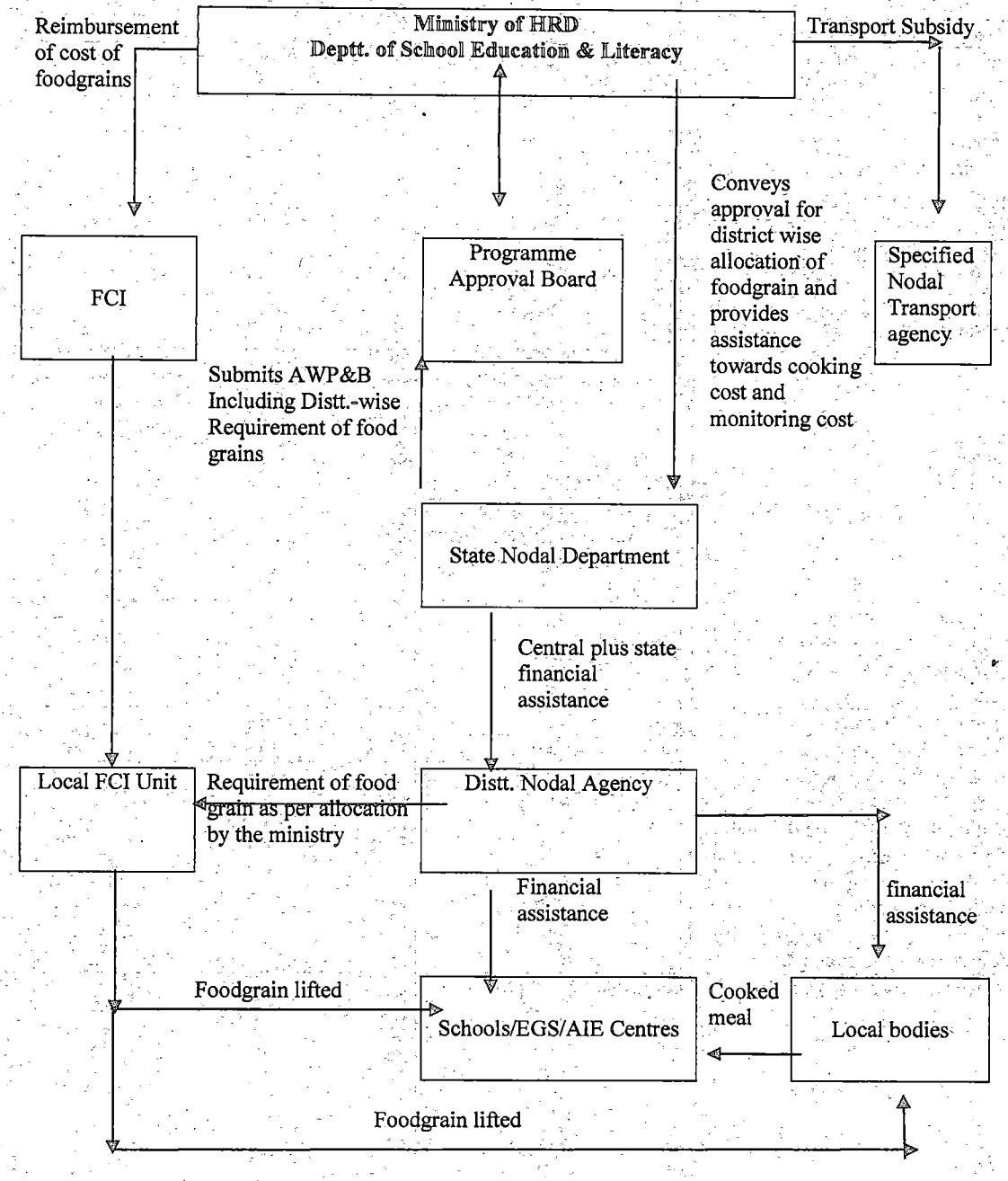
Sl. No.	Components of scheme to be financed	1995 to August 2004		September 2004 to June 2006		July 2006 onwards	
		Central	State	Central	State	Central	State
4	**Infrastructure**	Expenditure incurred on construction of kitchen sheds up to 31.3.99 under poverty alleviation scheme	Full cost after 31.3.99	(i) Construction of kitchen: funds available under SGRY, NSDP, SJSRY (ii) Drinking water: funds available under SSA, ARWSP and Swajaldhara programme (iii) Utensils : funds available under SSA from annual school grant of Rs. 2000 per school	Remaining costs on infrastructure	(i) Cost of kitchen shed maximum of Rs. 60,000 per unit per school and funds available under other development programmes (detailed at sl. No. 6) (ii) Kitchen devices overall average of Rs. 5000 per school for the state on actual expenditure basis and funds available under other development programmes (detailed at sl. no. 6 in these guidelines) (iii) funds available as under other development programmes (detailed at sl. no. 6 in these guidelines)	
5	**Monitoring, Management and Evaluation**	Not specified		Not less than 0.9 *per cent* of total assistance on food grain, transport and cooking for 2004-05	Remaining cost	Not less than 1.8 *per cent* of total assistance on food grain, transport and cooking from 2005-06	Remaining cost

Source: Scheme Guidelines – Ministry of Human Resource Development

Annex-IB

(Refers to paragraph 4)

Flow chart of implementation of the Scheme



Annex-II

(Refers to paragraph 7)

Sl. No.	Type of parameter	Who may monitor?	Frequency of monitoring
	(1)	(2)	(3)
	I. Programme Parameters		
1.	Regularity and wholesomeness of mid-day meal served to children	i) Members of PTA/SMDC ii) Teachers	Daily
2.	Non-discrimination against children of weaker sections	-do-	-do-
3.	Cleanliness in cooking, serving and consumption of mid-day meal	-do-	-do-
4.	Timely procurement of ingredients, fuel, etc. of good quality	PTA/SMDC	Weekly
5.	Implementation of varied menu	Municipality/Representatives of SMC	Fortnightly/monthly
6.	Over-all quality of mid-day meal	i) Officers of State Govt. belonging to Revenue/Administration, rural development, education and any other suitable Department (e.g. WCD, Food, Health, etc.) ii) Officers of Food & Nutrition Board (FNB), Govt. of India, posted in the State/UT iii) Nutrition Experts/Institutions identified/nominated by the State Govt.	As per a certain target of inspections per month, to be fixed by State Govt. in consultation with food and Nutrition Board/Institution, concerned.
1.	**II. Impact Parameters** Nutritional status – Assessment of percentage of underweight children at school level	PTA/SMDC	Twice a year
2.	Attendance status	-do-	Quarterly
3.	Retention/completion status	-do-	Annually
4.	Sample studies in regard to each of the items 1 to 3 above. Study of Nutritional status would include study of various deficiencies mentioned in paragraph 1.1 of the scheme guidelines, especially incidence of low weight-for-age (underweight) and anaemia.	Appropriate institutions selected by State Govt. / Nodal Agency / SMC	Annually

Source : Scheme Guidelines – Ministry of Human Resource Development

Annex–III

(Refers to paragraph 9)

Details of sample selection in states

Sl No.	State	Districts selected	Schools/centres selected
1.	Punjab	07	140
2.	Haryana	7	140
3.	Tripura	4	80
4.	Daman & diu	2	40
5.	Jharkhand	8	160
6.	Nagaland	7	140
7.	Arunachal pradesh	8	160
8.	Chandigarh	1	20
9.	Chattisgarh	7	143
10.	Andhra pradesh	7	140
11.	Karnataka	8	160
12.	Uttar pradesh	16	320
13.	Tamil nadu	8	160
14.	Rajasthan	7	140
15.	Uttrakhand	7	140
16.	Manipur	3	60
17.	Pondicherry	4	73
18.	Himachal pradesh	7	140
19.	Assam	7	121
20.	Madhya Pradesh	7	105
21.	Maharashtra	8	160
22.	Dadra and nagar haveli	1	20
23.	Andaman & nicobar	1	20
24.	Kerala	7	140
25.	West Bengal	7	140
26.	Gujarat	8	160
27.	Jammu & kashmir	8	134
28.	Orissa	7	140
29.	Meghalaya	6	120
30.	Bihar	10	200
	Total	**195**	**3816**

Annex-IV

(Refers to paragraph 11.1)

Sl. No.	Year	Number of schools covered under MDM	Projected enrolment
1.	2002-03	8.10 lakh	10.28 crore
2.	2003-04	8.80 lakh	10.57 crore
3.	2004-05	9.04 lakh	10.89 crore
4.	2005-06	9.54 lakh	11.94 crore
5.	2006-07	9.91 lakh	11.98 crore

Source: Figures supplied by the Ministry of Human Resource Development

Annex-V

(Refers to Para 11.1.1)

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

Sl. No.	Name of state	Years	Enrolment		Difference (+)(-)
			Provided by Ministry	Figures collected in states	
1.	Chattisgarh	2002-03	2889116	2829000	60116
		2003-04	2828582	2783000	45582
		2004-05	2828582	2839000	-10418
2.	Gujarat	2002-03	3259341	5036000	-1776659
		2006-07	3548712	6132000	-2583288
3.	Dadra & Nagar Haveli	2006-07	32251	33824	-1573
4.	Haryana	2006-07	1872490	1613000	259490
5.	Himachal Pradesh	2002-03	639974	614156	25818
		2003-04	614847	590351	24496
		2004-05	590351	577998	12353
		2005-06	577998	555378	22620
		2006-07	555378	530016	25362
6.	Jharkhand	2004-05	3335485	3193000	142485
		2005-06	4101554	4263000	-161446
		2006-07	4280489	5054000	-773511
7.	Karnataka	2003-04	5349540	4603200	746340
		2004-05	5126042	4850053	275989
		2005-06	4962764	4649605	313159
		2006-07	4653694	4413471	240223
8.	Kerala	2003-04	2166510	2163763	2747
		2004-05	2116354	2128222	-11868
		2005-06	1907000	2099522	-192522
		2006-07	2029411	2065785	-36374
9.	Maharashtra	2005-06	9779283	9441000	338283
		2006-07	9258736	9179000	79736
10.	Daman & Diu	2005-06	15300	13719	1581
		2006-07	27800	14185	13615
11.	Orissa	2003-04	4632000	4588000	44000
		2004-05	5151000	4497000	654000
		2005-06	5156000	4386000	770000
		2006-07	5002000	4192000	810000

Sl. No.	Name of state	Years	Enrolment		Difference (+)(-)
			Provided by Ministry	Figures collected in states	
12.	Chandigarh	2002-03	41720	42520	-800
		2003-04	42520	44699	-2179
		2004-05	42366	52604	-10238
		2005-06	56500	55818	682
		2006-07	59993	61014	-1021
13.	Rajasthan	2002-03	7177718	7178000	-282
		2003-04	7678153	7678000	153
		2004-05	7662192	7661000	1192
		2005-06	10215570	7335000	2880570
		2006-07	7696898	6960000	736898
14.	Tamil Nadu	2002-03	5401644	5390000	11644
		2003-04	5529945	4306000	1223945
		2004-05	4305932	3992000	313932
		2005-06	4152167	3817000	335167
		2006-07	4875103	3651000	1224103
15.	Tripura	2002-03	459981	459981	0
		2005-06	525645	520610	5035
16.	Uttar Pradesh	2002-03	14855697	16032000	-1176303
		2003-04	16374892	16995000	-620108
		2004-05	16996916	18143000	-1146084
		2005-06	18644467	18654000	-9533
		2006-07	18719628	18619000	100628
17.	Uttarakhand	2002-03	821507	810722	10785
		2003-04	787193	784911	2282
		2004-05	811204	1136493	-325289
		2005-06	779596	1144478	-364882
		2006-07	779826	1163178	-383352
18.	West Bengal	2002-03	9764181	10262726	-498545
		2003-04	10268683	10876525	-607842
		2004-05	10326600	10722722	-396122
		2005-06	10886311	10569154	317157
		2006-07	9247449	10443354	-1195905
19.	Andaman & Nicobar Islands	2005-06	34517	34107	410
		2006-07	31704	31059	645

Annex-VI

(Refers to paragraph 14.1)

Disruption in serving of cooked meals

Sl. No.	State	Remarks
1.	Uttarakhand	In 232 test checked schools cooked meal was not provided for 18.2 per cent to 22.5 per cent days due to delay in receipt of foodgrains.
2.	Jammu & Kashmir	Cooked meal was not provided in Leh district during 2005-07 due to late sanction of cooking cost.
3.	Rajasthan	In 70 test checked schools cooked meal was not provided to 541754 children for 6036 school days during 2002-07.
4.	Assam	In 40 of the 53 schools test checked interruption in serving of cooked meal was noticed for a period ranging from 4 months to 23 months due to delayed implementation of the scheme.
5.	Chattisgarh	In 157 schools 16879 children were not provided cooked meals for a period ranging from 2 to 12 months during 2004-06 due to non availability of foodgrains, funds and cooks.
6.	Himachal Pradesh	In 32 schools cooked meal was not served for a period ranging from 20 to 232 days during 2004-07 due non availability of foodgrains and funds.
7.	Haryana	In 123 of 140 test checked schools, meal was not served for periods ranging up to 209 days during 2004-07 due to irregular supply of foodgrains.
8.	Kerala	In 72 schools disruption ranged up to 102 days due to delay in receipt of foodgrains.
9.	Orissa	Shortfall in providing cooked meal ranged from 5 to 20 per cent during 2002-07 against the prescribed feeding days of 210 days due to non availability of foodgrains, funds and cooks.
10.	Tripura	Cooked meal was not served in 45 to 52 test checked schools for a period ranging up to 165 days during 2003-07 due to shortage of foodgrains and funds, rainy days, absence of cooks etc.
11.	Bihar	Interruption ranged between 47 per cent to 73 per cent of total days due to non availability of foodgrains, funds etc.
12.	Manipur	During 2005-07, in 60 test checked schools, meal was not provided for 51 days in 2005-06 and for 100 days in 2006-07 against the prescribed 200 days.

Sl. No.	State	Remarks
13.	Andhra Pradesh	In 140 test checked schools disruption for 2647 days during 2003-07.
14.	Meghalaya	Disruption ranged from 50 per cent to 100 per cent of school days during 2002-07.
15.	Maharashtra	In 43 test checked schools, disruption affected 1088401 children for 6102 school days during 2003-07 due to delay in receipt of foodgrains, non availability of transport facility in the tribal areas etc.
16.	West Bengal	In test checked schools cooked meal was not served for 37 per cent of targeted 78114 schools days due to delayed implementation of the programme, short receipt of rice, cooking cost etc.
17.	Uttar Pradesh	As per the report of state inspection task force, MDM was not served in 2086 schools during October 2006 to March 2007.

Annex-VII

(Refers to paragraph 16)

(Figures in MTs)

Sl. No.	State/UT	Year	No. of childrem enrolled om 30th Sept. of the preceding year	Foodgrains allocated	Food grains lifted	Percentage of lifting
1	2	3	4	6	7	8
1.	Amdhra Pradesh	2002-03	7456254	223687.62	185620.15	82.98
		2003-04	7717673	178278.25	175513.12	98.45
		2004-05	9081299	213410.53	208218.16	97.57
		2005-06	6361814	114099.13	114099.11	100.00
		2006-07	6700878	131002.17	128652.73	98.21
2.	Arunachal Pradesh	2002-03	166637	4999.11	700.44	14.01
		2003-04	181606	5448.18	1209.40	22.20
		2004-05	177984	3559.68	3169.60	89.04
		2005-06	218905	4540.09	3559.96	78.41
		2006-07	218905	4558.70	3531.64	77.47
3.	Assam	2002-03	3149361	92545.89	43592.96	47.10
		2003-04	3210526	96315.78	78292.34	81.29
		2004-05	3387583	101627.49	87257.65	85.86
		2005-06	4795759	92125.70	75621.15	82.08
		2006-07	3525467	78617.92	48648.48	61.88
4.	Bihar	2002-03	8095780	242873.40	138678.82	57.10
		2003-04	8868044	245299.91	181362.17	73.93
		2004-05	9791760	195835.20	167153.54	85.35
		2005-06	12638429	218070.20	160939.69	73.80
		2006-07	12858653	248029.83	114728.22	46.26
5.	Chhattisgarh	2002-03	2889116	74545.37	5531.31	7.42
		2003-04	2828582	56571.64	5642.11	9.97
		2004-05	2828582	56571.64	5380.09	9.51
		2005-06	2888868	53019.31	58485.09	110.31
		2006-07	3104573	69222.56	46379.82	67.00
6.	Goa	2002-03	68878	2066.34	0.00	0.00
		2003-04	69647	1253.65	0.00	0.00
		2004-05	68489	1232.80	0.00	0.00
		2005-06	67225	1411.73	1356.33	96.08
		2006-07	67686	1317.51	1317.51	100.00
7.	Gujarat	2002-03	3259341	65186.82	27551.01	42.26
		2003-04	3004496	60089.91	39533.12	65.79
		2004-05	3011034	60220.68	55083.21	91.47
		2005-06	5132959	67891.45	62107.16	91.48
		2006-07	3548712	75470.66	62522.18	82.84
8.	Haryana	2002-03	1538006	46140.18	41556.62	90.07
		2003-04	1578538	45871.00	41989.22	91.54
		2004-05	1627834	46075.44	20936.54	45.44
		2005-06	1645509	28672.99	14611.77	50.96
		2006-07	1612509	32895.18	17125.38	52.06
9.	Himachal Pradesh	2002-03	639974	19199.22	18777.33	97.80
		2003-04	614847	18445.41	17847.28	96.76
		2004-05	590351	17527.02	16926.82	96.58
		2005-06	577998	11447.25	11447.16	100.00
		2006-07	555378	12096.13	11394.55	94.20

(Figures in MTs)

Sl. No.	State/UT	Year	No. of children enrolled on 30th Sept. of the preceding year	Foodgrains allocated	Food grains lifted	Percentage of lifting
1	2	3	4	6	7	8
10.	Jammu & Kashmir	2002-03	821890	24656.70	235.31	0.95
		2003-04	738777	22163.31	0.00	0.00
		2004-05	831215	24936.45	1662.69	6.67
		2005-06	1028425	18757.93	16653.87	88.78
		2006-07	1093613	20209.97	13168.28	65.16
11.	Jharkhand	2002-03	2254066	51796.21	16548.37	31.95
		2003-04	2254066	51796.21	23039.70	44.48
		2004-05	3335485	83387.13	55467.28	66.52
		2005-06	4101554	82687.33	64552.50	78.07
		2006-07	4228353	84905.33	67154.41	79.09
12.	Karnataka	2002-03	5621960	153564.63	122262.01	79.62
		2003-04	5349540	145853.18	85386.97	58.54
		2004-05	5126042	117558.08	87555.18	74.48
		2005-06	4962764	112863.57	82416.88	73.02
		2006-07	4653694	96517.61	83276.79	86.28
13.	Kerala	2002-03	2355686	47113.72	72409.04	153.69
		2003-04	2166510	43330.20	43329.20	100.00
		2004-05	2116354	42327.08	42327.08	100.00
		2005-06	1907000	28223.60	28223.60	100.00
		2006-07	2029411	32308.22	2691528	83.31
14.	Madhya Pradesh	2002-03	7579750	212149.59	198003.28	93.33
		2003-04	7729652	165834.55	149768.56	90.31
		2004-05	7649784	159974.50	152011.18	95.02
		2005-06	8665342	191080.71	165648.99	86.69
		2006-07	8891737	188693.84	160166.41	84.88
15.	Maharashtra	2002-03	9930938	297928.14	218551.84	73.36
		2003-04	9721167	223586.84	183922.28	82.26
		2004-05	9665362	222303.33	150534.81	67.72
		2005-06	9779283	207809.77	134951.28	64.94
		2006-07	8147690	164135.22	148499.97	90.47
16.	Manipur	2002-03	287506	8625.18	8075.48	93.63
		2003-04	296211	8886.33	8881.02	99.94
		2004-05	305695	9170.85	9120.93	99.46
		2005-06	295096	6539.33	5914.25	90.44
		2006-07	295096	5665.84	5368.94	94.76
17.	Meghalaya	2002-03	434702	13041.06	11357.36	87.09
		2003-04	485980	10279.54	9373.40	91.19
		2004-05	502573	10051.46	9512.28	94.64
		2005-06	597555	10038.92	10041.42	100.02
		2006-07	627596	10543.61	9010.36	85.46
18.	Mizoram	2002-03	93608	2808.24	2246.59	80.00
		2003-04	94042	1880.84	1876.55	99.77
		2004-05	95619	1826.32	1829.66	100.18
		2005-06	104300	1837.86	1837.85	100.00
		2006-07	86504	1624.98	1743.98	107.32

(Figures in MTs)

Sl. No.	State/UT	Year	No. of childrem emrolled on 30th Sept. of the preceding year	Foodgrains allocated	Food grains lifted	Percemtage of lifting
1	2	3	4	6	7	8
19.	Nagalamd	2002-03	159664	4789.92	4789.92	100.00
		2003-04	173598	5207.94	5082.53	97.59
		2004-05	173598	3471.96	3992.75	115.00
		2005-06	173598	3762.74	3506.53	93.19
		2006-07	173598	3541.40	3541.40	100.00
20.	Orissa	2002-03	4621934	123762.01	105440.55	85.20
		2003-04	4631826	123424.87	114350.32	92.65
		2004-05	5151346	135293.02	105201.25	77.76
		2005-06	5156154	104110.32	86011.51	82.62
		2006-07	5002269	91938.20	80502.88	87.56
21.	Pumjab	2002-03	1620811	48624.33	42099.50	86.58
		2003-04	1559682	45490.34	23707.95	52.12
		2004-05	1498697	43222.38	27886.73	64.52
		2005-06	1552404	28053.43	7821.01	27.88
		2006-07	1488412	29401.81	22761.08	77.41
22.	Rajasthan	2002-03	7177718	157909.79	14154.12	8.96
		2003-04	7678153	168919.37	136487.45	80.80
		2004-05	7662192	168568.22	121027.06	71.80
		2005-06	10215570	196108.30	122477.08	62.45
		2006-07	7335359	133312.81	96532.6	72.41
23.	Sikkim	2002-03	77033	2310.99	2042.70	88.39
		2003-04	76828	1536.56	1296.26	84.36
		2004-05	83602	1672.04	1657.24	99.11
		2005-06	98000	2126.59	2126.59	100.00
		2006-07	102520	1960.70	1880.28	95.90
24.	Tamil Nadu	2002-03	5401644	108032.88	80000.25	74.05
		2003-04	5529945	110598.90	79654.67	72.02
		2004-05	4305932	86118.64	71997.91	83.60
		2005-06	4152167	76586.73	69395.56	90.61
		2006-07	3909913	73115.37	65203.65	89.18
25.	Tripura	2002-03	459981	13799.43	10069.21	72.97
		2003-04	453854	9077.08	8906.40	98.12
		2004-05	458020	9160.40	9053.71	98.84
		2005-06	525645	9882.13	9429.86	95.42
		2006-07	520610	10787.04	5183.03	48.05
26.	Uttarakhamd	2002-03	821507	24645.21	15206.34	61.70
		2003-04	787193	15743.86	19781.88	125.65
		2004-05	811204	16224.08	14181.57	87.41
		2005-06	779596	14180.85	13622.47	96.06
		2006-07	779826	14535.96	14002.23	96.33
27.	Uttar Pradesh	2002-03	14855697	445670.91	405310.57	90.94
		2003-04	16374892	491246.76	365300.77	74.36
		2004-05	16996916	509907.48	452280.03	88.70
		2005-06	18644467	335973.30	285077.65	84.85
		2006-07	14728060	346109.28	257665.51	74.45

(Figures in MTs)

Sl. No.	State/UT	Year	No. of children enrolled on 30th Sept. of the preceding year	Foodgrains allocated	Food grains lifted	Percentage of lifting
1	2	3	4	6	7	8
28.	West Bengal	2002-03	9764184	292925.43	230524.86	78.70
		2003-04	10268683	305987.74	255689.48	8356
		2004-05	10326600	302571.85	264088.41	87.28
		2005-06	10886311	205424.69	175974.72	85.66
		2006-07	9247449	174499.36	155648.02	89.20
29.	A&N Islands	2002-03	35886	1076.58	1018.67	94.62
		2003-04	35179	703.58	703.58	100.00
		2004-05	35186	774.09	774.09	100.00
		2005-06	34517	668.25	533.98	79.91
		2006-07	34107	575.73	551.87	95.86
30.	Chandigarh	2002-03	41720	1251.60	554.78	44.33
		2003-04	42520	977.96	543.98	55.62
		2004-05	42366	974.42	682.44	70.04
		2005-06	56500	1007.96	900.45	89.33
		2006-07	59993	1228.66	524.75	42.71
31.	D&N Haveli	2002-03	26004	780.12	379.69	48.67
		2003-04	29480	678.04	393.20	57.99
		2004-05	30176	603.52	429.06	71.09
		2005-06	33454	610.20	457.17	74.92
		2006-07	32251	508.15	455.2	89.58
32.	Daman & Diu	2002-03	15214	304.28	233.68	76.80
		2003-04	15163	303.26	198.24	65.37
		2004-05	15187	303.74	234.60	77.24
		2005-06	15300	302.94	191.11	63.09
		2006-07	13539	246.14	190.96	77.58
33.	Delhi	2002-03	1010919	20218.38	3802.55	18.81
		2003-04	1036711	21739.06	7259.90	33.40
		2004-05	1078241	21564.82	14661.62	67.99
		2005-06	1238188	20165.55	17507.03	86.82
		2006-07	1116492	19579.14	16077.15	82.11
34.	Lakshadweep	2002-03	0	0.00	0.00	0.00
		2003-04	0	0.00	0.00	0.00
		2004-05	0	0.00	0.00	0.00
		2005-06	0	0.00	0.00	0.00
		2006-07	10430	183.57	0.00	0.00
35.	Pondicherry	2002-03	62349	1247.00	736.23	59.04
		2003-04	62349	1246.98	2130.12	170.82
		2004-05	53221	1064.42	1027.95	96.57
		2005-06	50723	879.54	812.83	92.42
		2006-07	55200	1013.47	917.21	90.50
Total	All India	2002-03	102795718	2830276.28	2028061.52	71.66
		2003-04	105665960	2684067.03	2068453.19	77.06
		2004-05	108915529	2669090.76	2163323.12	81.05
		2005-06	119381379	2250960.37	1808313.61	80.34
		2006-07	106856483	2160352.08	1671242.96	77.36

Source: Figures supplied by the Ministry of Human Resource Development

Annex VIII

(Refers to paragraph 17)

Sl. No.	State	Schools/EGS/AIE centres not covered
1.	Tamil Nadu	Out of 48287 children of AIE/EGS centers 41478 children were not provided MDM. In 19 test-checked centers MDM was not provided in fourteen centres. Thirteen newly opened schools were also not provided MDM during 2002-07.
2.	Haryana	In seven test checked districts 96 per cent of AIE centers were not covered.
3.	Rajasthan	In Tonk district 7980 schools involving 4.99 lakh children remained uncovered.
4.	Bihar	67 per cent EGS centres in 10 districts not covered depriving 0.88 lakh children.
5.	Manipur	2019 EGS/AIE centres not covered till 2006-07 involving 55110 children.
6.	Uttarakhand	In three test checked districts 87 EGS centers involving 5387 students were not covered.
7.	Arunachal Pradesh	As of 31 March 2007 43 primary schools and 85 EGS centers involving 4853 children remained uncovered.
8.	Punjab	1628 schools and 182 EGS centers involving 196821 children remained uncovered during 2002-04.

Annex-IX

(Refers to paragraph 18.1)

Sl. No.	States/UTs	Year	Percentage of foodgrains lifted	Percentage of cooking cost utilised
1.	Bihar	2006-07	46.26	97.26
2.	Chhattisgarh	2004-05	9.51	100
		2006-07	67	81
3.	Haryana	2004-05	45.44	100
		2005-06	50.96	76.03
		2006-07	52.06	65.56
4.	Jammu & Kashmir	2004-05	6.67	100
		2005-06	88.78	95.46
5.	Jharkhand	2004-05	66.52	100
		2005-06	78.07	100
6.	Karnataka	2004-05	74.48	100
		2005-06	73.02	100
		2006-07	86.28	100
7.	Meghalaya	2006-07	85.46	100
8.	Orissa	2005-06	82.62	257.16
9.	Punjab	2004-05	64.52	100
		2005-06	27.88	100
		2006-07	77.41	100
10.	Rajasthan	2005-06	62.45	73.91
		2006-07	72.41	100
11.	Tamil Nadu	2004-05	83.6	100
		2005-06	90.61	100
		2006-07	89.18	100
12.	Tripura	2006-07	48.05	91.12
13.	West Bengal	2004-05	87.28	100
		2005-06	85.66	100
14.	Pondicherry	2006-07	90.5	100

Calculations based on the figures supplied by the Ministry

Annex–X

(Refers to paragraph 18.2)

Delay in release of funds

Sl. No.	Sanction no.	IFD[1] diary no.	Name of gramtee	Period	Amount released	Delay	
						Months	days
1.	17(1)/05	3626 dt. 11.05.05	Jammu & Kashmir	9/04 to 4/05	1,86,61,000	8	11
2.	17(1)/05	3626 dt. 11.05.05	Jharkhand	9/04 to 4/05	12,24,79,000	8	11
3.	17(1)/05	3626 dt. 11.05.05	Mizoram	9/04 to 4/05	48,37,000	8	11
4.	17(1)/05	3626 dt. 11.05.05	Punjab	9/04 to 4/05	5,63,90,000	8	11
5.	17(1)/05	3626 dt. 11.05.05	Sikkim	9/04 to 4/05	48,86,000	8	11
6.	17(1)/05	3626 dt. 11.05.05	West Bengal	9/04 to 4/05	52,86,63,000	8	11
7.	17-1(II)/05	4761 dt 08.07.05	Arunachal Pradesh	5/05 to 12/05	3,14,46,000	2	8
8.	17-1(II)/05	4761 dt 08.07.05	Assam	5/05 to 12/05	54,62,37,000	2	8
9.	17-1(II)/05	4761 dt 08.07.05	Gujarat	5/05 to 12/05	40,78,50,000	2	8
10.	17-1(II)/05	4761 dt 08.07.05	Himachal Pradesh	5/05 to 12/05	7,71,27,000	2	8
11.	17-1(II)/05	4761 dt 08.07.05	Karnataka	5/05 to 12/05	67,54,68,000	2	8
12.	17-1(II)/05	4761 dt 08.07.05	Madhya Pradesh	5/05 to 12/05	109,01,00,000	2	8
13.	17-1(II)/05	4761 dt 08.07.05	Tamil Nadu	5/05 to 12/05	50,82,00,000	2	8
14.	17-1(II)/05	4761 dt 08.07.05	Tripura	5/05 to 12/05	6,87,21,000	2	8
15.	17-34/05	5000 dt. 19.07.05	Chattisgarh	05/05 to 12/05	27,54,82,000	2	19
16.	17	5000 dt. 19.07.05	Goa	05/05 to 12/05	55,66,000	2	19
17.	17(7)/05	5000 dt. 19.07.05	Haryana	05/05 to 12/05	20,80,03,000	2	19

[1] IFD refers to Integrated Finance Division of the Ministry of Human Resource Development

Sl. No.	Sanction no.	IFD[1] diary no.	Name of grantee	Period	Amount released	Delay	
						Months	days
18.	17-18/05	5000 dt. 19.07.05	Orissa	05/05 to 12/05	9,17,52,000	2	19
19.	17-25/05	5000 dt. 19.07.05	West Bengal	05/05 to 12/05	126,70,76,000	2	19
20.	17-24/05	5206 dt 28.07.05	Uttar Pradesh	05/05 to 12/05	215,53,00,000	2	28
21.	17-20/05	5206 dt 28.07.05	Rajasathan	05/05 to 12/05	114,79,63,000	2	28
22.	17(1-A)/05	5206 dt 28.07.05	Andhra Pradesh	05/05 to 12/05	77,38,19,000	2	28
23.	17-16/05	5206 dt 28.07.05	Mizoram	05/05 to 12/05	1,04,05,000	2	28
24.	17-35/05	5874 dt 29.08.05	Uttaranchal	5/05 to 12/05	8,60,61,000	3	29
25.	17-33/05	6035 dt. 06.09.05	Jharkhand	5/05 to 12/05	49,16,66,000	4	6
26.	17-17/05	5874 dt. 29.08.05	Nagaland	5/05 to 12/05	2,12,48,000	3	29
27.	17-21/05	6163 dt. 14.09.05	Sikkim	5/05 to 12/05	1,23,87,000	4	14
28.	17-15/05	6163 dt. 14.09.05	Meghalaya	5/05 to 12/05	6,87,78,000	4	14
29.	17-4/05	6365 dt. 21.09.05	Bihar	5/05 to 12/05	120,30,20,000	4	21
30.	17-13/05	6755 dt. 14.10.05	Maharashtra	5/05 to 12/05	38,89,23,000	5	14
31.	17-14/05	7143 dt. 02.11.05	Manipur	5/05 to 12/05	2,79,81,000	6	2
32.	17-11/05	7505 dt. 18.11.05	Kerala	5/05 to 12/05	17,66,64,000	6	18
33.	17-12/05	7437 dt. 17.11.05	Madhya Pradesh	5/05 to 12/05	7,15,30,000	6	17
34.	17-35/05	292 dt. 12.01.06	Uttaranchal	1/06 to 6/06	6,92,48,000	-	12
35.	17-6/05	301 dt. 13.01.06	Gujarat	1/06 to 6/06	30,79,20,000	-	13
36.	17-10/05	276 dt. 12.01.06	Karnataka	1/06 to 6/06	39,50,31,000	-	12
37.	17-5/05	299 dt. 13.01.06	Goa	1/06 to 6/06	63,68,000	-	13
38.	17-8/05	357 dt. 16.01.06	Himachal Pradesh	1/06 to 6/06	6,58,34,000	-	16
39.	17-12/05	405 dt. 17.01.06	Madhya Pradesh	1/06 to 6/06	69,97,26,000	-	17
40.	17-34/05	433 dt. 18.01.06	Chattisgarh	1/06 to 6/06	24,49,75,000	-	18

Sl. No.	Sanction no.	IFD[1] diary no.	Name of grantee	Period	Amount released	Delay	
						Months	days
41.	17-7/05	434 dt. 18.01.06	Haryana	1/06 to 6/06	13,84,35,000	-	18
42.	17-25/05	705 dt. 31.01.06	West Bengal	1/06 to 6/06	100,86,17,000	1	-
43.	17-22/05	646 dt. 30.01.06	Tamil Nadu	1/06 to 6/06	38,82,30,000	1	-
44.	17(1-A)/05	730 dt. 01.02.06	Andhra Pradesh	1/06 to 6/06	47,03,61,000	1	1
45.	17-33/05	756 dt. 02.02.06	Jharkhand	1/06 to 6/06	22,63,44,000	1	2
46.	17-11/05	820 dt. 06.02.06	Kerala	1/06 to 6/06	11,23,53,000	1	6
47.	17-17/05	731 dt. 01.02.06	Nagaland	1/06 to 6/06	1,85,18,000	1	1
48.	17-9/05	976 dt. 10.02.06	Jammu & Kashmir	1/06 to 6/06	12,82,23,000	1	10
49.	17-17/05	764 dt. 02.02.06	Tripura	1/06 to 6/06	3,76,70,000	1	2
50.	17-18/05		Orissa	1/06 to 6/06	10,00,00,000		
51.	17-4/05	1196 dt. 21.02.06	Bihar	1/06 to 6/06	40,00,00,000	1	21
52.	17-24/05		Uttar Pradesh	1/06 to 6/06	80,00,00,000		
53.	17-21/05	1165 dt. 20.02.06	Sikkim	1/06 to 6/06	87,65,000	1	20
54.	17-13/05	1197 dt. 21.02.06	Maharashtra	1/06 to 6/06	38,97,72,000	1	21
55.	17-2/05	1276 dt. 23.02.06	Arunachal Pradesh	1/06 to 6/06	81,78,000	1	23
56.	17-14/05	1590 dt. 08.03.06	Manipur	1/06 to 6/06	2,21,62,000	2	8
57.	17-13/05		Maharashtra	1/06 to 6/06	1,33,00,000	3	-
58.	17(1-B)/05	4518 dt. 28.06.05	Delhi (Party payment)	9/04 to 4/05	6,41,80,000	9	28
59.	17-32/05	5874 dt. 29.08.05	Pondicherry	5/05 to 12/05	59,92,000	3	29
60.	17-30/05	2569 dt. 30.03.06	Delhi	5/05 to 12/05	12,12,66,000	10	30
61.	17-32/05	2473 dt. 28.03.06	Pondicherry	1/06 to 06/06	40,62,000	2	28
62.	17-1(II)/05	4761 dt. 08.07.05	Dadra & Nagar Haveli	5/05 to 12/05	36,86,000	2	8
63.	17-31/05	5874 dt. 29.08.05	Lakshadweep	5/05 to 12/05	11,86,000	3	29

Sl. No.	Sanction no.	IFD[1] diary no.	Name of grantee	Period	Amount released	Delay	
						Months	days
64.	17-27/05	6035 dt 06.09.05	Chandigarh	5/05 to 12/05	72,53,000	4	6
65.	17-29/05	7143 dt. 02.11.05	Daman & Diu	5/05 to 12/05	15,99,000	6	2
66.	17-1(II)/05	998 dt. 01.03.06	Dadra & Nagar Haveli	1/06 to 6/06	22,13,000	2	1
67.	17(27)/05	2472 dt. 28.03.06	Chandigarh	1/06 to 6/06	49,98,000	2	28
68.	17-31/05	2557 dt. 29.03.06	Lakshadweep	1/06 to 6/06	8,23,000	2	29
69.	17-29/05	2556 dt. 29.03.06	Daman & Diu	1/06 to 6/06	10,62,000	2	29
2006-07							
70.	17-13/05	2820 dt. 15.04.06	Maharashtra	1/06 to 6/06	5037.21	3	15
71.	17-24/05	2814 dt. 13.04.06	Uttar Pradesh	1/06 to 6/06	6084.00	3	13
72.	17-18/05	2815 dt. 14.04.06	Orissa	1/06 to 6/06	2877.29	3	14
73.	17-4/05	2813 dt. 13.04.06	Bihar	1/06 to 6/06	3689.07	3	13
74.	17-10/05	5241 dt. 22.08.06	Karnataka	7/06 to 3/07	6141.13	1	22
75.	17-1(A)/05	5239 dt. 22.08.06	Andhra Pradesh	7/06 to 3/07	8144.92	1	22
76.	17-34/05	5238 dt. 22.08.06	Chattisgarh	7/06 to 3/07	4334.37	1	22
77.	17-5/05	5234 dt. 22.08.06	Goa	7/06 to 3/07	84.14	1	22
78.	17-20/05	5240 dt. 22.08.06	Rajasthan	7/06 to 3/07	6145.24	1	22
79.	17-6/05	5381 dt. 29.08.06	Gujarat	7/06 to 3/07	3813.92	1	29
80.	17-22/05	5419 dt. 31.08.06	Tamil Nadu	7/06 to 3/07	4561.40	2	-
81.	17-8/05	5418 dt. 31.08.06	Himachal Pradesh	7/06 to 3/07	603.07	2	-

Source: Data taken from Ministry of Human Resource Development records

Annex-XI

(Refers to paragraph 18.5)

Transportation of food grains

Sl. No.	Name of state	Remarks
1.	Uttar Pradesh	Rs. 73.37 crore claimed in excess of actual Food grains not delivered up to schools but expenditure claimed – Rs. 20.89 crore
2.	Chandigarh	Rs. 1.30 lakh claimed in excess of actual
3.	Chattisgarh	Excess claimed Rs. 24.98 lakh due to discrepancy in quantity lifted during 2005-06
4.	Rajasthan	Rs. 1.62 crore claimed in excess of actual
5.	Meghalaya	Excess claimed Rs. 1.61 crore during 2002-07. Transport claimed up to school though not delivered up to school.
6.	Tripura	Rs. 26.87 lakh claimed in excess of actual.
7.	West Bengal	Rs. 4.82 crore claimed in excess of actual

Annex-XII

(Refers to paragraph 19)

Convergence of Midday Meal Scheme with other Development Programmes

Sl. No	Item	Scheme/Programme under which funds are available
1	Construction of Kitchen-cum-store	**Ministry of Rural Development** ◦ Sampurna Grameen Rozgar Yojana (SGRY) in rural areas. **Ministry of Housing and Urban Poverty Alleviation** ◦ Basic Services for Urban Poor (BSUP), Integrated Housing and Slum Development Programme (IHSDP) for urban areas; ◦ Urban Wage Employment Programme, a component of Swarna Jayanti Shahri Rozgar Yojana (SJSRY) for urban areas outside slums. **Ministry of Panchayati Raj** ◦ Backward Region Grant Fund (BRGF) available as untied funds for 250 districts for gap filling and augmentation. **Ministry of HRD** ◦ Sarva Shiksha Abhiyan (SSA) for new school construction.
2	Water supply	**Ministry of Rural Development, Department of Drinking Water Supply Accelerated Rural Water Supply Programme (ARWSP)** ◦ 'Swajaldhara' **Ministry of Panchayati Raj** ◦ Devolution of block grants to Panchayats on the recommendations of the 12th Finance Commission. ◦ Backward Region Grant Fund (BRGF) available as untied funds for 250 districts for gap filling and augmentation. **Ministry of Human Resource Development** ◦ Sarva Shiksha Abhiyan (SSA) for new school construction.
3	Kitchen devices	**Ministry of Human Resource Development** Funds available under SSA ◦ From annual school grant of Rs 2000/- per annum per school and Rs 1000/- per annum for EGS Centres.
4	School Health Programme	**Ministry of Health and Family Welfare** ◦ Necessary intervention, like regular health check-up, supplementation of micronutrients, de-worming medicines, etc., can be taken up under the National Rural Health Mission.

Annex XIII

(Refers to paragraph 20)

Infrastructure

Sl. No.	State	Remarks
1.	Uttar Pradesh	38 per cent of the total schools did not have kitchen sheds Out of 96457 schools, 602 schools did not have kitchen devices (On records all schools were shown as having drinking water facility but on test check of 320 schools 19 per cent schools did not have clean drinking water)
2.	Uttarakhand	14 per cent schools were without kitchen shed 22 per cent were without drinking water 27 per cent without gas based chullah
3.	Tamil Nadu	4 per cent of 142 test checked schools did not have pucca kitchen sheds 31 per cent of 142 test checked schools did not have kitchen devices 18 per cent of test checked schools did not have drinking water
4.	Jharkhand	79 per cent of schools in test checked districts did not have kitchen sheds 88 per cent of schools in test checked districts did not have gas chullahs 38 per cent schools in test checked districts did not have drinking water facility
5.	Assam	78 per cent of test checked schools did not have kitchen sheds 86 per cent of test checked schools did not have gas chullahs 26 per cent of test checked schools did not have drinking water facility
6.	Chattisgarh	49 per cent of test checked schools did not have kitchen sheds 80 per cent of test checked schools did not have kitchen devices. 77 per cent of test checked schools did not have drinking water facility.
7.	Himachal Pradesh	100 per cent of test checked schools did not have kitchen sheds 1133 schools in the state did not have drinking water facility
8.	Jammu & Kashmir	55 per cent of the total schools did not have drinking water facility.
9.	Rajasthan	42 per cent of the total schools did not have kitchen sheds. 3 per cent of the total schools did not have drinking water facility.
10.	Haryana	89 per cent of test-checked schools did not have kitchen sheds.
11.	Punjab	100 per cent of test checked schools did not have kitchen sheds.
12.	Daman and Diu	25 of the 35 schools in Daman district had kitchen sheds
13.	Meghalaya	99.6 per cent of schools in test checked districts did not have kitchen sheds and 76.55 per cent schools in test checked districts did not have drinking water facility

Sl. No.	State	Remarks
14.	Orissa	92 per cent of the test checked schools did not have proper kitchen sheds and meals were being cooked in classrooms and in the open spaces. Foodgrains were stored in office and classrooms. 100 per cent of the schools were using firewoods and not smokeless chulhas. Clean drinking water facility was not available in 73 per cent of schools
15.	Tripura	Only 43.65 per cent of schools had kitchen sheds. In schools test checked 29 per cent had kitchen sheds.
16.	Bihar	Only 87 of the 1029 kitchen sheds were constructed
17.	Manipur	2987 kitchen sheds ready by May 2005 not handed over to schools by July 2007.
18.	West Bengal	Pucca kitchen sheds were not available in 71 per cent schools. Drinking water not available in 29 per cent schools. Gas stove not available in 99 per cent schools.
19.	Madhya Pradesh	75807 schools did not have kitchen sheds.
20.	Andhra Pradesh	Out of 54259 government primary schools 37930 (69.91 per cent) schools were not having kitchen sheds

List of Abbreviations

AIE	Alternative & Innovative Education
BPL	Below Poverty Line
EGS	Education Guarantee Scheme
EFC	Expenditure Finance Committee
FAQ	Fair Average Quality
FCI	Food Corporation of India
MDM	Midday Meal
MDMS	Midday Meal Scheme
MME	Management, Monitoring and Evaluation
MTA	Mother Teacher Association
NGO	Non-Government Organisation
NRHM	National Rural Health Mission
NSMC	National Steering cum Monitoring Committee
PMGY	Pradhan Mantri Gramodaya Yojana
PTA	Parent Teacher Association
QPR	Quarterly Progress Report
SHG	Self-Help Group
SMDC	School Management cum Development Committee
SMC	Steering cum Monitoring Committee
SSA	Sarva Shiksha Abhiyan
TPDS	Targeted Public Distribution System
VEC	Village Education Committee
UC	Utilisation Certificate