

Comptroller & Auditor General of India

Audit evaluation of Mid-Day Meal Scheme

Compendium of Performance Audit Reviews

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Executive Summary

1. Background

National Programme of Nutritional Support to Primary Education (NP-NSPE) commonly known as Mid-Day Meal Scheme was launched in August 1995. The primary objective of the scheme was to give a boost to Universalisation of Primary Education, by increasing enrolment, attendance, retention and by improving nutritional status of students in primary classes. Today, it is one of the world's largest school feeding programme reaching out to about 12 crore participating children from over nine and a half lakh government schools and Education Guarantee Scheme centres across the nation.

The scheme was introduced in 2408 Blocks during 1995 and was gradually extended to the entire country. The programme was extended in October 2002 to include children studying in centres under Education Guarantee Scheme (EGS) and Alternative and Innovative Education (AIE) Centres also. In the light of directives of Supreme Court the scheme was revised in September 2004 to incorporate provision of cooked mid-day meal with at least 300 calories and 8-12 grams protein content to all children studying in classes I to V across the country. The revised scheme aims to include children from disadvantaged sections of the society and to provide regular mid-day meals to all students in drought affected areas during summer vacations. NP-NSPE was revised in September 2006 to improve the calorie content of the cooked meals, add micro-nutrient supplements, de-worming tablets, regular health checks

so as to overcome malnutrition and other deficiencies in future citizens of the country. The programme was extended from October 2007 to include children of upper primary classes (VI-VIII) in 3479 Educationally Backward Blocks and from 2008-09 onwards the scheme covers all areas across the country.

2. The report

This report has three main chapters, first chapter is about the scheme, followed by summary of audit findings and last chapter on conclusion and recommendations emerging from the detailed audit findings. The report also addresses the component-wise performance of the scheme.

This report incorporates performance appraisal of National Programme of Nutritional Support to Primary Education for Ministry of Human Resource Development and performance audit reviews of 19 States printed as part of Comptroller and Auditor General State reports for last five years as detailed in Annexure- 'F' which are also available on Comptroller and Auditor General website <http://www.cag.gov.in>.

3. Components of the Scheme

Food grain: Free supply of food grains by Government of India (GOI) through Food Corporation of India (FCI) at 100 grams per child per school day.

Transportation: Subsidy at Rs.100 per quintal for special category states and at Rs.75 per quintal for other states. Any additional cost on transportation is to be borne by states.

Cost of cooking: For states in North Eastern Region, contribution is at Rs.1.80 per child and for other States it is at Rs.1.50 per child.

Infrastructure: Construction cost of kitchen-cum-store at Rs.60,000 per unit and Rs.5000 for procuring kitchen devices for each school. Funds available under other centrally sponsored schemes are to be utilized for acquiring adequate infrastructure.

Monitoring, Management and Evaluation: Assistance at 1.8 per cent of total assistance on food grain, transportation and cooking from 2005-06 onwards from GOI.

Summary of the components of the scheme is enclosed as Annexure 'A'.

4. Achievements and Constraints

Mid-day meals in schools have had a long history in India. Apart from enhancing school attendance, child nutrition, bridging gender gap, the scheme was also to foster equality. As children learn to sit together and share a common meal, one can expect erosion of caste prejudices and class inequality in the long run. Majority of parents and teachers have a positive perception of the impact of mid-day meals in the government schools. There is an overwhelming public support for continuation and extension of scheme from time to time.

Despite existence of this scheme for more than a decade, government has yet to establish a dependable system to evaluate the scheme completely. As per 2004 scheme, a baseline survey was required to be conducted by all the States before end of academic session

2004-05. However, no base line survey has been conducted in any State till date. In absence of base line survey no reliable data on enrolment, attendance and retention of students in primary classes is available either with GOI or State/Union Territory Governments. The enrolment data provided by the state governments is the most important input, for allocation of food grains and other financial assistance from GOI. A dependable system for recording post meal attendance, retention of student in the class during school days needs to be adopted.

To share funding of the Scheme with tax payers, a cess of two per cent on Union taxes and duties was levied from 2004-05 for education which included provision of cooked mid-day meals.

5. Funding

Total grant of the scheme, as per Appropriation Account of the Union Government has increased from Rs 1099 crore in 2002-03 to Rs. 7313 crore in 2007-08. Out of budget allotment of Rs.19797 crore, the States were able to spend only Rs 18205 crore. Expenditure incurred by Government of India on this scheme during 2002-08 is as shown in Annexure 'B'.

Funds provided by GOI/State Governments were not completely utilised by majority of the States. Status of allotment of funds, expenditure incurred and saving including unspent balances of 19 States are given in detail as Annexure-'C'. Main cause of concern here is that on one side there are significant savings in some states while on the other side, cases of short release, delayed or non-release of funds were observed. Significant amounts sanctioned by GOI were retained and parked in banks, deposit accounts,

personal ledger accounts etc. and the same was reported as expenditure to GOI. Funds received for mid-day meals were also diverted to other State schemes or for office expenditure etc.

6. Food Grain Management

As per the guidelines of the scheme, FCI is to ensure availability of adequate fair average quality of food grains at least one month in advance so that the supply chain remains uninterrupted. Proper procedure for allocation, receipt and issue of food grains from FCI godowns and its distribution to the implementing agencies was not identified. This led to excess allotment and short lifting of food grains from FCI godowns, delayed supply, non-supply including less account of food grains by transporters in some States. Transportation charges of food grains were either not claimed or not reimbursed to the agencies in many States. It was also observed that in many cases payments were made to contractors without verifying the actual amount of food grains transported.

7. Infrastructure

Despite timely sanction of funds by GOI for construction of kitchen-cum-store, the state government and implementing agencies were not able to provide funds on time. In many states, funds were released at the fag end of the financial year. This resulted in improper storage of food grains and cooking of meals in classroom or in open space in the school during school hours.

8. Cooking and Serving of meals

As per the latest scheme guidelines, mid-day meals were to be provided for 220 days in an academic year. However, due to non-receipt of foodgrains, delayed receipt of cooking charges, absence of cooks, bandhs, hartals etc. cooked meals were not provided during all school days in many States. Quality and quantity of cooked meals provided to the children was not checked by the school authorities or parent teacher associations etc. Therefore, as against prescribed norm of 100 gram food grains per student per school day, less amount of cooked meals were served to children in majority of States/Union Territory. Despite clear orders that regular mid-day meals were to be provided to the children in the drought affected areas during summer vacations, the same were not provided due to one reason or the other.

9. Impact

a. Teaching Hours

Guidelines of the scheme clearly state that teachers and students should not be involved in cooking or serving of mid-day meals during school hours. However, it was observed that in majority of the States, the teachers and students were actively involved in mid-day meal related activities from receipt of food grains, procurement of ingredients to cooking and serving of meal. This resulted in loss of valuable teaching hours during school days.

b. Learning level and Nutritional level

Though 2004 scheme guidelines provide for improvement in learning level of

students, the Ministry did not prescribe any criteria for measuring learning levels. Subsequently, this objective was dropped in 2006, without assigning any specific reason for the same. In majority of the States, the mid-day meal authorities were not able to monitor regular health checks by medical officer. No micro-nutrient supplements like vitamin/iron, folic acid, zinc or de-worming tablets, essential for growing children, were provided.

10. Monitoring

A programme of this magnitude requires close co-operation and co-ordination of all the agencies involved at various levels. The national level steering-cum-monitoring committee was to oversee the implementation of the programme. A programme approval board meets at the beginning of each financial year to examine and approve the annual work plan and budget based on the enrolment data. The general council and executive council of the national mission for sarva shiksha abhiyan is also required to review, mid-day meal scheme from time to time.

States and Union Territory administrations are required to set up steering-cum-monitoring committees at the state, district and block levels to monitor implementation of the scheme. Each district is required to constitute monitoring committee at district, municipal and block levels. All the in-built checks and balances as envisaged in the scheme guidelines were to be in place well in advance so as to ensure uninterrupted provision of wholesome hot cooked meal to all students.

In majority of the states, mid-day meal cells and steering-cum-monitoring committees were either not formed or

did not meet regularly. District and block level committees were not formed in many states.

11. Recommendations

Six main recommendations emerge from the performance evaluation of the Scheme in 19 States in Audit.

Chapter II of the report presents further details for the enabling agencies to act upon.

i). The examination of annual work plans and budgets of each state should be more detailed and effective. It should be scrutinized with reference to enrolment data.

ii). The Ministry should set realistic and specific objectives for the scheme. It should prescribe outcome performance indicators to measure and report on improvements in education, health and nutrition of the target group of children.

iii). The management of food grains needs to be more effective so as to prevent pilferages, losses, misappropriations and avoidable retentions at various stages.

iv.) The Ministry/States should ensure adequate infrastructure viz. provision of kitchen sheds, kitchen devices and drinking water in all schools.

v). A system should be devised to ensure that the teaching time of teachers is not lost in connection with the scheme to avoid adverse impact of the scheme on education.

vi). The Ministry/State governments need to strengthen the internal controls as well as the inspection and monitoring mechanism at all levels.

Chapter-1

Introduction

Background

In 1925, a mid-day meal programme was introduced for the disadvantaged children in Madras municipal corporation. By the mid 1980s, three States¹ and the Union Territory of Puducherry had a cooked mid-day meal programme with their own resources for children studying in the primary classes. Mid-day meal was being provided to children in tribal areas in States like Madhya Pradesh and Orissa. By 1990-91, coverage of mid-day meal programme had increased to seventeen states² with their own resources or with international assistance. A public interest litigation was filed by People's union for civil liberties (Rajasthan) for right to food (April 2001) wherein the apex court directed the Government to fully implement the scheme of providing cooked meals to all children in primary schools. This landmark direction converted the mid-day meal scheme into a legal entitlement, the violation of which can be taken up in the court of law.

Organisational set-up

The mid-day meal scheme is 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. He is assisted by one Deputy Secretary and one Deputy Education Adviser in discharging his duties. An organogram showing the organizational set up and monitoring level in Union Ministry and in the States is in Annexure 'D'.

Notable features of the Scheme

Some states had moved towards better management of meals by improving nutritive value and adding variety to mid-day meal menus. Yet, there are certain issues which need to be addressed to on priority to achieve the objectives as envisaged in the scheme. Some of these critical issues were identified and examined by the national steering-cum-monitoring committee constituted in August 2005 and based on the committee's recommendations, the scheme was revised in June 2006 to provide mid-day meal with enhanced nutritional value of 450 calories and 12 grams of protein to each child.

In order to achieve full potential of the scheme the following best practices, as adopted by some States, are required to be shared by other States.

¹ Gujarat, Kerala and Tamil Nadu

² Andhra Pradesh, Goa, Gujarat, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram, Nagaland, Orissa, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh, and West Bengal

- Weekly menus have been prescribed by some States like Chattisgarh, Orissa and Tripura.
- Andhra Pradesh, Orissa, Tamil Nadu, Tripura and West Bengal have introduced eggs in meals.
- Centralized kitchen run by Non Government Organisations (NGOs) have come up in urban areas in Andhra Pradesh, Madhya Pradesh (Naandi Foundation), Gujarat, Uttar Pradesh (Society for Education and Welfare Awareness) etc. for implementing the scheme.

Assessment of the Scheme components

Ten years after the commencement of the scheme, Comptroller & Auditor General commissioned a series of Performance Audit reviews (Annexure 'F') to evaluate the implementation of mid-day meal scheme in the states. The Performance Audit review methodology is an internationally accepted auditing technique employed to independently assess socio-welfare schemes with reference to its objectives and the intended benefits to the recipients of the scheme. These performance audit reviews were published in various State audit reports and were presented to the respective State Legislatures. The audit was commissioned with the following broad objectives as to whether :

- the management of funds was effective and efficient,
- the twin objectives of universalisation of primary education and improvement in nutritional status of children were achieved,
- the individual components of the scheme were executed as envisaged in scheme guidelines,
- there was a reliable data-base on enrolment at national and state levels so as to ensure adequate and timely supply of food grains,
- the poor children belonging to disadvantaged sections were identified and covered under the scheme, and
- the steering and monitoring committees were established and were meeting regularly.

Chapter –2

Summary of audit findings

1. Enrolment, Attendance and Retention of children

The primary objective of the mid-day meal scheme is to improve enrolment, attendance and retention of children at primary level to boost the national objective of 'Universalisation of Primary Education'. The mid-day meal authorities were required to inform the GOI about the exact number of students enrolled in classes I to V for allocation of food grains and cash components of the scheme. In the absence of a dependable base line survey, correct data for enrolment, attendance and retention of beneficiaries was not available at any level in 12 States³. The data provided by the States to GOI was not reliable as it was not based on actual school records. Therefore, inflated or understated data was furnished by various agencies for allocation of foodgrains, sanction of funds for transportation of food grain, cooking cost and purchase of utensils etc. The system for recording and reporting of post meal attendance with the intention to improve retention of students in the school was not followed. In six States⁴, enrolment/attendance showed a declining trend. Only in **Tripura**, the enrolment of school children improved from 94 *per cent* in 2003-04 to 100 *per cent* in 2007-08 and dropout reduced by 19.68 *per cent*.

In nine States⁵, all the schools, EGS centers and students of government schools in educationally backward blocks were not covered under the scheme. Hence, eligible students were deprived of nutritious cooked meals.

In **Bihar**, though the total number of schools increased during 2005-06 to 2007-08, the extent of coverage of the mid-day meal scheme decreased from 92 *per cent* to 73 *per cent*. In 10 test checked districts, 481 schools and 1,283 EGS/ AIE centres were not covered under the mid-day meal scheme. Though 3,708 new schools were opened during October 2006 in these districts, the scheme was not implemented in the new schools till July 2008. Therefore, 4.15 lakh children though enrolled were deprived of wholesome cooked meals. **p169**[#]

³ Andhra Pradesh; Assam; Bihar; Haryana; Jammu & Kashmir; Kerala; Madhya Pradesh; Manipur; Orissa; Tripura; Uttarakhand and Uttar Pradesh.

⁴ Bihar; Kerala; Madhya Pradesh; Manipur; Orissa and Uttarakhand.

⁵ Arunachal Pradesh; Bihar; Haryana; Manipur; Punjab; Rajasthan; Tamil Nadu; Tripura and Uttarakhand

[#] denotes page number

In **Jammu & Kashmir**, enrolment of students decreased from 10.01 lakh in 2005-06 to 9.76 lakh in 2006-07 and further declined to 9.33 lakh students in 2007-08. **p268**

In **Kerala**, enrolment of students in classes I to V of test-checked schools decreased from 21.64 lakh in 2003-04 to 19.94 lakh in 2007-08 and in classes VI and VII from 9.73 lakh to 9.18 lakh in Government schools and Aided schools. But in unaided schools, which are not covered by the mid-day meal scheme, there was a steady increase in enrolment of students during the same period. **p302**

In **Meghalaya**, in three test checked districts, projected enrolment figures for the year 2006-07 (3.43 lakh) in Annual Working Plan were different from those reported (2.82 lakh) by the Deputy Inspector of School/ Deputy Commissioner to the Director Elementary and Mass Education. **p349**

In **Uttarakhand**, it was observed that enrolment in the test-checked schools covered under NP-NSPE decreased during the period 2002-07. Analysis of enrolment figures indicated that 25.4 per cent of the students dropped out. **p415**

In **Uttar Pradesh**, a proper system of reporting enrolment and attendance of children did not exist. Data relating to dropouts from classes was not obtained/compiled at any level. Joint inspection of 320 schools in 16 test checked districts revealed that against the enrolment of 63,995 students 41,024 students were present as per the attendance register. On actual counting the number of children present in the schools was 38057. **p429**

In **West Bengal**, in seven test-checked districts, 2827 schools and 877 EGSs/AIEs centres were not covered under mid-day meal scheme till December 2007. Thus, 5.43 lakh students were deprived of the benefit of the scheme even after a decade of implementation of mid-day meal scheme in the State. **p487**

2. Funding

The enrolment data provided by State Government is the crucial input for allocation of foodgrains and financial assistance to the States. The programme approval board examines the annual work plan and budget prepared by the State Governments and Union Territory Administrations for this purpose. This is based on enrolment data provided to GOI as on 30th September of the preceding year with an anticipated increase in enrolment in the next financial year, limited to an average attendance of 85 *per cent* of the enrolment.

Significant savings ranging between Rs. 111.81 crore and Rs. 698.44 crore were noticed in eight States⁶. In nine States⁷, cases of short release, non-release, delayed release of funds at different levels were observed.

⁶ Andhra Pradesh; Assam; Bihar; Jharkhand; Madhya Pradesh; Orissa; Uttar Pradesh and West Bengal

⁷ Arunachal Pradesh; Assam; Bihar; Jammu & Kashmir; Madhya Pradesh, Meghalaya; Uttarakhand; Uttar Pradesh and West Bengal.

In 13 States⁸, amounts sanctioned for mid-day meal were retained at various levels in the States and parked in banks, personal ledger accounts, civil deposit, revenue deposit etc; but the same was reported as expenditure to GOI.

In four States⁹, funds received for a particular activity of mid-day meal such as cooking cost were diverted for other activities of this scheme like construction of kitchen sheds (Andhra Pradesh). In addition, funds from mid-day meal scheme were diverted to Sampurna Grameen Rozgar Yojana or office expenses, establishment expenditure etc., in four States¹⁰.

In **Andhra Pradesh**, during 2003-04, Rs. 10 crore were drawn on abstract contingent bills towards cooking cost. However, the detailed accounts had not been rendered as of July 2008. Of this, Rs.1.57 crore was lying in the bank account of District Education Officer, Kurnool.

Further, Rs. 8.84 lakh was irregularly collected as security deposits by District Education Officer, Anantapur from implementing agencies (Self Help Groups) and kept in bank accounts. **p104**

In **Haryana**, enrolment of students reported to GOI was in excess of actual enrolment; this resulted in excess claim of Central assistance of Rs. 99.20 lakhs towards cooking cost. **p252**

In **Jharkhand**, cooking fund of Rs. 2.48 crore paid to Saraswati vahini (implementing agency) was deposited by them with a non-banking finance society instead of nationalized/gramin banks. **p280**

In **Kerala**, despite Public Accounts Committee's recommendation, funds were released late. Further, Rs. 6.85 crore were released (March 2008) to 14 Deputy Directors of Education as cooking charges for High Schools. In 14 test checked offices of Assistant Educational Officers, it was observed that funds released were far in excess of requirement as the meals could be provided only for limited days of the remaining period of the academic year. Out of Rs 57.85 lakh released, only Rs 4.24 lakh were utilised for mid-day meal, Rs. 27.12 lakh was kept in bank accounts or retained in hand and Rs. 26.49 lakh were surrendered. **p296**

Cooking charges of Rs. 3.07 crore were released to Local Self Government Institutions which were not the implementing agencies in the State. The funds released to these institutions were either retained by them or released to the schools with delays of two to twelve months. **p297**

In **Manipur**, though Rs. 7.04 crore was provided by GOI during March 2007 for construction of kitchen-cum-store, this amount was deposited in the bank as of June 2008. Further, Rs.73 lakh allotted for cooking devices remained unutilised. **p337**

⁸ Andhra Pradesh; Arunachal Pradesh; Assam; Bihar; Haryana; Jharkhand; Kerala; Manipur; Meghalaya, Orissa; Tripura; Uttar Pradesh and West Bengal.

⁹ Andhra Pradesh; Assam; Chhattisgarh and West Bengal.

¹⁰ Andhra Pradesh; Chhattisgarh; NCT Delhi and West Bengal.

In **Meghalaya**, funds received by the State Government from the GOI were released to the Director, Elementary and Mass Education after a delay of one to six months. State's share of funds was also released to the implementing agencies during March of the respective years. Release of funds at the fag end of the years left the Director, Elementary and Mass Education with little time to disburse the amounts to the Deputy Inspector of Schools within the financial year. During 2002-07, out of Rs 28.73 crore, Rs 9.65 crore remained undisbursed with the Director Elementary and Mass Education. **p351**

In **Uttar Pradesh**, during 2005-06, Rs. 69.16 crore was diverted from Special Component Plan (Central Scheme) for welfare of Schedule Castes towards conversion cost of ingredients for cooking, though sufficient funds under mid-day meal were available to meet the cost. Further, primary schools were not informed about release of conversion cost. **p431**
NGOs of the test checked districts did not furnish annual reports and audited statement of accounts to the Government. **p449**

3. Food grain Management

Allocation of food grain is made by GOI through FCI based on the data provided by States/Union Territory Governments as per the annual work plan. Every State nominates a nodal agency for food grain management which inter-alia includes, lifting of allocated food grain from FCI godowns, timely distribution of fair average quality of food grains to implementing agencies, maintaining food grains record etc. As per the guidelines of the scheme, FCI permits lifting of food grains one month in advance. It is the responsibility of District Magistrate and Nodal Officers to ensure that sufficient food grains are issued to implementing agencies in advance so that there is no interruption in regular supply of mid-day meal to students. A flow chart depicting food grain distribution is in Annexure 'E'.

a. Supply of Food Grains

A foolproof procedure for receipt, allocation and issue of food grains from FCI godown, to its distribution centres and utilisation by various implementing agencies¹¹ was not followed. In seven States¹², excess or less amount of foodgrains were lifted from FCI godowns. The supply of food grains to implementing agencies was either in excess or short or delayed or not-supplied in four States¹³.

¹¹ Includes State nodal agencies, District agencies, Block agencies, food grain transporting agencies, fair price shops and implementing agencies.

¹² Arunachal Pradesh; Assam; Haryana; Jammu and Kashmir; Manipur; Tripura and Uttar Pradesh.

¹³ Assam; Bihar; Orissa and Uttar Pradesh

In **Andhra Pradesh**, Fair Price Shops (FPS) supplied rice directly to the implementing agencies. There were complaints from the implementing agencies about shortage of two kg to five kg rice grain in each 50 kg bag. **p106**

In **Arunachal Pradesh**, 7,347.39 quintals rice valued at Rs 42 lakh lifted during 2002-07 was not delivered to schools by the transporter till August 2007. The Department did not take any action against the transporters, thus resulting in undue financial aid to the contractor. **p129**

In **Bihar**, shortage of about 5 to 15 kg of rice in each bag was noticed by the implementing agencies. The foodgrains received for mid-day meal were diverted for other Government programme/schemes like flood relief and the same were not recouped to mid-day meal account. **p165 and p168**

In **Jharkhand**, during 2004-08, 2,723.11 metric tonnes (MT) of rice valuing Rs. 1.67 crore meant for mid-day meal was diverted to the public distribution system and was not recouped as of March 2008. **p281**

In **Kerala**, inflated enrolment figures were reported to GOI which resulted in excess allotment and lifting of 3,298.30¹⁴ MT of rice costing Rs. 1.87¹⁵ crore. Excess foodgrains received for mid-day meal were diverted for other activities such as science fair and athletic meet. Food grains were also used for public distribution during festivals and also sold to public through fair price shops; but the same were not recouped to mid-day meal account either in cash or as foodgrains. **p297 and p298**

In **Madhya Pradesh**, the entire quantity of food grains provided to FPS in test checked districts was not lifted by the schools. Further, 3200 MT of food grains worth Rs. 3.20 crore were lying undistributed with FPS at the end of March 2008. **P314**

In **Meghalaya**, during 2003-07, the State Government lifted excess quantity of 6827.14 MT¹⁶ food grains from FCI against requirement of 32,087.85 MT for the enrolled children. Thereby, GOI had to bear additional subsidy of Rs. 3.86 crore. **p353**

In **Orissa**, during 2004-08, the storage and transport agents lifted 34.84 lakh quintals of rice in 70.32 lakh bags but actually delivered 69.69 lakh bags containing 34.53 lakh quintals. Acknowledgements obtained from schools were for 34.84 lakh quintals. This resulted in misappropriation of 31,397 quintals food grains worth Rs. 3.45 crore.

Fair average quality of foodgrains was not ensured and damaged/discolored foodgrains with foreign particles were provided to implementing agencies. **p367 and p368**

¹⁴ 3,298.30 M.T. of rice (2227.3 M.T. + 1071 M.T.)

¹⁵ Rs. 1.87 crore (Rs. 1.26 crore + Rs. 0.61 crore)

¹⁶ 6827.14 MT = 38914.99 MT - 32087.85 MT

In **Tamil Nadu**, during 1999-2003, GOI supplied fine rice for the scheme. However in test checked out-lets it was observed that 38,820.305 MT of fine rice lifted from FCI was substituted by BR common rice which was inferior to fine rice. **p497**

In **Uttar Pradesh**, it was observed in the test checked districts that quality of foodgrains was not ensured. Broken grains (more than 25 *per cent*), food grains with foreign matter, damaged and discolored grains were provided to 76 *per cent* test checked schools and to all the NGOs of Lucknow, Kanpur Nagar, Agra, Ballia and Kannauj. **p434**

Further 10.63 lakh quintals of food grains (worth Rs 60.06 crore) for the period 2005-07 were lying with the FPS. This indicated poor management of supply of food grains to the implementing agencies. **p434**

During 2002-07, Food and Essential Commodities Corporation and Commissioner, Food and Civil Supply lifted 189.94 lakh quintals of food grains (against release of 184.01 lakh quintal) from the FCI and released only 178.98 lakh quintal to the FPS. Thus, 10.96 lakh quintal food grains valuing Rs. 61.92 crore was still with the transporting agencies. **p434**

Eight trucks containing 440 MT food grains for mid-day meal of Bulandshahar district issued to a Delhi based NGO were seized in Delhi (January 2006). However, only 105.70 MT food grains were retrieved. The whereabouts of 334.30 MT food grains were not furnished. Thus, due to lack of proper monitoring at the District Magistrate and Basic Shiksha Adhikari levels, 4.40 lakh children were deprived of mid-day meal for ten days. **p437**

In **West Bengal**, there was no system of maintaining any account of rice distributed or consumed by schools at block, municipality or district levels. In absence of any accounts, the entire quantity of rice lifted from the FCI depots was considered as distributed. As per FCI records, 9.42 lakh quintals of rice were lifted by three test-checked districts¹⁷ during 2002-07, whereas as per records of district authorities, 8.97 lakh quintals of rice were lifted during the same period. This resulted in a shortage of 0.45 lakh quintals of rice valuing Rs 2.54 crore. **p486 and p487**

b. Transportation

GOI reimburses the cost of transportation of foodgrains from FCI godowns to implementing agencies at the rate of Rs 50 per quintal up to September 2004 and thereafter from October 2004 at the rate of Rs. 100 per quintal for special category states and Rs. 75 per quintal for other states. In four States¹⁸, reimbursement charges for transportation of food grains were not claimed from GOI. In other nine States¹⁹, payment of transportation charges was made to the contractors at higher rates and without actual transportation of food grains.

¹⁷ Malda, Murshidabad and Purulia

¹⁸ Jammu and Kashmir; Madhya Pradesh; Manipur and Uttarakhand

¹⁹ Andhra Pradesh; Assam; Jammu and Kashmir; Kerala; Madhya Pradesh; Manipur; Orissa; Uttarakhand and Uttar-Pradesh.

In **Andhra Pradesh**, the State Civil Supplies Corporation claimed and received from GOI an amount of Rs. 8.20 crore towards transportation cost in excess of actual expenditure incurred during 2003-07. **p107**

In **Bihar**, 18.29 lakh empty jute bags valuing Rs. 91.45 lakh were retained by Vidyalaya Shiksha Samiti/ Schools and were not disposed of though the sale proceeds of the bags were to be utilised for the mid day meal scheme, as per scheme guidelines. **p167**

In **Chhattisgarh**, excess claim of transportation charges of Rs. 24.98 lakh was submitted and received from GOI by Nagrik Apurti Nigam. **p198**

In **Jammu and Kashmir**, for lifting of 43824 MT food grains during 2005-08 the State Government was yet to prepare the claims for reimbursement of transportation charges of Rs. 4.38 crore from GOI. The charges were met by the teachers out of their pockets or out of local funds of the schools. **p271**

In **Madhya Pradesh**, during test check, it was noticed that Rs.31.95 lakh due towards transportation of food grains from FPS to schools during 2005-08 were not reimbursed due to non-submission of claims by Parent Teacher Associations as they were not aware of the procedure to submit the claims. Empty jute bags valuing Rs. 2.51 crore were retained by FPS which resulted in undue benefit to them. **p315**

In **Meghalaya**, though the school authorities lifted food grains, yet Rs.56 lakh was reimbursed as transportation charges to the wholesalers during 2002-07 by the Deputy Commissioners (DC). The action of the DC was unjustified and resulted in undue financial benefit to wholesalers. **p354**

In **Uttarakhand**, subsidy amounting to Rs. 5.04 crore on transportation of food grains was not reimbursed by the GOI since 1995 as the State Government had sent incomplete and inconsistent data to support the claims. **p408**

In **Uttar Pradesh**, during 2002-07, an excess amount of Rs. 81.88 crore was reimbursed to the transporting agencies due to non-application of the prescribed checks by the Finance Controller, Basic Shiksha Parishad. The amount included transportation charges of Rs. 10.84 crore from blocks to FPS for trips which the transporting agencies had not undertaken. **p439**

In another case, Rs. 9.47 crore, provided towards transportation cost, were lying unutilized since November 2002 in the personal ledger account of Basic Shiksha Parishad. During 2002-07, 3.58 crore empty jute bags valuing Rs. 43.86 crore were retained by FPS. **p440**

In **West Bengal**, the transport department claimed excess transport subsidy of Rs. 4.81 crore for transportation of 104.27 lakh quintals of rice during 2002-07. **p485**

District Magistrate of Bankura and Purulia incurred extra expenditure of Rs 1.58 crore towards transportation charges. **p485**

In test-checked block development offices/gram panchayats/ municipalities and schools it was observed that no account of empty jute bags was maintained at any level nor the sale proceeds were deposited in treasury. The schools in these districts received 42.28 lakh quintals of rice in 84.56 lakh bags during 2002-07. Non-disposal of empty bags in seven test-checked districts resulted in a loss of Rs 6.76 crore to the Government. **p485**

4. Infrastructure

Infrastructure for the scheme, interalia, includes construction of pucca²⁰ kitchen-cum-stores, provision of gas based chullas, provision of utensils for cooking and serving meals and availability of safe drinking water. Despite release of fund by GOI for construction of kitchen-cum-stores, the State Government and the implementing agencies failed to release these funds on time. This resulted in improper storage of food grains and cooking of meals in classroom or in open space in 14 States²¹. Adequate utensils for cooking and serving meals including gas based chullas, potable water for cooking and drinking were not available in test checked schools in 12 States²².

In **Andhra Pradesh**, as against Rs 103 crore released by GOI during 2006-07 towards construction of kitchen sheds, a meager amount of only Rs 5 crore was spent leaving Rs 98 crore (95 per cent) unutilized as of March 2008. In 54 test checked schools, food was prepared in the open, often under trees and without lids; as a result there were cases of food poisoning. **p103**
Further, 22 per cent of the test checked schools in the State had no water facility and 67 per cent schools had no kitchen sheds for cooking meal. **p107**

In **Assam**, Rs 180.41 crore released by GOI for infrastructure facilities were not released by State Government to implementing agencies. It was observed that 70 per cent of test checked schools did not have a pucca kitchen. 81 per cent schools had no gas chulla and 24 per cent schools did not have drinking water facilities. **p150**

In **Bihar**, Rs 207.24 crore were provided for construction of 35,226 kitchen sheds during 2004-08. Of this, only 10 per cent kitchen sheds were completed. Further 93 per cent of test checked schools did not have adequate utensils for cooking and serving of meals though Rs 2.98²³ crore were available with the District Superintendents of Education for providing gas chullas, utensils etc. **p171**

²⁰ Made of cement, brick and sand etc.

²¹ Andhra Pradesh; Arunachal Pradesh; Assam; Bihar; Gujarat; Haryana; Jammu and Kashmir; Kerala; Madhya Pradesh; Manipur, Orissa; Tripura; Uttarakhand and Uttar Pradesh

²² Arunachal Pradesh; Assam; Bihar; Gujarat; Haryana; Jammu and Kashmir; Kerala; Madhya Pradesh; Manipur; Orissa; Uttarakhand and Uttar Pradesh .

²³ Banka: Rs 30.47 lakh, Begusarai: Rs 22.44 lakh, Buxar: Rs 21.73 lakh, Khagaria: Rs 15.21 lakh, Kishanganj: Rs 25.27 lakh, Madhepura: Rs 19.89 lakh, Nawada: Rs 26.98 lakh, Patna: Rs 68.25 lakh, Purnea: Rs 29.36 lakh and Vaishali: Rs 38.15 lakh.

In **Gujarat**, as against the requirement of 30,231 kitchen-cum-stores, only 15,387 (51 *per cent*) were available as of March 2007. **p245**

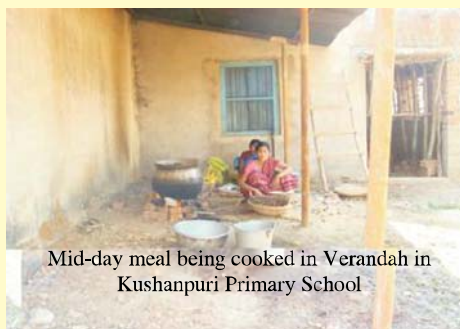
In **Jammu and Kashmir**, GOI provided Rs. 34.89 crore for construction of 5,815 kitchen sheds during 2006-08. It was noticed that kitchen sheds had not been constructed in any school and meals were prepared in class rooms / open spaces. This disrupted the regular teaching time in class rooms and exposed the children to health hazards. The class rooms were being used for storage of food grains, there by adversely effecting the teaching hours. Drinking water facility was also not available in 8,654 out of 22,053 schools. **p272 and p273**

In **Kerala**, construction of kitchen-cum-store in 1,285 schools was not completed as of July 2008 despite release of assistance of Rs 7.71²⁴ crore by GOI during 2006-08. **p300**

In **Madhya Pradesh**, GOI released Rs. 352.13 crore during 2006-08 for construction of 58,688 kitchen-cum-stores. The work of construction of kitchen cum-stores was to be completed in three months. However, only 17,359 kitchen sheds (30 *per cent*) were completed, 12,420 kitchen sheds (21 *per cent*) were in progress and 28,909 kitchen sheds (49 *per cent*) were yet to be taken up for construction as of March 2008. **p318**

In **Manipur**, during 2004, out of 3035 kitchens to be constructed, only 2567 kitchen sheds were completed as of March 2008. During joint inspection of these kitchens it was found that in most cases construction of kitchen-cum-store was very poor and sub-standard. In 14 cases, kitchen sheds were unusable and food was being cooked in teachers' common room or in open spaces and cooking material was stored in schools. **p341**

In **Orissa**, during test check it was observed that 92 *per cent* of the schools did not have kitchen sheds. In 44 *per cent* schools, food was cooked either in the verandah or in class rooms and 48 *per cent* schools used open space for cooking food. In Tangarpali block, due to inadequate place for storing food grains, rice bags were soaked with water due to leaking roofs and the same were rodent infested. Similarly, in Lephripada block, 70 to 80 *per cent* rice bags were found to be torn and damaged by rats. Due to inadequate storage space four to five quintals of rice grains was spread on the ground and mixed with rat droppings and was not fit for human consumption. **p370**



All the schools were using firewood for cooking despite receipt of grants of Rs. 26.36 crore from GOI during 2006-08 for procurement of utensils for cooking and LPG gas chullhas. **p371**

²⁴ Rs 7.71 crore=Rs.2.71 crore (2006-07) +Rs 5 crore (2007-08).

In **Tripura**, Central assistance of Rs. 5.77 crore received during 2006-07 for construction of 962 kitchen-cum-stores was not utilised due to non-release of funds by the Finance Department. In another case, Rs. 4.12 crore²⁵ drawn on abstract contingent bills and fully vouched contingent bills by Inspectors of Schools during July and October 2007 were kept in bank account. The Department, however, had reported to GOI that the entire amount had been spent during 2007-08. **p395 and p396**

In **Uttarakhand**, it was observed that classrooms or offices in test checked schools were being used for storage of food grains and for preparation of meals. This was adversely affecting the space available for imparting education. **p417**

In **Uttar Pradesh**, adequate attention was not paid in planning and construction of kitchen shed, according to the requirements. Mid-day meals for three schools at Jhansi and two schools in Ballia were cooked in the open/ under trees due to unsuitable kitchen sheds. Further, in two schools in Ballia, meals were cooked in classrooms due to lack of ventilation in kitchen. In two cases, lizard and pests were found in the meals which caused food poisoning and hospitalization of children. **p447**



Cooking mid-day meal under a tree in Primary School at Ballia



Cooking of mid-day meal in class room of Primary School Harijan Chit Baragaon at Ballia

Test checked schools did not have sufficient utensils, containers for storage of food grains and gas chullas. In primary schools at Lohari, Jhansi district empty paint containers were used for serving meals. **p448**



Empty paint container is being used for distributing mid-day meal in Primary School Lohari, Jhansi

²⁵ Rs. 2.14 crore drawn as AC bills and Rs. 2.35 crore drawn through fully vouched contingent bills of which Rs. 37 lakh spent on construction of 61 kitchen-cum-stores.

In **West Bengal**, due to non-availability of kitchen sheds, cooking was done in class rooms in seven schools and in 37 schools, cooking was done either in the veranda, corridor or other place. **p488**

5. Cooking and serving of meals

The GOI introduced provision of serving cooked meals from September 2004 onwards, thus replacing the earlier system of issuing uncooked foodgrains to the school children. It is the responsibility of States to ensure that nutritious and wholesome hot cooked meals are provided to every eligible child for minimum 200 days which was increased to 220 school days during a year from September 2006 onwards. Mid-day meal was not provided regularly as per the prescribed 220 days due to non-receipt of foodgrains, delayed receipt of cooking fund, absence of cooks, bandh, hartals, etc in nine States²⁶. Quality and quantity of cooked meals provided to the children was not checked by mid-day meal directorates, school authorities, parent teacher associations etc. This resulted in supply of less quantity (17 grams to 95 grams) of food grains against prescribed 100 gram per student per school day in 17 States/Union Territory²⁷.

In **Andhra Pradesh**, NGOs at Hyderabad and Visakhapatnam out sourced activities like cooking, house keeping and transportation of cooked food to third party. **p113**

It was also observed that there were complaints about serving of half cooked meals to children by NGOs resulting in occasional health disorders. The duration between cooking of mid-day meal in centralised kitchen and supply of the same to school ranged upto eight hours. Hence, objective of serving hot cooked meals to children was not achieved. **p111**

There was excess payment of Rs. 74 lakh as cooking cost to NGOs as compared to the actual utilisation of rice per student. **p112**

In **Arunachal Pradesh**, 11,931 students were deprived of the benefit of cooked meals during November 2006 to February 2007 as the Deputy Director School Education; East Kameng district withdrew Rs.21 lakh towards cooking cost and kept the entire amount in Deposit at Call till August 2007.

The State Government released Rs.32 lakh (November 2003) towards cooking cost to four districts. These districts however, did not lift any food grains during 2003-04. Yet, the respective Deputy Director, School Education reported (August 2007) that an expenditure of Rs. 23 lakh was incurred towards cooking costs. **p131**

In **Assam**, during 2005-07 out of 167.21 MT rice issued to the schools for mid-day meal, 116.97 MT rice (70 per cent) was issued as dry ration to

²⁶ Arunaachal Pradesh; Assam; Bihar; Jammu and Kashmir; Kerala; Madhya Pradesh; Meghalaya; Orissa and Tripura.

²⁷ Andhra Pradesh; Bihar; Chandigarh; Daman Div; Gujarat; Haryana; Jammu & Kashmir; Jharkhand; Kerala; Madhya Pradesh; Manipur; Orissa; Rajasthan; Tamil Nadu; Tripura; Uttarakhand and Uttar Pradesh

children. The school authorities stated that serving of cooked meal was disrupted due to non-availability of cooking costs. [p148 and p149](#)

In **Bihar**, the mid-day meal Directorate did not have any record to indicate the exact number of days on which mid-day meal were provided in schools during a year. Records of test checked schools, however, revealed that the average number of days on which cooked meals were served ranged between 92 to 108 days in urban schools and 94 to 106 days in rural schools. No meal was served in nine to 17 schools during 2005-08 due to non-availability of food grains or conversion cost at school level. [p169](#)

Though the mid-day meal menu was revised in July 2006, it was implemented in the State after a delay of about nine months in April 2007. [p170](#)

In **Gujarat**, meals were not provided for 101 and 46 school days during 2002-03 and 2003-04 respectively in the schools. Further, there were press reports (June 2006) regarding presence of worms in the meals supplied by NGOs implementing the scheme. The NGO did not adhere to the prescribed menus. During inspection it was noticed that only 40/110 grams cooked food against prescribed weight of 300 grams was provided to students. [p243](#)

In **Jammu & Kashmir**, due to delay in allocation of foodgrains and funds for cooking cost, uncooked foodgrains alongwith cooking cost in cash (Leh district) were issued by chief education officer in Kargil district. No meal was served to students during 2005-08 due to non-availability of foodgrains in Paddar zone (Doda district). [p270](#)

In **Kerala**, as against entitlement of 20 kg of rice per student, per year during 2003-08 only 9.72 kg rice was consumed. The balance rice was used for providing cooked food for students of VI-VII Class which was contrary to scheme guidelines. [p299](#)

In **Madhya Pradesh**, sufficient funds under conversion cost were not provided to Parent Teacher Associations. The Parent Teacher Associations spent Rs. 3.68 crore more than the funds provided to them. [p311](#)

In **Manipur**, during 2005-06 and 2006-07 cooked meals were provided for 149 and 160 days only, resulting in a shortfall of 26 per cent and 20 per cent. In 2007-08, funds for salary of cooks and fuel cost were provided for 200 days whereas conversion cost was provided for 220 days. Cooking cost of Rs.4.28 crore was shown as expenditure in the financial year 2006-07, though the amount was not released to the zonal offices till September 2007. [p336, p337 and p339](#)

In **Meghalaya**, the annual work plan for 2006-07 was approved for 210 school days by GOI, but cooking assistance of Rs 13.19 crore was approved by the Programme Approval Board for 146 school days only, of which Rs. 6.59 crore were not released by GOI. This short release of funds resulted in non-provision of meals to eligible children during the reduced number of school days. [p352](#)

During 2004-05, cooked food was not provided to 5.03 lakh children as the funds were released at the fag end of the year by the State Government. During inspection it was observed that cooked meals were not served to the students regularly and in many schools, cooked meals were served only once or twice a week. **p355**

In **Orissa**, interview of 652 students in the test checked schools revealed that two eggs were provided to 36 *per cent* students every week; 45 *per cent* of students complained about the poor taste and single menu; 16 *per cent* of students stated that the quantity of mid-day meal was insufficient.

In 16 districts as against provision of Rs.65.60 crore for providing eggs, only Rs. 20.03 crore (31 *per cent*) was spent. In Kalahandi district, eggs were not provided by the supplier due to non-availability of required quantity in the district and hike in price of eggs.

In eight schools visited by Audit, children were served only cooked rice as adequate dal was not made available. **p372,**

p373 and p374

In **Uttar Pradesh**, joint inspection of the kitchen of two NGOs at Kanpur Nagar and Agra and 12 schools in Bareilly, Etah, Kannauj and Lucknow districts showed that against the prescribed quantity of 100 grams of raw foodgrains, 48,410 children were given cooked meal of foodgrains ranging from 17 to 73 grams which could provide 58 to 248 calories against 450 calories required and one to six grams of protein against 12 grams required. **p442**



Students taking mid-day meal without dal in Telendihi Misson School (Orissa)

No quantity and quality testing of cooked meals was done despite complaints regarding poor quality of meals. **p444**

The utilisation of food grains during 2004-07 confirmed mismatches between the quantity of food grains and conversion cost which was not investigated. The possibility of misappropriation/pilferage of food grains can not be ruled out. **p435**

The guidelines envisaged that iodized salt should be used. In joint inspection, it was found that two²⁸ NGOs of Agra district and two²⁹ NGOs of Lucknow district were using un-iodised salt packaged in imitated wrappers of reputed firms.

²⁸ Suprabhat educational Society and Bhartiya Gramothan Sewa Samiti, Agra.

²⁹ Vishweswar Dayal Madhyamik Vidyalaya Samiti and Help Hands Samajik Sewa Sansthan, Lucknow.



Salt in duplicate wrapper being used by NGOs in Lucknow

Inadequate monitoring of the NGOs by district level authorities resulted in serving of inadequate quantity of meal. **p451**

In **West Bengal**, during 2004-05 cooked meals were served for only 63 per cent of the targeted days. Surprise visit by the Audit teams to 42 urban schools in seven test-checked districts in September 2007 disclosed that 227 students in five schools did not take meals, while 29 teachers and cooks used to take the meals. Further, 418 outside children, not studying in the school, consumed meals in 18 schools on the day of surprise visit by Audit. **p488**

6. Mid-day meal during summer vacations in drought affected areas

Scheme guidelines 2004 intended to provide regular mid-day meal to the children of the drought affected areas during summer vacations also, but same was not provided by majority of the State.

In **Andhra Pradesh**, the school authorities stated that mid-day meal was served to children in the drought prone mandals during 2003-06; however, no related records were available at schools /District Education Officer/ Director School Education levels. It was also observed that no cooked meal was served in drought prone mandals during summer vacations. Although drought prone areas were notified by the State Government, the Director School Education did not issue any instructions during 2006-08 for serving mid-day meal in drought prone areas during summer vacation. **p109**

In **Orissa**, during 2004-08, 4,533 villages were declared drought affected by Government; but due to delay /non-issue of instructions by the Department, the students in the drought affected areas were deprived of mid-day meal during summer vacation of 2005, 2006 and 2008. **p371**

In **Uttarakhand**, though the State Government declared 10 districts as drought affected in 2005-06, mid-day meals were not provided to 1.58 lakh students in these areas during summer vacations. **p413**

In **Uttar Pradesh**, mid-day meals were not provided to 1.63 crore children of drought affected areas during summer vacations of 2005 and 2007. **p443**

7. Impact on teaching hours

Guidelines prescribe that teachers should not be involved in cooking and serving of meals which would interfere with teaching and learning activities of the students. They were to be involved only for tasting of food and supervision during serving of meals to ensure that children consume their meals in hygienic conditions. As against the guidelines, the teachers were actively involved in receipt of foodgrains, procurement of vegetables and condiments, cooking and serving of meals thereby compromising on valuable teaching time. The entire process of serving and consumption of meals was not completed within 30-40 minutes in majority of the states.

In **Assam**, cooks were not appointed in the test checked schools and teachers were engaged in cooking meals resulting in an average weekly loss of teaching hours ranging from 21 to 28 hours per school. **p150**

In **Bihar**, in the test checked schools, the scheme was implemented by the teachers which resulted in diversion of 13-18 teaching hours out of 30 teaching hours for mid-day meal activities in a week. **p172**

In **Haryana**, the head teachers were assigned responsibilities for receipt and storage of foodgrains, procurement of ingredients and maintenance of their records in all the test checked schools. Eighty eight *per cent* of the schools reported that the process of serving and consumption of meals took more than 40 minutes and 92 *per cent* of schools reported that the programme was affecting teaching and learning activities during school hours. **p257**

In **Jammu and Kashmir**, the teachers were involved in activities like purchase of vegetables and other ingredients for the meals resulting in diversion of significant teaching hours for non-teaching activities. **p273**

In **Kerala**, it was observed that teachers weighed and received food grains, maintained store records for foodgrains along with purchase of vegetable/ ingredients and serving of meals to children in test checked schools. Teachers spent considerable time on the mid-day meal related activities which resulted in decrease in number of teaching hours. **P300**

In **Orissa**, the teachers in test checked schools were engaged in mid-day meal related activities for about 12 hours (40 *per cent*) out of about 29 teaching hours prescribed for a week. **p374**

In **Puducherry**, 11 teachers were posted as full time kitchen in-charge in the central kitchens which meant that these teachers did not teach at all. **p69**

In **Uttarakhand**, involvement of teachers in mid-day meal activities resulted in diverting six to nine teaching hours in a week. As there are only 1-2 teachers for class I-V in a school, the programme significantly affected the quality of instruction in the primary schools. **P417**

In **Uttar Pradesh**, students and teachers were involved in preparation of mid-day meal and utilization of class rooms as stores or kitchen for cooking meals which adversely affected the teaching and learning process during school hours.

Children of six³⁰ primary schools were involved in cooking mid-day meal affecting adversely their learning process. **p455**



Children engaged in cooking mid-day meal at Shahjahanpur and Ghazipur

8. Impact Assessment

Besides Universalisation of primary education, improvement in the learning level and the nutritional status of children in primary classes is the main objective of the scheme. However, no reliable data on improvement in learning and nutritional level were maintained by the States.

a. Learning level

No independent mechanism/criteria to measure the improvement in learning level of children availing the mid-day meal in primary classes was prescribed. Though the original scheme guidelines 2004 provide for improvement in learning level of students, but this objective was dropped in the revised scheme 2006, without assigning any reason. **p61**

b. Nutritional level

One scheme objective was to positively impact the nutritional status of the primary school children. The Ministry, however, prescribed the impact parameters for assessing the nutritional status almost a decade after the scheme was introduced in 1995. 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 impact was to be monitored by the parent-teachers association/school level management and development committees. This, however, remained on paper as no basic indicators to monitor the incremental improvement in health levels in the children or specific norms for measurement of nutritional status were set by the Ministry to serve as benchmarks. Thus, the nutritional status remained unmonitored. It was only in 2007 that the Ministry of Human Resource

³⁰ Dharmapur, Ballia, Gauspur Bujurg-I and Martinganj, Ghazipur, Sharda Sadan, Jhansi, Mahanandpur, Rae Bareilly and Rujtan Kala, Khutar, Shahjahanpur

Development requested the Ministry of Health and Family Welfare to conduct regular health checks of the children. The Ministry has been unable to obtain any feedback from the Ministry of Health and Family Welfare of the extent of coverage of the specific target group of children. Besides the Ministry has not collected any related data to assess the impact of Mid-Day Meal on the Nutritional level of the children.

There was no mechanism of health checks in as many as 10³¹ states (Andhra Pradesh, Bihar, Gujarat, Jharkhand, Kerala, Manipur, Orissa, Tripura, Uttarakhand and Uttar Pradesh).

Neither micro-nutrient supplementation (vitamin/iron, folic acid, zinc etc) as per local area requirement nor de-worming tablets as per guidelines were provided in eight States³¹.

In **Andhra Pradesh**, during inspection of centralised kitchen run by the NGO in Hyderabad it was noticed that while cooking, the meal starch in huge quantity was being wasted and not used as ingredient in other items of food like dal etc. thereby losing nutritional value of the cooked food. District Education Officer, Hyderabad, failed (December 2006) to ensure that the children were provided meals as per revised calorific value of 450 calories by the NGO. **p77, p78 and p79**

In **Bihar**, though expenditure of Rs 59.87 crore was incurred on providing extra nutrient to 166.31 crore students during July 2007 to March 2008, no provisions of extra nutrient in the form of gram /gur /vegetable /fruit etc. were noticed in any school till July 2008. **p170**

In **Orissa**, nowhere had micronutrients (iron and folic acid) and de-worming medicines been given to children. **p374**

In **Tripura**, an expert committee consisting of a dietician, a nutritionist and the Joint Director of School Education was involved to prepare a menu which included provision of eggs twice a week. There was no system for periodic check up to assess the improvement in nutritional status of the children. **p388**

In **Uttarakhand**, reports of “School Health Programme” showed instances of anemia, Vitamin ‘A’ deficiency and iodine deficiency. **P416**

9. Monitoring

Mid-day meal scheme 2004 guidelines provide for formation of Steering-cum-monitoring committees at national, state, district and block levels, to provide guidance, co-ordination, monitoring and for taking appropriate action to meet the deficiencies/ complaints noticed/ observed during the course of

³¹ Arunachal Pradesh; Assam; Bihar; Gujarat; Haryana; Jammu and Kashmir; Orissa and Uttar-Pradesh.

implementation of the scheme. As per GOI guidelines, the inspections are to be arranged in a manner that all the schools are covered in a year and targets are fixed to cover on an average 25 *per cent* of the schools/Education Guarantee Scheme/Alternative and Innovative Education Centres in a quarter.

Every State Government /Union Territory administration is required to designate one of its departments as the nodal department to oversee implementation of the programme. State Governments / Union Territory administrations are required to set up implementation cells attached to the state nodal department to over-see the implementation of the programme.

The State nodal departments were to furnish monthly reports on the off-take of food grains, utilization certificates in respect of Central assistance provided for transportation /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 utilization certificates/reports were not being monitored by the Ministry regularly. **p66**

Out of 280 quarterly progress reports due from States during 2005-07, only 159 had been received in the Ministry. Few States like Gujarat, Bihar and Dadra and Nagar Haveli were sending all quarterly progress reports regularly but a sample check revealed that quarterly progress reports prior to December 2006 were not examined by the Ministry for any assurance/remedial measures. **p66**

Though steering-cum-monitoring committees were constituted at different levels but their meetings were rarely held regularly. Important issues like attendance of children, quality of the meal served, regularity at which meals were served, discrimination against children of weaker sections, cleanliness in cooking, serving and consumption of meal, implementation of varied menu etc. were not monitored by any State level committee as per guidelines of the scheme. District and block level committees were not formed in many districts of States like Bihar, Kerala and Orissa. Further, minutes of the meetings of steering-cum-monitoring committees were not available on record, nine states/UT³² furnished incorrect utilisation certificates. **p66, p70 and p71**

In **Andhra Pradesh**, it was observed that inspections of quality of cooked food served to children were not conducted by District Education Officers in all 204 test checked schools in nine districts. **p116**

In **Bihar**, Rs. 2.07 crore were earmarked for annual evaluation of scheme by an external agency but no such evaluation was undertaken. A mid-day meal monitoring cell was created in December 2006 to monitor and evaluate the scheme from block level to State level consisting of 625 resource persons. However, delay in appointment of the resource persons resulted in non-preparation of information in the prescribed forms from school level to district

³² Andhra Pradesh; Arunachal Pradesh; Bihar; Daman and Diu; Haryana; Madhya Pradesh; Manipur; Rajasthan and West Bengal

level resulting in delayed and unreliable progress reports being forwarded to mid-day meal Directorate in the State. **p173**

In **Gujarat**, there was 40 to 66 *per cent* shortfall in inspections during 2002-07. Shortfall in meetings of steering cum-monitoring-committees at different level was 59 to 100 *per cent*. **p245**

In **Kerala**, the state level committee was formed in January 2006 which could meet only once during 2005-08. In four³³ test checked districts no district level monitoring committee was formed. In three other districts³⁴, the committees were formed. However, they were not meeting regularly though they were required to meet four times in a year. Fifty one *per cent* Assistant Educational Officers reported that no block level committees were constituted.

No inspection by any nutrition experts of Food and Nutrition Board was conducted to monitor the quality of the mid-day meal served. The Noon Meal Supervisor could cover only about 10 *per cent* of the schools each year. During 2005-08, Rs.1.22 crore received for management, monitoring and evaluation of scheme was not used. **p296 and p303**

In **Madhya Pradesh**, steering-cum-monitoring committees were not constituted at block level in seven³⁵ districts. Meetings were, thus, not held as required at block level.

Jan Shikshak/ Cluster Resource Centre was to inspect all schools at least once in a month. At block and district levels a roster was to be prepared and the officers at block/district level were to inspect at least 10 schools and 5 remote locality schools in a month. No information/records relating to inspections were furnished by the checked districts/blocks. **p320**

In **Meghalaya**, during inspection, it was observed that proper records were not maintained by many schools/centres in absence of which monitoring of implementation of the scheme remained unassessed. **p357**

In **Orissa**, only two meetings of the state monitoring committee were held during 2004-08. District Social Welfare Officers and Block Development Officers were not furnishing quarterly progress reports regularly to the Department. These reports were not examined at the State level for any assurance or remedial measures for improving performance of the scheme. **p377 and p378**

In **West Bengal**, out of 168 blocks/municipalities in seven test-checked districts, steering-cum-monitoring committees were formed in 30 blocks/municipalities (27 during 2005-06, one during 2006-07 and two during 2007-08). Against requirement of 190 meetings during 2005-07 since formation of 28 block/municipality level state monitoring committees, only one meeting was held. **p489**

³³ Alappuzha; Idukki ; Kasaragod and Pathanamthitta;

³⁴ Kottayam; Kozhikode and Malappuram

³⁵ Betul; Burhanpur; Dindori; Mandla; Narsinghpur; Shahdol and Shivpuri.

Chapter-3

Conclusion and recommendations

Conclusion

- Implementation of the Mid-day meal scheme suffered due to in-built deficiencies at every stage starting from planning mainly due to absence of base line survey. This resulted in adoption of incorrect enrolment by Programme Approval Board for sanction of annual work plan and budget. All this resulted in excess or insufficient allocation of food grains and financial assistance from GOI.
- The primary objective of the scheme was Universalisation of primary education by increase in enrolment, attendance and retention. However, this objective mainly remained on paper as in majority of the states there was no reliable data to prove any increase in enrolment, attendance and retention of students.
- Management of food grains, starting from lifting of food grains from FCI godowns to its utilization by implementing agencies, was grossly inadequate. No dependable system was established to ensure proper accounting i.e. receipt and issue of food grains by various implementing agencies. This resulted in mid-day meal not being served to students due to short supply of foodgrains on one side and rotting of food grains due to excess allotment and supply on the other side.
- It was also observed that some States attempted to improve mid-day meal menu by adding variety to the meals. However, no uniform pattern or system was evolved for sharing of good practices adopted by these States.
- The school management was required to draw support of the community by involving gram panchayats, village education committees, teachers, parents and the district/block administration officials. However, the same was not attempted in many States as no record of any regular meetings with all the stakeholders was available.
- Micro-nutrient supplements and de-worming tablets were not provided to the children. 'Health profile' of students was not maintained separately by the school authorities. Therefore, monitoring of the health indicators specially with reference to area specific nutritional deficiencies among the growing children remain unattended.

- In most states, the teachers were actively involved in receipt of food grains, procurement of vegetables and condiments, supervision of cooking and serving of meals, thereby leading to a loss of valuable teaching time.
- In absence of regular inspection of the schools by State Monitoring Committees, the quality of the meals in terms of hygiene, calorie content, micro-nutrient supplements, etc. suffered. As per the guidelines of the schemes, the scheme was to be evaluated independently to ascertain the extent of achievement of its objective from an external agency nominated by the state. However, in majority of the states, this was not done.
- In most of the states, mid-day meal cells and steering-cum-monitoring committees were not set up at district and block levels respectively for better co-ordination and inter-action between different stakeholders involved in successful implementation of the scheme.

Recommendation for:

Ministry of Human Resource Development (MOHRD)

- MOHRD to ensure that annual work plan and budget of States are examined carefully by Programme Approval Board, specially with reference to enrolment data which is crucial for allotment of food grains and financial assistance by Government of India.

State Level

- Data relating to enrolment, attendance and drop-outs needs to be maintained at State level and National level to ensure appropriate allotment and utilisation of foodgrains and central assistance.
- Food grains management needs to be more specific and transparent with in-built checks and balances to prevent pilferage, loss and unnecessary retention etc. at various stages.
- Flow of funds from Central Government needs to be better coordinated so that sufficient funds are available for implementing the scheme at State, district and block levels. Sanction of funds to implementing agencies at the fag end of financial years needs to be avoided at all cost.
- School management is required to draw community support from Gram Sabha, NGOs, etc. for timely cooking, serving of meals without involving students and teachers so that valuable teaching hours are not wasted on mid-day meal activities.

- Involvement of parent teacher associations/mother teacher associations/ Vidyalaya Shiksha Samiti should be ensured for checking the quality and quantity of cooked meals served to the children.
- In order to ensure long term benefits of the scheme, appropriate health checks and learning tests need to be designed for primary school students after consulting experts in this field.
- Monitoring needs to be strengthened and made effective at all levels i.e. national, state, district and block levels by regular and surprise inspections so as to identify and over come operational bottlenecks at each stage.

Annex A

Summary of the Components of the Scheme

Components of scheme to be financed	1995 to August 2004		September 2004 to June 2006		July 2006 onwards	
	Central	State	Central	State	Central	State
Foodgrains	Free supply of food grains by GOI through FCI at the rate of 100 grams per child per school day.					
Transportation	Subsidy@ Rs. 50/- per quintal reimbursed to Specified Nodal Transport Agency	Remaining cost of transportation of food grain	From 1.10.04 subsidy at the rate of Rs. 100 per quintal for special category states* and @ Rs. 75 per quintal for other states and remaining cost on transportation by states			
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 1.9.2004 Re 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.
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 the development programmes (detailed at sl. No. 6 in these guidelines)	
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 B

Budget allocations and expenditure as per the Appropriation Accounts

(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 ³⁶
2005-06	3186.34	3184.00
2006-07	5234.27	5230.74
2007-08	7313.48	5727.96
Total	19796.67	18205.34

Note: The expenditure excludes value of subsidy allowed on supply of foodgrains for the scheme.

³⁶ There was difference of Rs. 1232 crore in the expenditure as per records of the Ministry (MID-DAY MEAL 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.

Annex C

Utilization of funds excluding cost of food grains

S. No.	Name of State	Period of audit coverage	Funds allotted		Total funds allotted	Released	Expenditure	Savings(-) against fund allotted/available	Remarks
			Central	State					
			1	Andhra Pradesh					
2	Arunachal Pradesh	2002-07	28.02	0.35	28.37	25.72	(-) 2.65		
3	Assam	2004-08	396.04	49.06	445.10	371.32	292.32*	(-) 179.17	Short released Rs.73.78 crore. Rs 26.39 crore received from other schemes
4	Bihar	2003-08	1227.65	625.19	1852.84	1608.31	1608.31@	(-) 244.53	Short released by GOI Rs 143.23 crore GOB Rs101.30 crore
5	Chhattisgarh	2002-07	156.92	314.71	471.63	471.63	419.95	(-) 51.68	
6	NCT Delhi	2001-06	0	144.00	144.00	121.97	116.27	(-) 27.73	Short released Rs 22.03 crore GOI reimbursed Rs.50.30 crore
7	Gujarat	2002-07	259.63	667.86	927.49	927.49	903.17	(-) 24.32	
8	Haryana	2003-07	84.23	143.15	227.38	227.38	170.36	(-) 57.02	There were large savings (25 per cent)
9	Jammu & Kashmir	2004-08	104.56	25.91	130.47	130.47	78.23	(-) 52.24	There were savings of 67 per cent
10	Jharkhand	2003-08	378.67	378.06	756.73	756.73	551.14	(-) 205.59	There were large savings (27 per cent)
11	Kerala	2003-08	177.43	392.45	569.88	569.88	521.21	(-) 48.67	
12	Madhya Pradesh	2003-08	759.56	446.45	1206.01	1206.01	1094.20	(-) 111.81	
13	Manipur	2003-08	50.60\$	0	50.60	47.34	39.26	(-) 11.34	Short released Rs 3.26 crore and Rs. 7.78 crore kept in 8449-deposits
14	Meghalaya	2002-07	20.11	7.23	27.34	27.34	19.08	(-) 9.65	Opening Balance Rs. 1.39 crore
15	Orissa	2003-08	660.01	250.58	910.59	680.57	645.00	(-) 265.59	Short released Rs 230.02 crore
16	Tripura	2003-08	61.84	11.08	72.92	72.92	72.38	(-) 0.54	Expenditure as per Finance Accounts Rs. 71.87 crore.
17	Uttarakhand	2002-07	75.67	109.30	184.97	184.97	130.57	(-) 54.40	Net saving Rs.30.57crore as Rs. 23.83 crore surrendered
18	Uttar Pradesh	2004-07	917.28	84.16	1001.44	1073.14	957.00	(-) 116.14	Rs 71.70 crore excess released
19	West Bengal	2002-07	387.75	883.92	1271.67	1271.67	1111.24	(-) 160.43	
	Total		6262.86	5718.46	11981.32	11479.40	9758.86	(-) 2321.94	

* Funds released by State Nodal Officer to District Nodal Officers

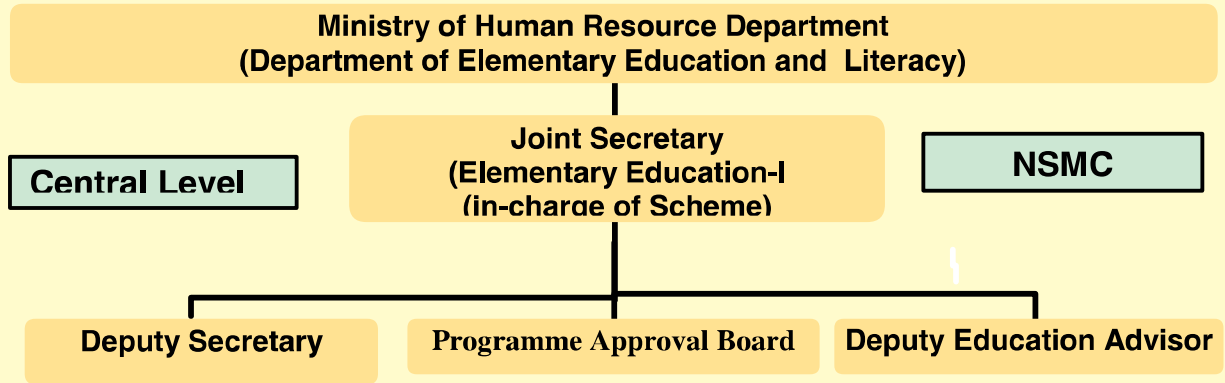
@ Funds released to Bihar Education Project Council (BEPC) shown as expenditure

\$ The Department did not maintain the details of funds provided by the Central and the State Governments separately except for the year 2007-08.

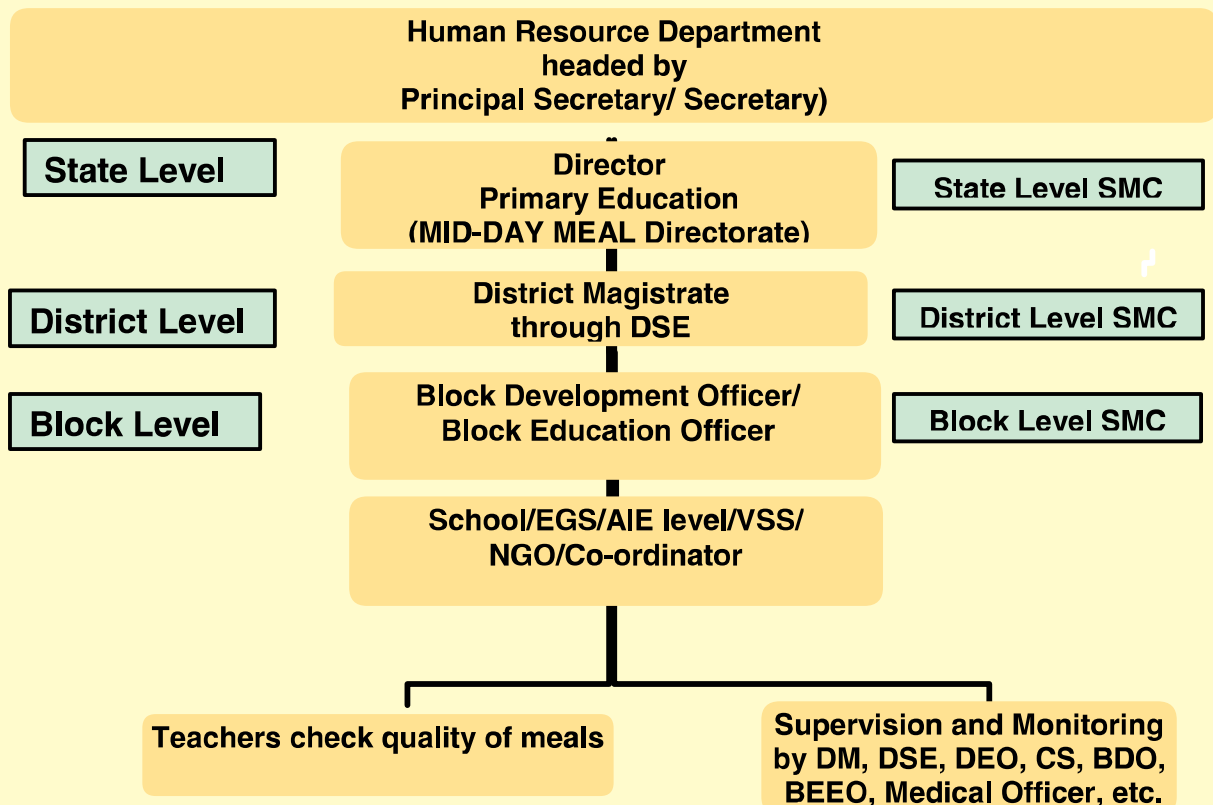
Annex D

Organisational set up and Monitoring level

National Level



State Level



NSMC: National Level Steering-cum-Monitoring Committee

SMC: Steering-cum-Monitoring Committee

DSE: Divisional Superintendent of Education

DM: District Magistrate

DEO: District Education Officer

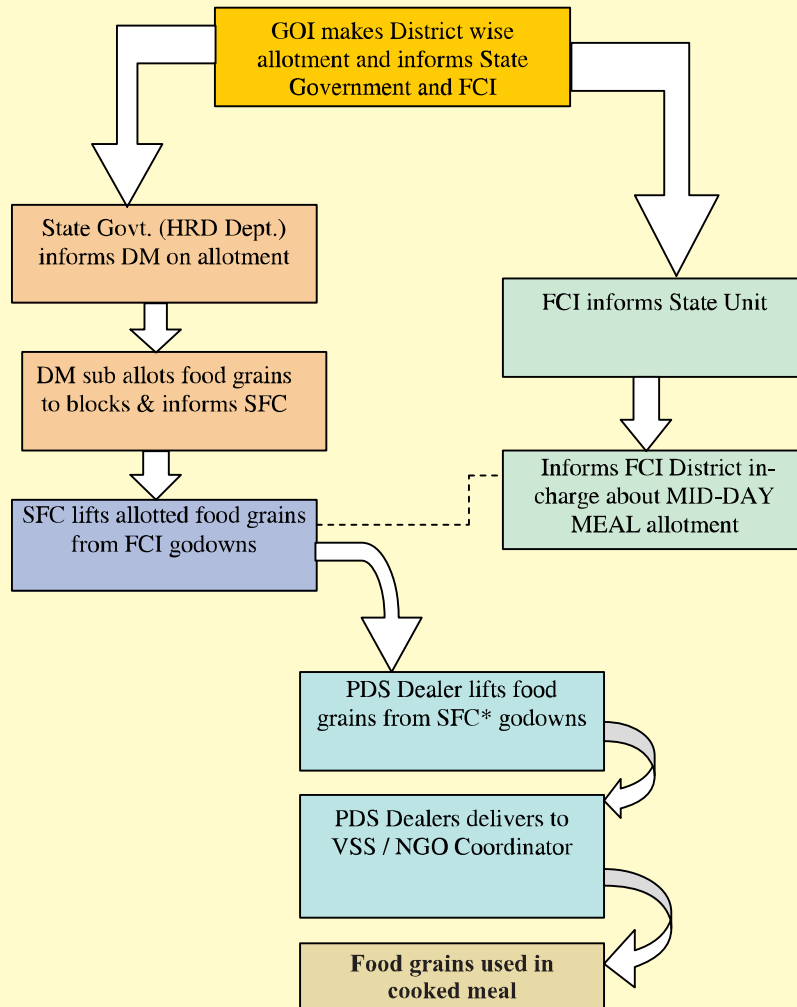
CS: Civil Surgeon

BDO: Block Development Officer

BEEO: Block Education Extension Officer

Annex E

Flow Chart of Food grains



* SFC = State Food Corporation
or
State Food and Supply Corporation/Department
or
Food and Supply Departments
or
Nagrik Aapoorti Corporation
(known by any above names in various States)
HRD: Human Resource Development
PDS: Public Distribution System
VSS: Vidyalaya Shiksha Samiti

Annex F

Statewise Audit Coverage

A. Audit coverage at National level

Performance Audit Report (Union Government)	2002-07
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B. Audit coverage at State level

S.No.	State	Period
1	Andhra Pradesh	2002-08
2	Arunachal Pradesh	2002-07
3	Assam	2003-08
4	Bihar	2003-08
5	Chhattisgarh	2002-07
6	NCT Delhi	2001-06
7	Gujarat	2002-07
8	Haryana	2003-07
9	Jammu & Kashmir	2004-08
10	Jharkhand	2003-08
11	Kerala	2003-08
12	Madhya Pradesh	2003-08
13	Manipur	2003-08
14	Meghalaya	2002-07
15	Orissa	2003-08
16	Tripura	2003-08
17	Uttarakhand	2002-07
18	Uttar Pradesh	2002-07
19	West Bengal	2002-07

ANNEX G

Text of Performance Audit Reviews
Mid-Day Meal Scheme