

### 2.3 Implementation of Akshara Dasoha (Mid-day Meal) Scheme

#### Highlights

*To improve enrolment and attendance, preventing drop-outs and improve the nutrition/learning level of children in schools, the Government of India launched the National Programme of Nutritional support to Primary Education in August 1995 as a centrally sponsored scheme. Integrating the centrally sponsored scheme the State Government launched (June 2002) the Akshara Dasoha (Mid-day Meal) Scheme in seven districts of the State. The scheme was extended to the entire State in July 2003.*

The funds under the scheme were not fully utilised by Zilla Panchayats. No instructions had been issued regarding the utilisation of interest of Rs.4.44 crore earned on scheme funds.

(Paragraphs 2.3.6.1 and 2.3.6.2)

The foodgrains lifted was 73 per cent of allocation and utilisation was 96 per cent of quantity lifted.

(Paragraph 2.3.7)

There was reduction in enrolment in schools covered under the scheme. There was no system to measure the relationship between Mid-day Meal scheme and its impact on enrolment, attendance, retention, dropout and learning level.

(Paragraph 2.3.8.2)

Supply of nutrients was not as per schedule adversely affecting the intention of scheme. There was no proper system to assess the status of health of children.

(Paragraphs 2.3.9.1 and 2.3.9.2)

Twenty eight per cent of the sanctioned kitchen-cum-storesheds were yet to be constructed. Forty three per cent of kitchens in Zilla Panchayat, Bijapur were in dilapidated condition. An investment of Rs.97.81 lakh on appliances remained idle.

(Paragraphs 2.3.11.1 and 2.3.11.2)

### 2.3.1 Introduction

With an intention to boost the universalisation of education and simultaneously improve the nutrition of students in primary classes, Government of India (GOI) launched (August 1995) the National Programme of Nutritional support to Primary Education (NPNSPE) as a centrally sponsored scheme. Under the scheme the children studying in Class I to V were supplied dry foodgrains (Rice/Wheat) at three Kgs per student per month provided the child had attendance of 80 *per cent*. Integrating the centrally sponsored scheme, the State Government launched (June 2002) the Akshara Dasoha Scheme [Mid-day Meal (MDM) Scheme] in seven districts of the State. The scheme was extended to the entire State in July 2003. The scheme initially covered children studying in classes I to V in Government/Local Bodies schools. The scheme was extended to students studying in Aided Schools (September 2004) and Class VI and VII (October 2004). The scheme was intended to

- ✓ Improve enrolment and attendance,
- ✓ Prevent drop-outs, and
- ✓ Improve nutrition and learning levels among children.

The scheme envisaged supply of cooked food and micro-nutrients consisting of Vitamin-A, Iron and Folic acid tablets and six monthly dose for deworming.

### 2.3.2 Organisational structure

Organisation/Agency	Responsibility
Secretary, Primary and Secondary Education Department	Overall control and monitoring
Commissioner of Public Instructions	Nodal officer for implementation, evaluation and monitoring at the State level
Director, Department of Health and Family Welfare	Procurement and supply of nutrients
Chief Executive Officer, Zilla Panchayat (up to April 2005 Deputy Commissioner of the District)	Nodal officer for implementation at the ZP level, co-ordination of implementation of the scheme with Education Department, Food and Civil Supplies Department
Executive Officer, Taluk Panchayat	Supply of food articles to schools, supervision and monitoring of supply of food and payment of wages to cooks, etc.
Headmaster and School Development Monitoring Committee (SDMC)	Supervision of kitchen, quality of food and distribution, etc. Ensuring non-wastage of teaching time for preparation of food and overall monitoring at school level

### 2.3.3 Audit objectives

Performance audit of the scheme was carried out to verify:

- ❖ Impact on enrolment, attendance and retention of children
- ❖ Impact on nutritional levels
- ❖ Impact on learning levels
- ❖ Whether procedures were in place for implementation of the scheme efficiently and economically
- ❖ Whether the monitoring system was effective.

### 2.3.4 Scope of Audit

Performance appraisal of the implementation of the scheme for the years 2002-03 to 2006-07 was conducted (July to October 2007) by test-check of records of Secretary, Primary and Secondary Education Department, Commissioner of Public Instructions (CPI), Director, Department of Health and Family Welfare, Joint Director (MDM Scheme), Food Corporation of India (FCI) and Karnataka State Food and Civil Supplies Corporation (KSFCSC), Chief Executive Officer (CEO), Zilla Panchayat (ZP), Executive Officer (EO), Taluk Panchayats (TPs) and Headmasters of schools. The coverage of audit was

- 8<sup>^</sup> ZPs out of 27 ZPs (30 per cent)
- 62 out of 176 taluks (35 per cent)
- 160 schools (minimum of 20 schools per district) in selected districts

The sampling for coverage of audit was done by Simple Random method without replacement. The selection of schools included 48 urban schools (30 per cent) and 112 rural schools (70 per cent).

### 2.3.5 Audit criteria and methodology

The criteria and methodology adopted were as follows:

#### *Audit criteria*

- Scheme guidelines issued by GOI and State Government
- Instructions issued by the CPI from time to time
- Procedure for placing indents for food articles from FCI and KSFCSC.

<sup>^</sup>Belgaum, Bijapur, Chamarajanagar, Chickmagalur, Dharwad, Gadag, Gulbarga and Tumkur

### **Methodology**

- Entry conference (July 2007) with Education Department on the criteria and methodology of audit and incorporation of their suggestions
- Test-check of files relating to allotment of food articles and settlement of transport bills
- Test-check of records at school level
- Review of records relating to utilisation and monitoring
- Exit conference on audit findings was held (January 2008) and views of the Government have been considered.

### **Acknowledgement**

Audit acknowledges the co-operation and assistance extended by the Secretary, Primary and Secondary Education, Commissioner of Public Instructions, Director, Department of Health and Family Welfare, ZPs and their officials at various stages of conduct of performance appraisal.

### **Audit findings**

Audit findings are discussed in the succeeding paragraphs:

#### **2.3.6 Budget and expenditure**

**2.3.6.1** The planning of the scheme and estimate of the funds required for implementation in a year were prepared based on the enrolment of students in the schools as of September of the preceding year. The expenditure of the scheme from I to V standards was met by both GOI and State Government. The entire expenditure for VI and VII standards was met out of State funds. The central assistance for the scheme was provided by way of free supply of foodgrains (rice/wheat) at the rate of 100 grams per student per school day. The Central Government further reimbursed the following expenditure in the form of subsidy.

- ✓ Subsidy for transportation of foodgrains from the nearest FCI depot to the school at the rate of Rs.75/- per quintal (prior to October 2004 the rate of subsidy was Rs.50/-)

- ✓ Cost of cooking – The entire cooking cost up to August 2004 was borne by the State Government. GOI extended subsidy for cooking cost (September 2004) as under:
  - 15 *per cent* of additional central assistance (ACA) under the Pradhan Mantri Gramodaya Yojana (2003-04 onwards)
  - Additional assistance of Rs.1.50 (up to June 2006 the rate was Rs.1/-) per child per school day
- ✓ Assistance (June 2006) for physical infrastructure like kitchen cum store, water supply, cooking devices, etc. up to a maximum of Rs.60,000/- per unit per school and cost of replacement of kitchen devices at Rs.5000/- per school

The central assistance received is credited to the State funds and the State Government allocated the funds to the ZPs including its own share. The details of allocation (including central share), releases, expenditure for the years 2002-07 were as under:

Year	Allocation (including central share)	Release	Expenditure	Balance
	(Rupees in crore)			
2002-03	44.62 (Central Share:Nil)	40.71	37.36	3.35
2003-04	137.37 (Central share:15.00)	137.37	137.37	-
2004-05	247.00 (Central Share:80.89)	215.50	215.44	0.06
2005-06	256.00 (Central share:108.47)	256.00	256.00	-
2006-07	253.47 (Central share:206.17)	253.48	253.48	-
<b>Total</b>		<b>903.06</b>	<b>899.65</b>	<b>3.41</b>

Source: Commissioner of Public Instructions

**Funds were not fully utilised by ZPs. No instructions regarding utilisation of interest of Rs.4.44 crore earned**

Though the figures of CPI had indicated that almost the entire grants had been utilised during 2003-07, it was noticed in the ZPs test-checked that utilisation for the period 2002-07 varied from 51 to 86 *per cent*. As evident, there was wide variation between the expenditure figures as booked by the CPI and the expenditure recorded by ZPs. The department attributed the variation in the figures of expenditure between CPI and ZP to the practice of CPI treating the

amount of grants released to ZPs as expenditure on release itself whereas the ZPs would account for the expenditure after it was incurred. Thus, the CPI who is the nodal officer for implementation, evaluation and monitoring at the State level booked the expenditure on release of grants and did not capture the expenditure incurred by ZPs.

**2.3.6.2** The scheme funds were deposited in Bank accounts by the ZPs. As of March 2007, the interest earned on these funds in 21 ZPs was Rs.4.44 crore. In the absence of scheme guidelines specifying the method of utilisation of interest earned, Government may consider utilising the interest suitably in the scheme.

### 2.3.7 Foodgrains

The food grains lifted was 73 per cent of the allocation

The guidelines stipulated that the indent for foodgrains for the academic year had to be placed with GOI by 15 January every year based on the enrolment as at the end of September of the previous academic year. The details of allocation, release and utilisation of foodgrains for the years 2002-07 were as under:

Year	Opening Balance	Allocation	Quantity actually lifted	Total quantity of foodgrains available	Utilisation	Balance
(in quintals)						
2002-03	Nil	1535646	1191945	1191945	1082713	109232
2003-04	109232	1458532	850891	960123	811117	149006
2004-05	149006	1174955	870720	1019726	887219	132507
2005-06	132507	1128636	824169	956676	824169	132507
2006-07	132507	965175	832768	965275	787487	177788
<b>Total</b>			<b>4570493</b>		<b>4392705</b>	

(Source: Commissioner of Public Instructions)

Thus, the actual quantity of foodgrains lifted was on an average 73 per cent of the allocation and utilisation was 96 per cent of the lifted quantity. The Government attributed (January 2008) this to the reduction in enrolment and lesser consumption of food by the children studying in I to III standards.

### 2.3.8 Universalisation of education

Two per cent of targeted children were out of school as of March 2006

**2.3.8.1** The scheme was launched with an intention of helping the universalisation of primary education by improving enrolment, attendance and retention. Universalisation of primary education covers the children in the age group of 6 to 14. The population of targeted children in the age group of 7-14

years and number of children of this group who were out of school (children census 2006) in the State was as under:

Year	Total child population of age group (7-14)	No. of children out of school including drop outs(7-14 years)
2006	6587591	126484

Source: Educational Management Information System

Thus, it would be seen from the above figures that 1.26 lakh (2 per cent) children were out of school as of March 2006.

### 2.3.8.2 Impact on enrolment

Improvement in enrolment, retention and attendance was the primary objective of the scheme. It was noticed that the enrolment in Government and aided schools covered under the scheme had reduced from 66.19 lakh in the year 2002-03 to 59.85 lakh in the year 2006-07 indicating a reduction of 6.34 lakh (10 per cent). However, in the same period enrolment in unaided schools not covered under the scheme increased from 10.87 lakh to 17.70 lakh indicating an increase of 6.83 lakh (63 per cent). The yearwise details of enrolment in Government, aided and unaided schools were as under:

Year	Enrolment in schools covered under MDM scheme			Enrolments in schools not covered under MDM scheme
	Government	Aided	Total	
	(in lakh)			
2002-03	58.79	7.40	66.19	10.87
2003-04	59.29	7.36	66.65	11.90
2004-05	57.26	7.18	64.44	14.56
2005-06	54.91	7.23	62.14	15.87
2006-07	53.05	6.80	59.85	17.70

Source: Educational Management Information System

**No system of measuring relationship between MDM scheme and impact on enrolment, attendance, retention and drop-out.**

Thus, it would be seen that there was no positive impact on enrolment in schools covered under the scheme. The Government attributed the decrease in enrolment in Government schools to lack of basic facilities, libraries, school buildings, shortage of teachers, absence of cleanliness, etc. The State Government in Education Management Information System stated that as of March 2007, 95 per cent of the Government schools had their own buildings with 75 per cent of them having drinking water, toilets and library. Further, 59 per cent of the schools had electrical power and 42 per cent of the schools had playgrounds and shortage of teachers were only 10 per cent. The

Government may therefore like to analyse the reasons for drop outs in these schools despite the supply of mid day meals and existence of facilities that were comparable with schools outside the ambit of the scheme.

**2.3.8.3 Impact on disadvantaged section of society**

**No special action plan drawn for disadvantaged sections**

One of the objectives of the NPNSPE scheme was to encourage poor children belonging to disadvantaged sections to attend schools more regularly. The State Government did not identify such sections nor was any special action plan drawn up. Generally, children belonging to Scheduled Castes/Scheduled Tribes (SC/ST) and Backward Classes were considered to belong to disadvantaged section. The year-wise details of enrolment of SC/ST students in MDM scheme covered schools and others were as under:

Year	Enrolment in schools covered under MDM scheme	Enrolments in schools not covered under MDM scheme
	(Figures in lakh)	
2004-05	19.77	1.86
2005-06	19.19	1.76
2006-07	19.00	2.35

Source: Educational Management Information System

It would be seen from the table above that the enrolment of SC/ST students in Government and aided schools covered under the scheme had reduced from 19.77 lakh (2004-05) to 19.00 lakh (2006-07).

**2.3.8.4 Impact on retention and attendance**

The scheme aimed at improving attendance and retention of children in schools. The year-wise details of retention and attendance in Class I to VII in the test-checked districts were as furnished in the **Appendix 2.2**.

- ✓ In test-checked ZPs it was noticed that the average attendance during the period from 2003-04 to 2006-07 varied from 75 to 100 *per cent*
- ✓ In ZP, Gulbarga where the scheme was implemented from 2002-03, the percentage of attendance increased from 58 to 90 *per cent* during 2003-04 and subsequent years varied from 75 to 85 *per cent* indicating significant improvement



- ✓ The data furnished by the department indicated that the drop out rate\* had reduced from 31 per cent (2002-03) to 14 per cent (2006-07).

The Government had not assessed the impact on retention, attendance and drop-out, as a result of introduction of MDM scheme. The Government stated (January 2008) that MDM was one of the components along with other schemes like Kali-Nali programme (Learn and enjoy), Chinnara Angala, Mobile schools, innovative activities for girls, Edusat programme, providing science lab/museum, National programme of education for girls, education at elementary etc., which had an impact on the enrolment, attendance, retention and drop-outs.

### 2.3.9 Nutrition

#### 2.3.9.1 Supply of medicines

Supply of nutrients was not as per schedule adversely affecting the intention of the scheme

One of the major objectives of the scheme was to positively impact the nutritional status of children. To achieve this objective it was proposed to provide Vitamin A tablets once in six months, Iron and folic acid tablets for 36 weeks at the rate of three tablets a week and also deworming tablets at the rate of 2 tablets once in six months. The Director, Department of Health and Family Welfare was to procure medicines and supply to ZPs for further distribution. As of March 2007, the funds released for the supply of medicines and expenditure incurred thereof were as under:

Year	Opening balance	Funds released	Available funds	Expenditure	Balance
(Rupees in crore)					
2002-03	-	1.57	1.57	0.36	1.21
2003-04	1.21	2.60	3.81	1.93	1.88
2004-05	1.88	5.91	7.79	3.74	4.05
2005-06	4.05	-	4.05	Nil	4.05
2006-07	4.05	6.03	10.08	1.06	9.02
<b>Total</b>		<b>16.11</b>		<b>7.09</b>	

\*The department determines the retention of a child in a school by comparing the enrolment of children in Class I and in Class VIII after a period of seven years. The formula for drop out rate was

$$\frac{\text{Enrolment in Class I (1997-98)} - \text{Enrolment in Class VIII (2004-05)} * 100}{\text{Enrolment in class I (1997-98)}}$$

It could be seen that only Rs.7.09 crore (44 *per cent*) out of total fund of Rs.16.11 crore had been utilised for the purchase of medicines. It could be further seen that expenditure incurred during 2002-03, 2003-04 and 2006-07 was very meagre. Audit also noticed the following shortcomings in the supply of nutrients.

- ❖ The medicines for the year 2002-03 were purchased at the end of the academic year (March 2003) resulting in nutrients not being supplied in that year.
- ❖ In ZP, Gulbarga, order for medicines for the year 2004-05 was placed only in the next financial year (April 2005) and these medicines were actually supplied in October 2005 and October 2006 resulting in non-supply of nutrients during 2004-05.
- ❖ The Iron and Folic acid tablets supplied (January 2004) in ZP, Gulbarga were declared (July 2005) after a lapse of 18 months as sub-standard and were hence not issued to children. Similarly, in ZP, Belgaum the medicines supplied (November 2006) were declared (March 2007) as sub-standard. The value of sub-standard medicines was Rs.30.11 lakh out of which Rs.11.08 lakh had been paid (March 2004) to the supplier by Director, Department of Health and Family Welfare.

The department attributed (January 2008) the non-purchase of medicines in time to court cases by suppliers and black listing of suppliers resulting in delay in finalisation of tenders. Thus, the supply of nutrients was not as per schedule, adversely affecting the objective of improving the nutritional levels of the children.

#### **2.3.9.2 Health check-up of children**

Periodical check-up of children to ascertain their general health condition and the effect on nutrition as a result of supply of MDM was required. It was noticed in audit in test-checked ZPs that there was no proper system of medical check-up of the children. No records regarding the health conditions

**There was no proper system to assess the status of health of children**

of children indicating height, weight etc., had been maintained. It was stated that health-cards had been introduced (February 2007) to keep a record of the health conditions of the children. It was, however, noticed in test-checked ZPs that this was not the case. Thus, there was no system to assess the status of health and nutrition of children in the schools.

### 2.3.10 Learning levels

**There was no mechanism to link impact on learning levels to the MDM scheme**

One of the objectives of the scheme was to improve the learning levels of the children. The scheme guidelines, however, did not lay down any norms or standards to assess the improvement in learning levels of the children. The National Curriculum (2005) had stated that assessment of quality should aim at systematic reforms and improvement of the teaching, learning process. Eduvision document (2003) of the State had stressed the need to assess the quality through a statutory organisation. The Government after a lapse of two years constituted (May 2005) Karnataka School Quality Assessment Organisation (KSQAO). KSQAO adopted following statement for assessment of quality:

“Enroll all eligible children and retain them in the system. They should qualify for promotion to the next class on performance”.

The Quality Assessment Report (July 2006) of KSQAO in respect of Government and aided schools revealed that average quality learning competency was *70 per cent*. In the absence of any such studies for earlier years, the impact of the scheme on learning levels could not be assessed. Government stated (January 2008) that many schemes were implemented in the State and MDM was one among them. The impact of the scheme on learning level, therefore, could not be exclusively measured. Thus, there was no mechanism to link impact of the scheme on the learning levels.

### 2.3.11 Other important points

#### 2.3.11.1 Construction/maintenance of kitchens

Twenty eight per cent of sanctioned kitchen-cum-store sheds were yet to be constructed

- ❖ The scheme contemplated construction of kitchen-cum-store room with adequate space for storing food articles and cooking activities to avoid storing of articles in class rooms. It was decided that 38,926<sup>^</sup> kitchen-cum-store sheds had to be constructed in the State. Out of this 10,730 kitchen centers (28 per cent) were yet to be constructed as of March 2007.

Forty three per cent of kitchen centers in Zilla Panchayat, Bijapur were in dilapidated condition

- ❖ In ZP, Bijapur, it was identified (January 2006) that 514 (43 per cent) out of 1204 kitchen centers were in dilapidated condition and required urgent repairs. Further, 485 centers had no drinking water facilities. As of March 2007, no action had been taken to repair these centres and arrange for drinking water. Thus, the possibility of food being cooked in unhygienic conditions cannot be ruled out.

#### 2.3.11.2 Idle investment

Utensils, gas stoves and water tanks with an investment of Rs.97.81 lakh remained unutilised

- ❖ In 3<sup>♥</sup> ZPs, utensils and gas stoves costing Rs.90.86 lakh (purchased in 2003-04) had remained unutilised (since April 2005). The ZPs stated that as the implementation of the scheme in these ZPs had been entrusted to Non-Government organizations (NGOs), the utensils remained idle and that action would be taken to transfer them to needy schools.
- ❖ In Tumkur district 1302 plastic water tanks of different capacities (1000, 500 and 200 litres) costing Rs.18.84 lakh were purchased (July 2003). Out of these, 512 tanks amounting to Rs.6.95 lakh in five<sup>£</sup> taluks were not installed (August 2007). The TPs attributed non-release of grants for non- installation of these water tanks. Thus, an investment of Rs.6.95 lakh remained idle.

<sup>^</sup> 38459 during 2003-04 and 467 during 2004-05

<sup>♥</sup> Bangalore (Urban), Dharwad and Gadag

<sup>£</sup> Chikkanayakanahalli, Koratagere, Kunigal, Pavagada and Tiptur

### 2.3.12 Monitoring and evaluation

Financial support from GOI for monitoring and evaluation was poor

- ❖ The NPNSPE guidelines provided for grant of central assistance for management, monitoring and evaluation at the rate of not less than 1.8 *per cent* of the total assistance on supply of free foodgrains, actual cost on transportation of foodgrains and cooking cost. The details of assistance to be received and actually received were as under:

Year	Assistance to be released*	Actually released	Short release
(Rupees in crore)			
2004-05	1.17	Nil	1.17
2005-06	2.78	1.91	0.87
2006-07	3.20	-	3.20
<b>Total</b>	<b>7.15</b>	<b>1.91</b>	<b>5.24</b>

\*worked out by Audit based on cost of foodgrains, transport and cooking

Thus, as against an assistance of Rs.7.15 crore only Rs.1.91 crore (27 *per cent*) was received indicating that the financial support from GOI for monitoring and evaluation was poor.

- ❖ The scheme guidelines provided for constitution of steering cum monitoring committees at state, district and taluk level. The State Steering Committee was constituted (December 2005) after three years of commencement of the scheme. The Committee, as of March 2007, held four meetings. At the district and taluk level the Committees were constituted in the year 2003-04 and were holding regular meetings. Thus, an effective monitoring system was in place.
- ❖ The evaluation of the programme was conducted (2006) by Agriculture University, Dharwad. The report pointed out that
  - Enrolment had reduced but retention and attendance improved
  - Only 25 *per cent* of schools supplied nutrients
  - Learning abilities had improved.

The study inter-alia made following recommendations for the improvement of the scheme.

- ❖ Construction of kitchens should be completed
- ❖ Teaching time should not be utilised for the scheme

- ❖ Cooks appointed under the scheme should have security of jobs and salary to be paid through banks
- ❖ Kitchen garden in all schools be developed.

Government is yet to take action on the evaluation report.

### **2.3.13 Conclusion**

The review of the scheme revealed that there was no mechanism to measure the relationship between the MDM scheme and impact on enrolment, attendance, retention and drop-outs. The Government has not framed guidelines to identify the disadvantaged sections of society and draw action plans for improving their enrolment and retention in schools where the scheme has been implemented. Implementation of the sub-programme of improving the nutrition condition of the children was tardy and the kitchens in all the schools were not constructed.

### **2.3.14 Recommendations**

- ✓ The drop in enrolment in Government schools inspite of having reasonably good infrastructure and supply of cooked food, requires to be analysed and remedial action taken
- ✓ The system of supplemental nutrition programme requires to be strengthened to ensure supply of medicines regularly and to measure the health conditions of the children
- ✓ Adequate provisions for storage are to be made and kitchens should be constructed
- ✓ A system has to be developed to link the implementation of the scheme to improved learning levels and to achieve the intended target of improving the enrolment and retention of children.

The matter was referred to Government in December 2007; specific replies of the Government is awaited (March 2008).