

Performance Audit

Group IX Mid Day Meal

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National Programme of Nutritional Support to Primary Education (NP-NSPE) MID DAY MEAL

BRIEF HISTORY

- In 1925, a Mid Day Meal Programme was introduced for disadvantaged children in Madras Municipal Corporation.
- Started in the 1960s by Kumaraswami Kamraj in Tamil nadu and later expanded by M.G Ramachandran in 1982.
- World's largest feeding programme reaching up to 12 crore children.
- On 15th Aug 1995, Government of India implemented it as the National Programme of Nutritional Support to Primary Education (commonly known as Mid Day Meal Scheme) and was launched as a Centrally Sponsored Scheme initially in 2408 blocks in the country.
- Initially focused on children at Primary Stage(I-V) in Govt, Local body and Govt aided Schools and extended to Upper Primary Stage(VI-VIII) from 2008.

On November 28, 2001 the Supreme Court of India passed an order stating: "We direct the State Governments/Union Territories to implement the Mid-Day Meal Scheme by providing every child in every Government and Government assisted Primary School with a prepared mid-day meal."

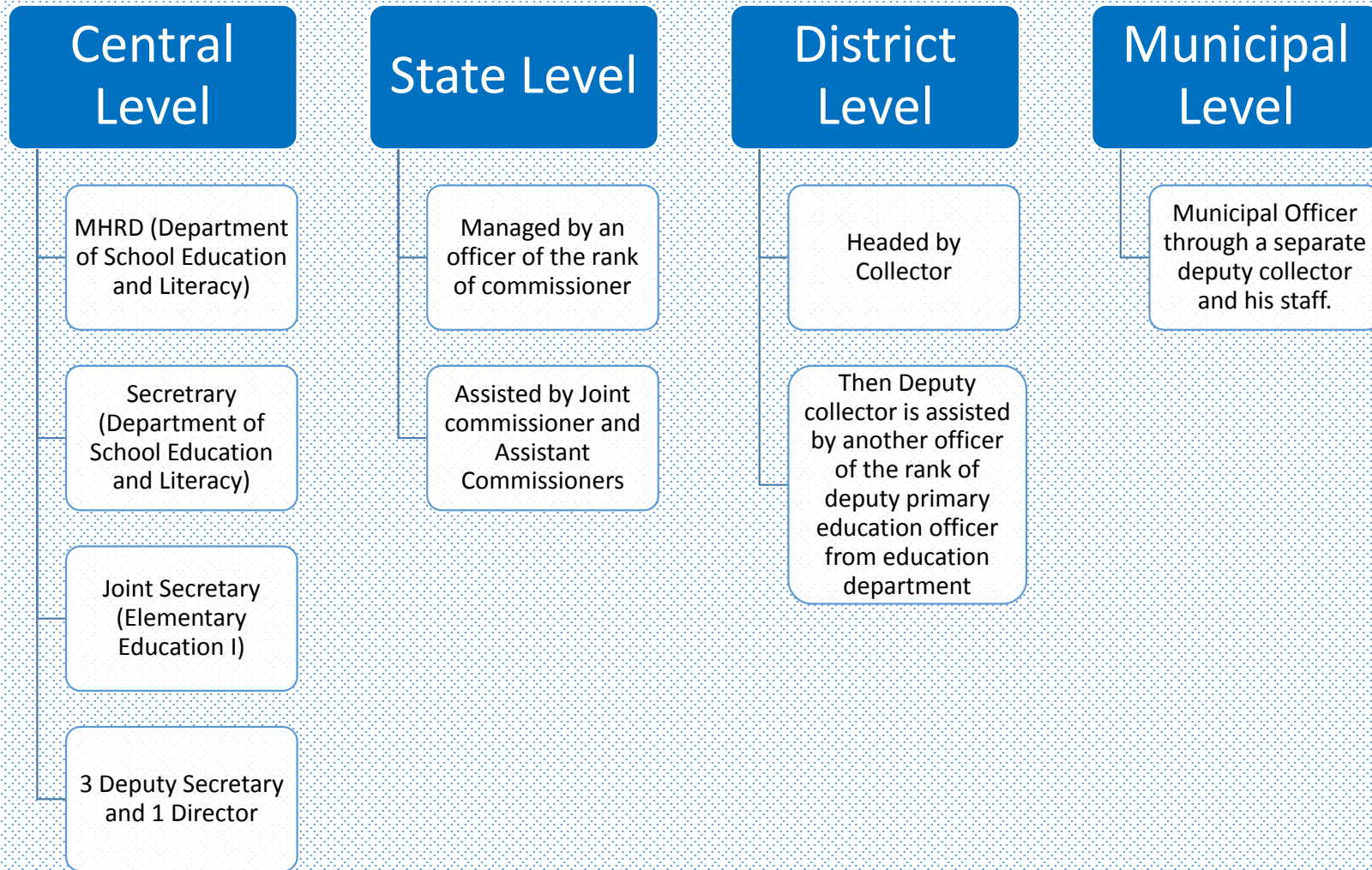
Rationale of Mid Day Meal Scheme

- Escalating Figures of the regular students in Enrollment, Attendance and Retention
- Preventing Classroom Hunger
- Improvement in Intrinsic Educational Values and healthy good habits
- Spread egalitarian values and foster the Social Equality
- Enhancing Gender Equality
- Cognitive, Emotional and social development with Psychological Benefits

Nutritional Support

Components	Primary	Upper Primary
Quantity	100 g	150 g
Calorie	450 kcal	700 kcal
Protein	12g	20g
Micro-nutrients	Iron, Folic acid, Vit A	Iron, Folic acid, Vit A

Organization Structure



Financial Management, Planning & Implementation

- Centre Share (CS) and State Share(SS) for implementing the Scheme:

Category of States	CS (in %)	SS (in %)
Special Category States (NE, HP, UK, J&K, Sikkim)	90	10
Union Territories	100	0
Other States	60	40

- Fund for food-grains are allocated biannually, firstly in Feb of previous FY and the final installment in the 1st week of August of current FY.
- Continuous availability of Fair Average Quality (FAQ) of food-grains is the responsibility of FCI.

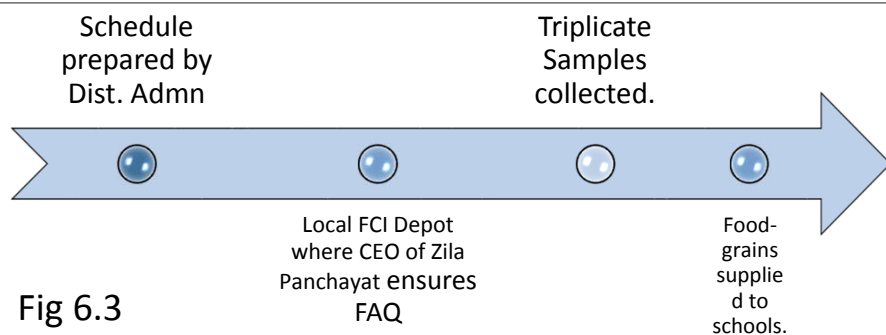


Fig 6.3

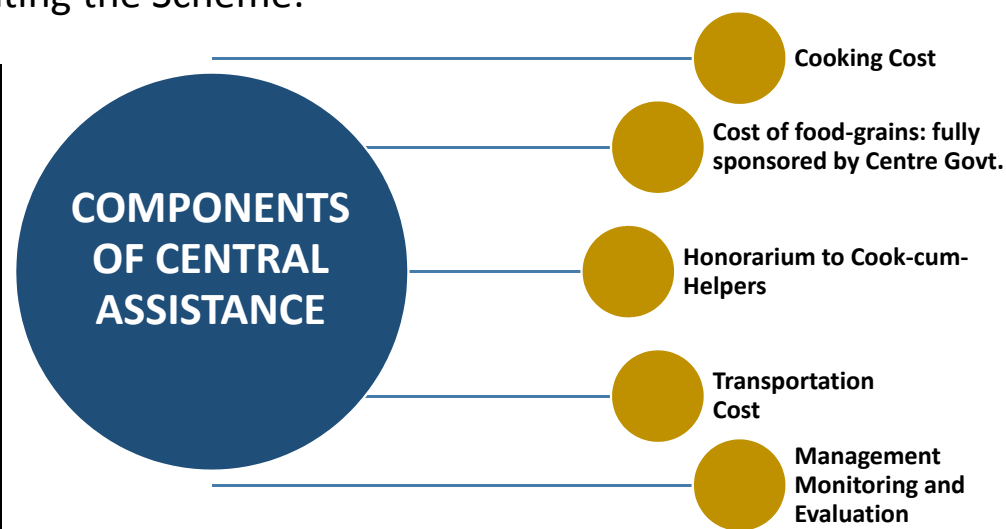


Fig 6.1



Fig 6.2

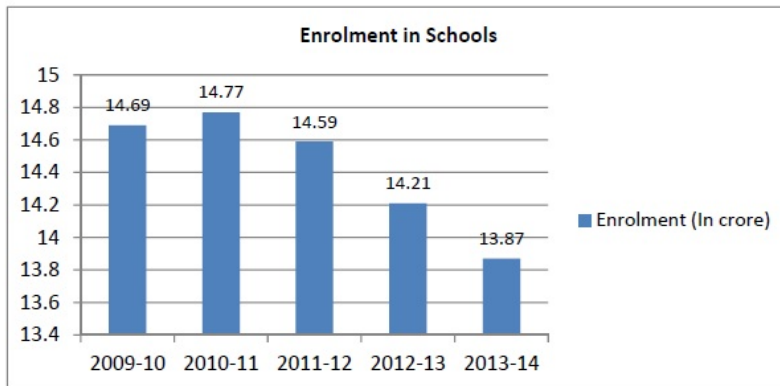
Audit Design Matrix

Audit Objective	Audit Questions	Audit Criteria	Audit Evidence	Data Collection
<p>To verify whether the scheme achieved its objective of enhancing enrolment, retention and attendance in primary education</p>	<p>What was the effect in enrolment, retention and attendance due to implementation of the scheme?</p>	<p>Sources of Audit Criteria were data on enrolment, attendance, retention</p>	<p>Data received from ministry (as indicated in PA report). Field level observations from test checked samples.</p>	<p>Analysis of Enrolment records Analysis of Quarterly progress reports submitted by states to ministries.(Annex-III) Reports of monitoring institutions (MIs) of various states.</p>
<p>To verify whether the scheme achieved its objective of improving the nutritional status of children in the primary/upper primary classes.</p>	<p>What was the nutritional value of the meals provided, mainly the micronutrients so prescribed was provided or not? Whether regular health check-ups were being done at school level? Whether food provided to children were hygiene, properly cooked and FAQ (Fair Average Quality) grain made ?</p>	<p>Scheme guidelines on National Programme of Nutritional Support to Primary Education (MDM) 2006. National Level Review Committee (NLRC) recommendations. Various orders, notifications, circulars, instructions issued by MHR D /State Governments/U T s Administration.</p>	<p>Food sample reports tested by Sri Ram Institute for Industrial research (SRIIR). Reports of monitoring institutions (MIs) of various states. Field level observations from test checked samples. Photographs.</p>	<p>Quarterly progress reports submitted by states to ministries.(Annex-III) Reports of monitoring institutions (MIs) of various states. Reports of health check ups received from various Government/Government Aided, institutions. Analysis of Supply and consumption records of food items. Utilisation certificates.</p>

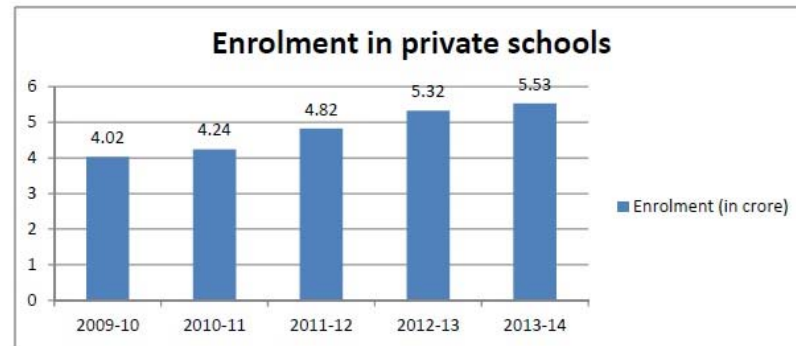
Audit Findings (Based on PA of MDMS 2009-10 to 2014-15)

- Impact on Enrolment
- Identification of poor children belonging to disadvantaged sections was not properly done.
- Fair average quality (FAQ) of foodgrains not ensured.
- Administration of Micronutrients and health check-ups absent.

Chart: Enrolment in MDM covered schools



(Source: Data from Ministry)



(Source: Data of Sarva Shiksha Abhiyan)

Recommendations (as per the PA report on MDMS 2014-15)

Recommendations by CAG of India

Implemented in J&K
(Data collected by
Team- sample size 6
schools)

MDM scheme should be extended to class IX and X children.

No

Bio-metric attendance for accurate attendance under MDMS.

No

Kitchen Garden to grow vegetables and fruits for utilizing in MDMS ,local produce can be consumed by students keeping in view regional variations of taste and availability.

No

Additional Food items like Milk, egg/banana can be served once or twice a week by the state from its own resources.

No

E-transfer of Funds from district to schools and honorarium to cook-cum-helpers should be e-transferred to their bank accounts.

Yes

System of surprise inspections should also be introduced to check malpractices.

Partially

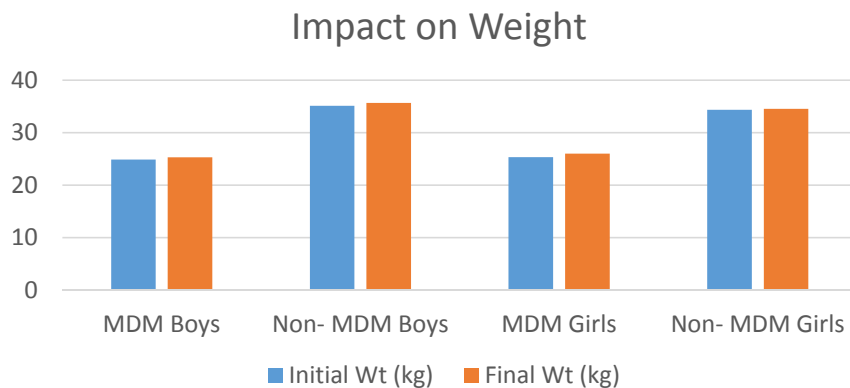
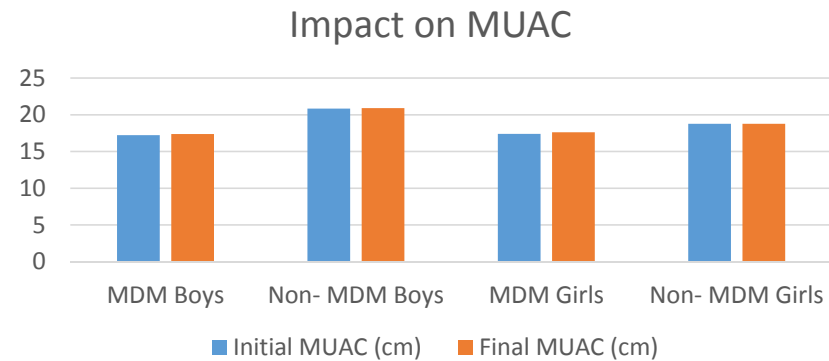
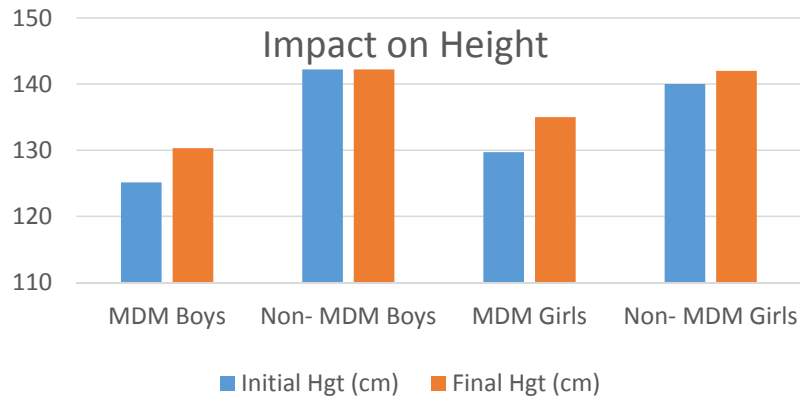
Good Practices adopted by different states

- MDM extended to class IX to X children (Andhra Pradesh)
- Bio-metric attendance (Andhra Pradesh)
- MDM calendar (Assam)
- Group handwashing before serving of meals (Assam, Goa)
- Additional SS (Bihar, Chhattisgarh, Goa)
- Training of cook-cum helper
- E-transfer of funds (Chhattisgarh, Goa, J&K)
- Kalam Express Mobile Van (Haryana)
- Social Audit by Gram Sabha (MP, Maharashtra)
- Kitchen Gardens (Arunachal Pradesh, Assam, Chhattisgarh)



Case Study-Impact of Mid Day Meal Programme on Anthropometric Status of School Children

- Study conducted in Pusa, Samastipur-Bihar



Conclusion of the study:

- Mid Day Meal did remove the class room hunger
- Showed positive result on the nutritional status of children
- Positive impact on anthropometric status as a whole was observed through MDM

****Similar findings of a study conducted in Kulgam, J&K.**

Source: International Journal of Science, Environment and Technology, Vol. 6, No 2, 2017

Conclusion

- Audit disclosed opposite trends in enrolment figures in govt. and govt. aided schools.
- Most States did not formulate any criteria to identify poor children.
- Regular inspections or health checks were not carried out by most states to check inferior quality of grains provided to children.
- Cases of financial indiscipline such as furnishing of incorrect Utilisation Certificates, Misappropriation of funds, padding of data to claim higher cost of food grains and Under Utilization of Funds earmarked for monitoring and evaluation.

KITCHEN CUM STORE
FOR
MID DAY MEAL SCHEME

Facts on the Ground (Jammu)

Govt. BOYS M/S BAKSHI NGR.

- Teaching staff spends from their own pocket or takes loan from building fund and then the money is reimbursed after 3-4 months.
- Boric acid instead of neem is added to rice to keep it pest free.
- Mid day meal not served regularly. (last served on 14/02/2019) in Govt. School Bakshi Nagar.
- Students of class IX and X are also served occasionally.

