

Department of Education

1.4 Implementation of Mid-Day Meal Scheme

The 'National Programme of Nutritional Support to Primary Education', a Centrally Sponsored Scheme, commonly known as 'Mid-Day Meal' (MDM) Scheme, was launched in August 1995 with the primary objective of boosting the universalisation of primary education by increasing enrolment, retention & attendance and simultaneously improving nutritional status of primary school children, country wide in a phased manner by 1997-98. Performance Audit of the scheme revealed that the Department covered all Government Primary/Upper Primary Schools (3116), Government-aided Primary/Upper Primary Schools (68) and EGS/AIE Centres (155) in the State under the scheme. However, there were deficiencies like inadequate financial management, short-lifting of food grains, delay in release of funds to schools for meeting cooking costs, inadequate infrastructural facilities in schools and lack of monitoring by the Department.

Highlights

Some major audit findings are highlighted below:

- **No household surveys were conducted to identify the total number of children not enrolled at the Primary stage. No attempt was also made to encourage high level of enrolment through publicity, etc.**

(Para 1.4.9.2)

- **In 2010-11, against GoI total allocation of 6,687.66 MT of food grains for Primary/Upper Primary level, the Department lifted only 5,928.37 MT and during 2013-14, against the allocation of 6,625.01 MT of food grains for Primary/Upper Primary levels, only 6,598.95 MT were lifted, leading to short-lifting of 785.35 MT of food grains.**

(Para 1.4.11.1)

- **There was a shortfall in provision of 47,360 meals due to short receipt of food grains in 137 schools.**

(Para 1.4.15.8)

- **In six schools of West Kameng and Lohit District, 46.61 quintals (23 per cent) of the allotted rice was issued as dry rations instead of cooked meals, violating directives of the Hon'ble Supreme Court of India.**

(Para 1.4.11.9)

- **In 150 test-checked schools, *pucca* kitchen sheds were not available in 130 (87 per cent) schools; drinking water facilities in 35 (23 per cent) schools;**

gas-based *chullahs* in 148 (99 *per cent*) schools; and cooking utensils in 9 (6 *per cent*) schools.

(Para 1.4.12.1 and 1.4.12.2)

- During the period 2009-14, there were persistent savings ranging from 1 per cent to 32 *per cent*.

(Para 1.4.15.3)

- From 2009 to 2014, there were delays ranging upto 21 months in release of Central assistance by the State Government to the Nodal Department.

(Para 1.4.15.4)

- The State Government did not contribute its share, aggregating to ₹ 12.93 crore (63.69 *per cent*), towards Conversion Costs, Honorarium to cooks-cum-helpers and MME costs.

(Para 1.4.15.6)

- There were deficiencies in meetings of the State, District and Block Level Monitoring Cells to monitor implementation of the scheme.

(Para 1.4.16.2)

- Findings of evaluation studies conducted by an Independent Agency to assess the impact of the scheme were not discussed by the State SMC to address the deficiencies pointed out in the Evaluation Reports.

(Para 1.4.16.3)

1.4.1 Introduction

The Government of India launched the '*National Programme of Nutritional Support to Primary Education (NPNSPE)*,' commonly known as the Mid-Day Meal (MDM) Scheme on 15th August 1995, as a Centrally Sponsored Scheme for primary school children (Classes I to V) in Government, Local Body and Government-aided schools. The scheme was renamed as '*National Programme of Mid-Day Meals in Schools*' from September 2007. It was also extended (October 2002) to children studying in Education Guarantee Scheme (EGS) and in Alternative & Innovative Education (AIE) Centres.

MDMS was further extended (April 2008) to recognized *Madrasas/Maqtabs* supported under Sarva Shiksha Abhiyan (SSA) as Government-aided Schools and *Madrasas/Maqtabs* which did not have to be registered or recognized. These were, however, supported under SSA as EGS/AIE interventions in co-ordination with State Project Directors of SSA.

The scheme was extended to the Upper Primary Stage in educationally backward Blocks from 2007-08 and across the country from 2008-09.

The scheme was initially implemented in the State by issuing dry rations to each child @ 3 kg. per month for 10 months a year. In December 2004, the Guidelines were revised, wherein it was emphasized that cooked meals with a minimum of 300 calories and 8-12 grams of protein content was to be provided. Assistance for management, monitoring and evaluation was also provided.

The revised Guidelines, with effect from September 2006, made it mandatory that cooked meals be served to eligible children with a calorific content of 450 calories, protein content of 12 grams and adequate quantities of essential micronutrients and de-worming medicines. The calorific value of the mid-day meal for the Upper Primary stage was fixed at 700 calories and 20 grams of protein.

Central support was provided by way of supply of free food grains through the nearest FCI Godown @ 100 grams/150 grams per child per school day in Primary/Upper Primary schools. The GoI also provided funds for cooking costs, financial assistance for construction of kitchen sheds-cum-stores, purchase of kitchen devices, transportation cost of food grains and expenditure on Management, Monitoring and Evaluation (MME).

1.4.2 Objectives of the revised Scheme (September 2006)

The objective of the scheme sought to address two of the most pressing problems for the majority of children in India, namely, hunger and education, by:

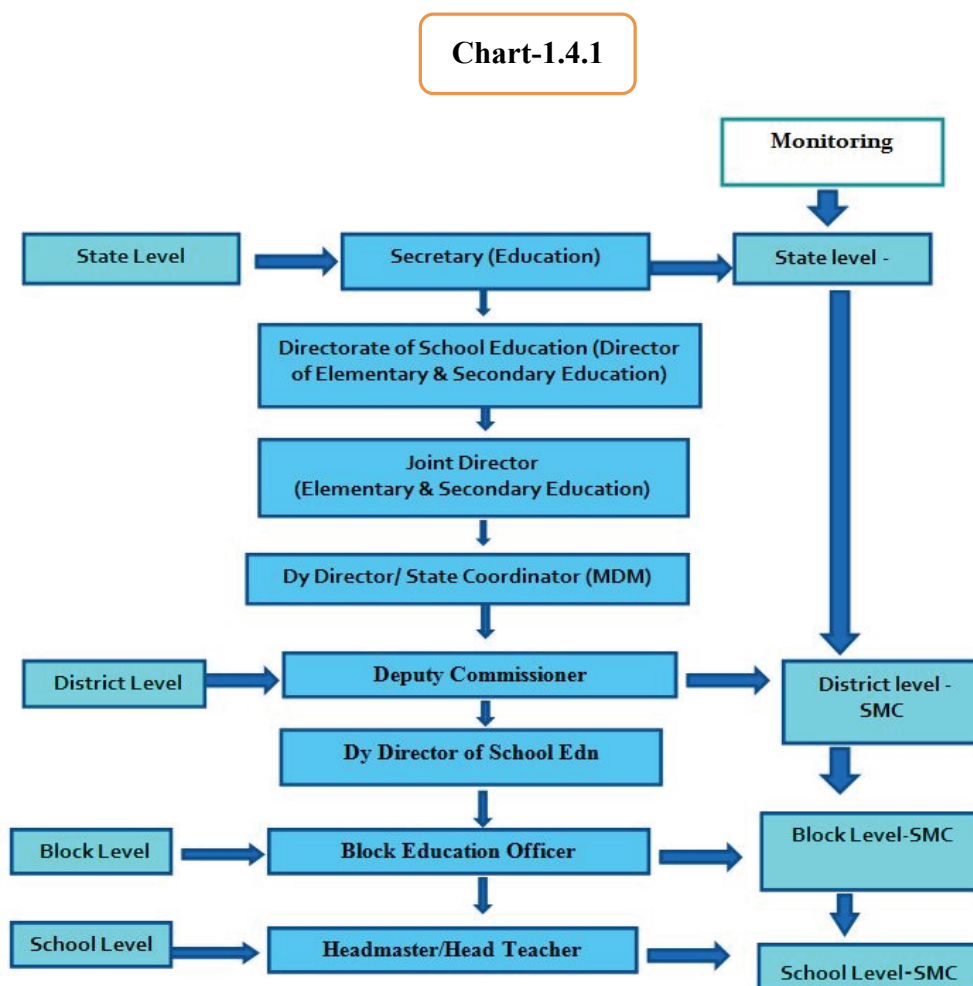
- Improving the nutritional status of children in Classes I to VIII in Government, Local Body and Government-aided schools, EGS and AIE Centres;
- Encouraging poor children belonging to disadvantaged sections to attend school more regularly and helping them to concentrate on classroom activities; and
- Providing nutritional support to Primary school children in drought affected areas during summer vacations.

1.4.3 Organizational Set-up

The Secretary to the Government of Arunachal Pradesh, Education Department, is the head of the MDM Programme in the State. The Director of School Education (DSE) is the State Level Nodal Officer (SNO) responsible for planning, implementation and monitoring of the programme. He is assisted by the Joint Director (Elementary & Secondary Education) and the Deputy Director/State Co-ordinator (MDM). The Deputy Commissioner (DC) of each District acts as the District Nodal Officer (DNO). He is

assisted by the Deputy Director of School Education (DDSE) and Headmasters of respective Schools/EGS/AIE Centres.

The Organizational set-up for implementation of the MDM Programme in the State is depicted in the Flow Chart below:



1.4.4 Scope of Audit

The Performance Audit of the scheme ‘National Programme of Mid-Day Meals in Schools,’ covering the period from 2009-10 to 2013-14 was conducted from August 2014 through test-check of records of the Director of School Education (DSE) and Deputy Directors of School Education (DDSE) of five (30 per cent) out of a total of 17 Districts viz., **Papum Pare, East Siang, West Siang, West Kameng and Lohit**; selected by the *Probability Proportional to Size Without Replacement (PPSWOR) Sampling Method* in the 1st Stage. Besides, records of 150 Schools/Centres {20 Primary and 10 Upper Primary Schools in rural/urban areas of 4 (four) Blocks of each District}

selected by the *Simple Random Sampling Without Replacement (SRSWOR) Sampling Method* in the 2nd Stage were test-checked in audit, involving an expenditure of ₹ 48.18 crore (47.69 *per cent* of the total expenditure of ₹ 101.02 crore). Results of the Performance Audit in respect of the sample Districts are discussed in the succeeding paragraphs.

1.4.5 Audit Objectives

The main audit objectives were to examine and assess whether:

- The scheme was being implemented in a planned manner to cover all eligible Primary and Upper Primary level school children;
- The scheme achieved its objective of enhancing enrolment, retention and attendance in Primary education;
- The scheme achieved its objective of improving the nutritional status of children in Primary/Upper Primary classes;
- Funds allocated were utilized in an economic and efficient manner; and
- Implementation of the scheme was being effectively monitored.

1.4.6 Performance Indicators/Audit Criteria

Audit findings are benchmarked against the criteria contained in the following sources:

- Scheme Guidelines on National Programme of Nutritional Support to Primary Education (MDM) 2006.
- Guidelines for decentralization of payment of cost of food grains to the FCI at District level under MDM (February 2010).
- Guidelines to ensure quality, safety and hygiene under MDMS (dated 22 July 2013).
- Norms framed by respective States for expenditure under MDM.
- Administrative Orders, Notifications, Circulars, instructions issued by the MHRD/State Governments/UTs.
- Annual Work Plans/Budget prepared by various States.
- General Financial Rules.
- Evaluation Reports of the scheme.

1.4.7 Audit Methodology

The Performance Audit of the scheme commenced with an '**Entry Conference**' held on 6th August 2014 with the Management of State Government, where the Audit Methodology, Objectives, Criteria, Scope, etc; of the Performance Audit were explained. Records of the Director of School Education (DSE) were examined and field inspections of Deputy Directors of School Education (DDSE) and 150 schools (100 rural/50 urban) implementing the scheme in the sample Districts were made.

An '**Exit Conference**' with the Management of the State Government was held on 21 January 2015 to discuss findings contained in the Draft Audit Report. The report was finalized incorporating the replies of the Department, wherever relevant.

1.4.8 Acknowledgement

We place on record our sincere appreciation of the Education Department, Government of Arunachal Pradesh, Director of School Education (DSE), Deputy Directors of School Education (DDSEs) and other concerned implementing agencies of the scheme in the sample Districts for the assistance in facilitating our audit.

Audit Objective:	Whether the scheme was being implemented in a planned manner to cover all eligible Primary and Upper Primary levels
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1.4.9 Planning

Adequate planning based on information maintained at school level and aggregated in Block, District and State levels is the necessary first step to achieve objectives of the scheme as mentioned in the Guidelines. It envisages a bottom-up approach to planning. Hence, it is necessary that there is documentation of the process of plan preparation to ensure that they were prepared at school level through a participatory planning process.

In Arunachal Pradesh, for effective planning, core planning teams at different levels, consisting of different sections of society with proper representation from women groups, were formed as under:

- (i) School/Village Level: School Management Committee (SMC), headed by a Gaon Bura/PRI Member;
- (ii) Block Level: Committee headed by the Administrative Officer of the respective Block;
- (iii) District Level: Planning Committee under the Chairmanship of the Deputy Commissioner of the respective District; and

- (iv) State Level: Planning Team under the Chairmanship of the Secretary/Commissioner (Education).

For collection of data at various levels, micro-planning processes were taken up in Districts. In this process, Block Education Officers (BEOs), Cluster Resource Centre Coordinators (CRCCs), Block Resource Centre Coordinators (BRCCs) and teachers were engaged in collection of data on school children (Age Group - 6 to 14) enrolled in various educational institutions and the actual number of Government, Local Body and Government-aided schools and EGS/AIE Centres (including Community Schools under State Plan) and *Madrasas/Maqtabas* supported under Sarva Shiksha Abhiyan (SSA) which were availing MDMS benefits.

At the Block level, the information/data collected from schools were compiled manually and were used for preparing the Block Plan. Though the data collection process at Block level was completed by September each year, computerization of the same at the District level was not done due to lack of capacity building. As such, the data required for planning purposes was obtained from the manually compiled data at Block level for preparation of Annual Work Plans and Budget (AWP&B) of concerned Districts. For preparation of AWP&B at State level, the data available in Districts and school-based data available with the Deputy Directors of School Education of each District were taken into account.

Audit also noticed following shortcomings which would impact on achieving in the objectives of MDMS:

- The Department had no data regarding the actual number of schools run by EGS and AIE Centres across the State.
- The Department did not collect or document the year-wise data of children who had attained the age for Primary education but not enrolled by conducting Household/Census/Survey. Consequently the Department did not have a reliable database to capture details of children identified and eligible but not enrolled.
- No criteria were fixed for identification of children of poor and disadvantaged sections. As such, the number of such children was not identified.

1.4.9.1 Awareness campaign

The scheme Guidelines envisaged the formulation of specific plans to create awareness about the scheme among parents of children identified and eligible but not enrolled, by way of TV, Radio, print media, *etc.*

No efforts/initiatives had been made to create awareness among the parents of the children through TV, Radio, print media, *etc.* to ensure enrolment.

This indicated that the State Government/Department had not ensured adequate dissemination of information to parents to ensure enrolment of identified and eligible children, as envisaged in the Guidelines.

1.4.9.2 Coverage of Children

Details (year-wise) of the number of children enrolled and covered under the MDMS in the State from 2009-10 to 2013-14, as per information furnished by the DSE, are shown in the following Table:

Table-1.4.1

Year	Number of Children Enrolled			Number of children covered under MDM			Percentage of Coverage		
	Primary	Upper Primary	Total	Primary	Upper Primary	Total	Primary	Upper Primary	Total
2009-10	201463	68100	269563	188418	57239	245657	93.52	84.05	91.13
2010-11	201855	70747	272602	201855	70747	272602	100.00	100.00	100.00
2011-12	201755	72476	274231	201755	72476	274231	100.00	100.00	100.00
2012-13	202620	74111	276731	202620	74111	276731	100.00	100.00	100.00
2013-14	192846	73825	266671	189060	71463	260523	98.04	96.80	97.69

Source: Departmental records

As could be seen from the above table that coverage of children under the MDMS for both Primary and Upper Primary levels *vis-à-vis* enrolment, ranged from 91.13 to 100 per cent during 2009-14.

However, it was noticed that enrolment of children at Primary and Upper Primary levels had declined from 2,76,731 in 2012-13 to 2,66,671 in 2013-14, *i.e.* a decline of 3.64 per cent in enrolment. This has to be viewed in light of the fact that no household survey was conducted during the period covered under performance audit to identify the number of children who had already reached the age for enrolment in the Primary stage but not enrolled.

During the audit scrutiny it was noticed that there was difference between the enrolment figure furnished by the Department and enrolment figure as per Sarva Siksha Abhiyan Mission (SSA), as detailed below:

Table-1.4.2

Year	Enrolment figure			Percentage of variation w.r.t. to SSA
	As per SSA	Of the Department	Difference	
2009-10	2,79,527	2,69,563	(-) 9,964	3.56
2010-11	2,80,858	2,72,602	(-) 8,256	2.94
2011-12	2,72,050	2,74,231	(+) 2,181	(-) 0.80
2012-13	2,60,651	2,76,731	(+) 16,080	(-) 6.17
2014-15	2,48,406	2,66,671	(+) 18,265	(-) 7.35

Source: Enrolment figures furnished by the Department & SSA figures

Scrutiny of records of five sample Districts revealed that the enrolment data in respect of Primary/Upper Primary stages and EGS/AIE Centres available at the District level was at variance with data relating to the concerned District maintained at the State Government level, as can be seen from the details tabulated below:

Table-1.4.3: State-wise & District-wise Enrolment Data

District	Level at which data provided	Year-wise Enrolment				
		2009-10	2010-11	2011-12	2012-13	2013-14
Papum Pare	State Level	38742	38692	38577	38552	35943
	District Level	38742	38692	38577	38577	35943
West Kameng	State Level	11340	11356	11170	11157	10359
	District Level	11072	11356	11165	11184	10359
East Siang	State Level	20810	21513	21176	21030	19414
	District Level	27365	27783	28197	25110	21810
West Siang	State Level	28353	28353	28173	28173	27784
	District Level	20720	28141	28173	28042	27782
Lohit	State Level	24402	24402	27578	27310	26692
	District Level	23375	24402	27578	27310	26691

Source: Compilation Sheets of District/State level data collected during field visit

As could be seen from the above table, there was wide variation in the figure of enrolment maintained at district and at State level in respect of East Siang District during entire period 2009-14 covered under performance audit. Such wide variation was also noticed in respect of West Siang and Lohit district during the year 2009-10. Reasons for these discrepancies were not found in the records of the SNO/DNO.

In view of the differences in figures, data furnished by the State Government to the GoI for allocation of funds for various interventions relating to the scheme could not be vouched for.

Scrutiny of records (Annual Work Plan and Budgets) revealed that during 2009-10, the State Government projected 2,52,197 and 78,138 children under Primary and Upper Primary stages respectively, as eligible for availing Mid-Day Meals in its Annual Work Plan and Budget. However, the GoI, curtailed the State Government's proposal and accorded approval for 1,81,349 children, (1,20,699 and 60,650 children under Primary and Upper Primary stages respectively). As the enrolment figure proposed by the State Government was inflated, the GoI was forced to curtail the allocation and allotted food grains based on the enrolment figure of previous years. The fact that enrolment figure proposed by the State Government was inflated gets confirmed by the fact that the enrolment figure projected by the State Government in the subsequent years was never in the vicinity of the enrolment figure projected in 2009-10, which reinforce the fact that the State Government had inflated the figure. Thus, the Annual Work Plan and Budget,

which is the basis for allocation of resources for the implementation of the MDMS was faulty.

During Exit Conference the Department stated that the enrolment data was taken from SSA/RMSA, which was based on cluster level Manual survey. However, no digital survey was made. It was further stated that from 2013-14 the data used for planning was filtered from SSA/RMSA and was more reliable. Regarding EGS/AIE centres, it was stated that these centres had been discontinued from April 2014. It was further stated that the parents of children in Arunachal Pradesh are well aware of MDMS and did not require any awareness campaign.

The reply is not very credible in view poor literacy level of the State at 66.96 (as per 2011 Census) and poor penetration of mobile telephony, reach of rail services, road length per person and other quick methods of communication.

1.4.9.3 Coverage of Schools

The different categories of Government Schools, Government-aided schools, EGS and AIE Centres, etc. targeted by the Programme Approval Board (PAB) and actually covered between 2009-10 and 2013-14 in the State as per information furnished by the DSE are detailed in the following Table:

Table-1.4.4

Year	Total number of Schools/EGS & AIE Centres/Madrasas/Maktabas		Percentage of Coverage
	Operation in the State	Covered under MDM	
2009-10	5048	4431	87.78
2010-11	4431	4431	100.00
2011-12	4358	4358	100.00
2012-13	4228	4228	100.00
2013-14	3344	3339	99.85

Source: Departmental records

From the above table, it can be seen that the overall achievement in coverage of various institutions was between 87.78 and 100 *per cent* during 2009 to 2014.

Further, 5048 Schools/EGS & AIE Centres/Madrasas/Maktabas stated to be in operation, which were required to be covered under the scheme during the year 2009-10 was *prima facie* inflated. This fact gets confirmed as GoI imposed 50 *per cent* cut while sanctioning the funds. The number of institutions in operation for coverage under the MDMS has come down in the subsequent years was due to closing down of Education Guarantee Scheme (EGS) and Alternative & Innovative Education (AIE) Centres.

1.4.9.4 Coverage of children in drought affected areas

MDM Guidelines provided for mid-day meals to also be provided in schools during summer vacations in areas formally notified by the State Government as ‘drought affected’.

However, the State Government has not yet notified any area of the State as ‘**drought affected**’ till date of audit (November 2014).

1.4.9.5 Convergence with other Development Programmes

MDMS Guidelines envisaged that the programme should be implemented in close convergence with several other development programmes to ensure that all requirements of the programme are fully met in the shortest possible time-frame.

Various development programmes, *inter alia*, included, Sampurna Grameen Rozgar Yogana (SGRY), Basic Services for Urban Poor (BSUP), Integrated Housing & Slum Development Programme (IHSDP), Swarna Jayanti Shahri Rozgar Yogana (SJSRY), Backward Region Grant Fund (BRGF) for construction of Kitchens-cum-Store, Sarva Shiksha Abhiyan (SSA) for new school construction, Accelerated Rural Water Supply Programme (ARWSP), ‘Swajaldhara’ Scheme to meet water supply requirements and National Rural Health Mission (NRHM) for school health programme.

However, in Arunachal Pradesh, it was seen that the Department did not interact with or obtain inputs relating to construction of kitchen sheds, provision of drinking water, school health programmes, etc., from concerned Departmental functionaries leading to disjointed efforts of various agencies towards the same goal.

During Exit Conference the Department stated that MDMS was implemented in close convergence with PHED in respect of water supply and NRHM in respect of Child Health. It was assured that initiatives would be taken to improve convergence with other schemes as well.

To sum up, though the children enrolled in the schools were covered by the MDM Scheme, there was no data to indicate that all eligible children (of the age group 06-14 years) were enrolled, nor were any attempt made to encourage high level of enrolment through publicity, interaction with civil society representatives and take in inputs through convergence with other similar schemes in the State.

1.4.9.6 Community Support

MDMS Guidelines envisaged that school management should be encouraged to draw support of the community. For this, Gram Panchayats and Village Education Committees may be approached for nomination of community members on a rotation

basis to help the school management in ensuring efficient cooking, serving and cleaning operations. The scheme could also provide opportunities for involvement of Self Help Groups (SHGs) in management of the programme, thus ensuring that the teaching-learning process in the classroom was not affected, while SHGs would take responsibility for regular procurement, cooking and distribution.

However, it was seen that community participation was not ensured in any of the 150 test-checked schools in the sample Districts. Due to absence of community participation, teachers bore the brunt of implementing the scheme, *i.e.*, apart from taking classes and other academic activities, they were also responsible for lifting of food grains and other items from Block level stores.

The Department during Exit Conference stated that in rural areas of Arunachal Pradesh, as the women were busy in cultivation/agricultural activities, there is no/less supervision or participation in MDMS.

Audit Objective: *Whether the scheme achieved its objective of enhancing enrolment, retention and attendance in Primary and Upper Primary Education*

1.4.10 Impact on enhancing enrolment, retention and attendance

The MDM Scheme was introduced by the GoI with the prime objective of enhancing enrolment, retention and attendance and simultaneously improving nutritional levels among children.

In Arunachal Pradesh, household surveys were not conducted during the period under performance audit to identify the total number of children not enrolled at the Primary stage, so data relating to children who had already reached the age for enrolment in the Primary stage but not enrolled, was not available with the Department.

It was also seen that the Department did not establish any system to capture data on retention/dropout rate of children in Primary/Upper Primary schools and its consolidation at State and Block levels. Thus, the impact of MDM on the dropout rate could not be analyzed in audit.

However, from information furnished by the Department it was seen that the attendance rate had increased considerably over the last five years (2009-14), which increased from 56.03 *per cent* in 2009-10 to 97.21 *per cent* in 2013-14 in Primary and 91.30 *per cent* in 2009-10 to 93.70 *per cent* in 2013-14 in Upper Primary level. Details of attendance in Primary and Upper Primary stages from 2009 to 2014 are shown in the following Table:

Table-1.4.5

Year	Number of School/Centres/Madarsas/Maktabas			
	Primary Level	Average daily attendance (in per cent)	Upper Primary Level	Average daily attendance (in per cent)
2009-10	3479	56.03	952	91.30
2010-11	3479	99.44	952	100.00
2011-12	3338	99.00	1020	97.53
2012-13	3193	97.64	1035	95.20
2013-14	2284	97.21	1055	93.70

Source: Departmental records

On the issue of lack of any system of data capturing on retention/drop-out rate, the Department stated that a system for the purpose existed in SSA. It was also stated that the drop-out rate of children reduced from 19 per cent in 2012-13 to 12 per cent in 2013-14. It was assured to furnish the records to substantiate the claim but the data was yet to be produced (March 2015).

1.4.10.2 Adverse impact on teaching

Out of 150 schools test-checked in Papum Pare, East Siang, West Kameng, West Siang and Lohit Districts, information furnished by the schools revealed that sufficient numbers of cooks were appointed in these schools. Except for supervision of cooking of MDM, teachers were not found engaged in cooking mid-day meals. Hence, the education aspect at primary/upper primary level was not found compromised on this account.

To conclude, from available data, it appeared that the MDM scheme did achieve the purpose of improve attendance in the schools where it was implemented. However, there was no reliable data on retention/dropout which could have helped Audit to come to a conclusion regarding these issues also.

Audit Objective: *Whether the scheme achieved its objective of improving the nutritional status of children in the Primary and Upper Primary classes*

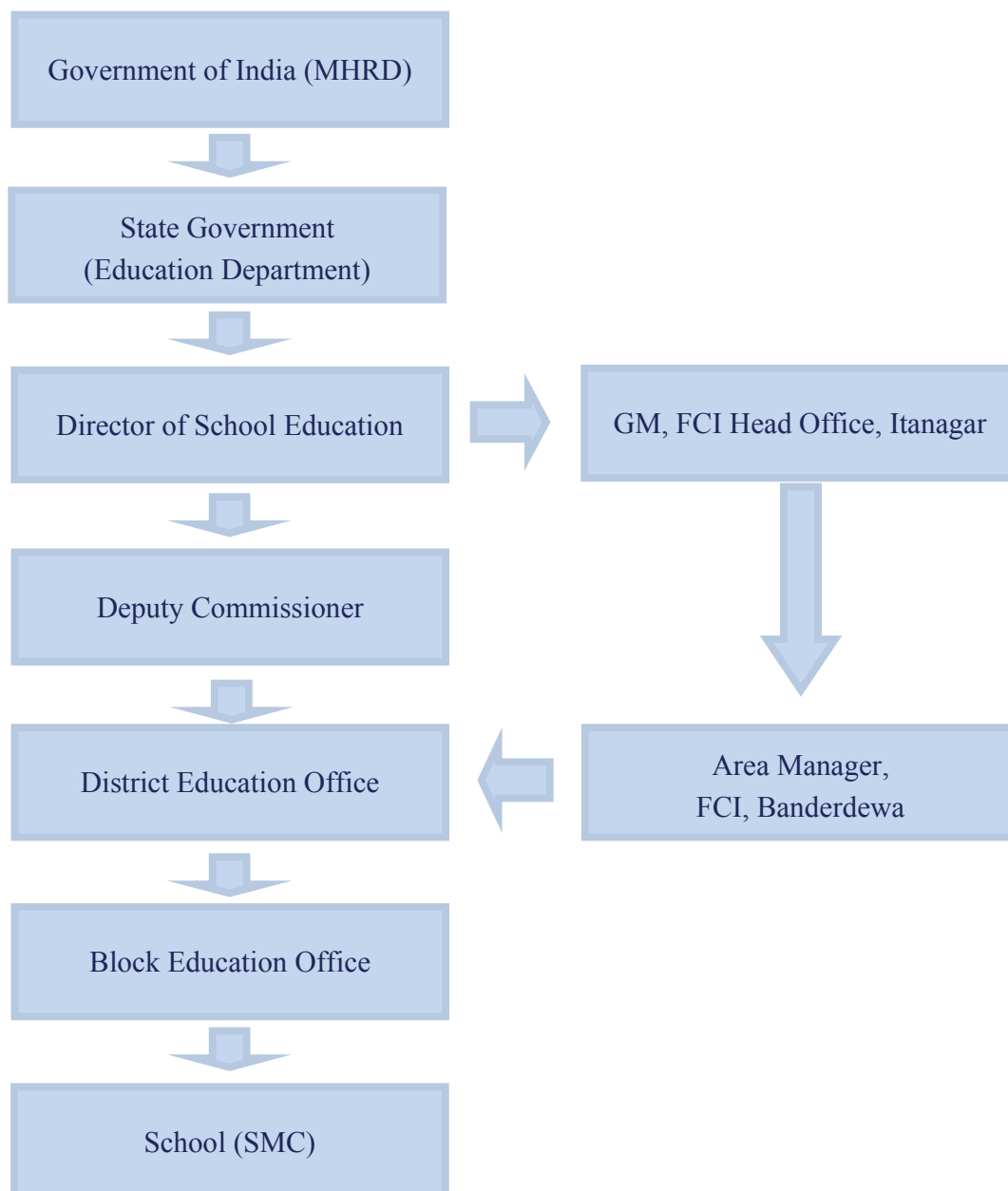
1.4.11 Food Grains Management

1.4.11.1 Allocation of Food Grains

The MDM scheme provided for supply of food grains (Rice/Wheat) free of cost by the GoI at the rate of 100 grams/150 grams per child per school day for Primary/Upper Primary students.

In Arunachal Pradesh, the food grains were allotted by the GoI on the basis of plans approved by Programme Approval Board of Mid-Day Meal (PAB-MDM). Thereafter, food grains were sub-allocated to Districts, Blocks and schools proportionately, according to the number of eligible students and school working days for the year. Allocation and flow of food grains is shown in the Flow Chart below:

Chart-1.4.2



The position of allocation, lifting and utilisation of food grains from 2009-10 to 2013-14 are detailed in the following Table:

Table-1.4.6

Year	No. of children enrolled		Food Grains Allocated (in MT)		Food Grains Lifted (in MT)		Food Grains Utilised (in MT)	
	Primary	Upper Primary	Primary	Upper Primary	Primary	Upper Primary	Primary	Upper Primary
2009-10	201463	68100	2413.98	1819.50	2413.98	1819.50	2413.98	1819.50
2010-11	201855	70747	4407.55	2280.11	3836.47	2091.90	3836.47	2091.90
2011-12	201755	72476	4399.98	2276.97	4399.97	2276.94	4399.97	2276.94
2012-13	202620	74111	4334.00	2277.00	4333.91	2276.96	4333.91	2276.96
2013-14	192846	73825	4333.27	2291.74	4311.55	2287.40	4311.55	2287.40
Total	1000539	359259	19888.78	10945.32	19295.88	10752.70	19295.88	10752.70

Source: Departmental records

As could be seen from the above table, during the period 2009-14 except in the year 2010-11 and to some extent during the year 2013-14, entire stock of food grains allotted were lifted by the State Government and distributed. During 2010-11 against the total allocation of 6687.66 MT of food grains for Primary/Upper Primary levels, the Department lifted only 5928.37 MT and during 2013-14 against the allocation of 6625.01 MT of food grains for primary/upper primary level, only 6598.95 MT were lifted. Reasons for short-lifting of food grains during the two years 2010-11 and 2013-14 was neither on the records nor stated.

Year-wise detail of number of children enrolled in primary and upper Primary Stages, quantity of food grains required (as per entitlement) *vis-a-vis* quantity of food grains lifted and utilised is shown in the Table below.

Table-1.4.7

Year	No. of children enrolled		Food Grains requirement (as per entitlement) (in MT)			Food Grains Lifted (in MT)			Short lifted (in per cent)
	Primary	Upper Primary	Primary	Upper Primary	Total	Primary	Upper Primary	Total	
2009-10	201463	68100	4029.26	2043.00	6072.26	2413.98	1819.50	4233.48	30.28
2010-11	201855	70747	4440.81	2334.65	6775.46	3836.47	2091.90	5928.37	12.50
2011-12	201755	72476	4438.61	2391.71	6830.32	4399.97	2276.94	6676.91	2.25
2012-13	202620	74111	4457.64	2445.66	6903.30	4333.91	2276.96	6610.87	4.24
2013-14	192846	73825	4242.61	2436.23	6678.84	4311.55	2287.40	6598.95	1.20
TOTAL	1000539	359259	21608.93	11651.25	33260.18	19295.88	10752.70	30048.58	--

Source: Departmental records

As could be seen from the table, there was a huge shortfall in quantity of food grains lifted during the years 2009-10 (30.28 per cent) and 2010-11 (12.50 per cent) *vis-a-vis* the quantity required as per entitlement. This was likely to have affected the calorific and

nutritional value of MDM supplied to the children during those years. However, quantity of the short-lifted food grains has come down drastically in the subsequent years.

Scrutiny of records revealed that during 2009-10, 6,727 children of Upper Primary stage of three districts, viz., West Kameng (2,950), Upper Siang (2,964) and Anjaw (813), were not approved by the PAB. However, food grains were allocated to these districts (West Kameng - 764.52 qtls; Upper Siang - 633.40 qtls; and Anjaw - 162.28 qtls.) by the SNO from within the GoI's allocation made up to the 4th Quarter.

Scrutiny of records (at district-level) further revealed that:

- In 2009-10, against the total allocation of 618.484 MT of food grains, 604.604 MT were lifted by the DNO, Papum Pare District, resulting in short-lifting of 13.88 MT (2.24 *per cent*). The short-lifted quantity of food grains would have been sufficient for 107,623 students (75,788 Primary and 31,835 Upper Primary) for almost five days.
- In 2013-14, the total allocation of food grains was 947.70 MT and the entire quantity was lifted by the DNO, Papum Pare District, of which only 821.361 MT was utilized during the year leaving an unutilized balance of 126.33 MT (13.33 *per cent*), which was in excess of 10 *per cent* of the allocated/lifted quantity of food grains during the year. The unutilised balance was due to reduction in enrolment of 2,744 students in both Primary and Upper Primary stages during 2013-14. However, no balance stock was held at any of the Schools in the district and exact location where unutilised stock was held was neither on record nor stated. The possibility of misappropriation or theft of food grains could not be ruled out.
- During 2010-11 to 2013-14, against the total allocation of 1068.01 MT of food grains, the DNO, East Siang District lifted 1063.755 MT, resulting in short-lifting of 4.255 MT of food grains. Records pertaining to lifting of food grains during 2009-10 could not be furnished.

On the issue of short lifting of food grains in some years, in the Exit Conference, the Department attributed the same due to disruption in rail connectivity, non-co-operation of FCI authorities in not allowing lifting after/before the scheduled time. However, there was nothing on record to indicate that the State Government/the department had made efforts with the concerned authorities to overcome the problem.

1.4.11.2 Discrepancy between the Lifting Report of DSE and FCI Off-take Report

The year-wise position of food grains released by FCI and received by the Department as per its records is shown in the following Table:

Table-1.4.8**(in metric tonnes)**

Year	Food grains		Difference (+) Excess/ (-) Short receipt	Percentage of (+) Excess/ (-) Short receipt
	Delivered (as per FCI records)	Received (as per Dept. records)		
2009-10	3921.150	4233.480	(+) 312.330	(+) 7.970
2010-11	6041.590	5928.370	(-) 113.220	(-) 1.870
2011-12	6808.745	6676.908	(-) 131.837	(-) 1.940
2012-13	6610.958	6610.870	(-) 0.088	(-) 0.001
2013-14	6600.949	6598.950	(-) 1.999	(-) 0.030
TOTAL	29983.392	30048.578	(+) 65.186	--

Source: Information furnished by DSE & FCI Regional Office, Itanagar

It can be seen from the above table that:

- ❖ During 2009-10, FCI delivered 3921.15 MT of food grains against the GoI's allocation of 4233.48 MT. However, as per records of the DSE, the entire quantity of 4233.48 MT of rice allocated by the GoI was shown as lifted from FCI during the year, resulting in a difference of 312.33 MT (7.97 *per cent*).
- ❖ During 2010-11 to 2013-14 as per FCI records 26062.242 MT of rice was delivered to the State. However, as per records of the DSE, only 25815.098 MT of rice was received from FCI during this period, resulting in a difference of 247.144 MTs (0.95 *per cent*). The short-receipt of food grains ranged between 0.001 to 1.94 *per cent*.

This indicated that there was no periodical reconciliation of figures between the Department and FCI regarding lifting of food grains. In absence of reconciliation, the whereabouts of 247.144 MT of food grains lifted from FCI could not be ascertained.

The Department during Exit Conference assured to reconcile the figures with FCI.

1.4.11.3 Procurement, distribution and supply of food grains

As per Paragraph 3.8 of the scheme Guidelines, as the transportation of food grains from the nearest FCI Depot to Primary and Upper Primary Schools/EGS and AIE Centres was a major logistical responsibility, State Governments were expected to make their own arrangements and where appropriate, designate a single Government/Semi-Government agency with State-wide jurisdiction and network, which was responsible for lifting food grains from FCI Godowns and delivering them to designated authorities at the Block level. The State Government also needed to make fool-proof arrangements to ensure that the food grains were delivered from the Block level to Schools/EGS and AIE Centres in

a timely manner. Alternatively, Districts/Panchayats may be assigned the responsibility for different Districts/Blocks or group of Districts/Blocks in the State.

In Arunachal Pradesh, the Food Corporation of India (FCI), Regional Office, Itanagar, and its Area Manager, District Office, Banderdewa, were the primary agencies to release food grains to respective Districts for lifting in time by the District Nodal Agency (District Education Department).

The schedule of lifting of food grains and submission of FCI Bills, which was introduced in the State for timely/efficient release of funds by the SNO, is shown in the Table below:

Table-1.4.9

Sl. No.	Activity	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
1.	Drawing & lifting of food grains from FCI Depot	1 st to 25 th June	1 st to 25 th July	1 st to 25 th Oct.	1 st to 25 th Jan.
2.	Submission of Bills by FCI	15 th July	15 th August	15 th November	15 th February

Source: Departmental records

From 2009-10 onwards the Deputy Director of School Education (DDSE) of each District acted as the nodal agency for drawing food grains from FCI Depots and their transportation/distribution to schools through Carriage Contractor(s) against the District-wise allocation made by the State Government/GoI.

Deputy Commissioners (DCs) of respective Districts appointed Carriage Contractors for lifting of food grains from FCI Depots and their transportation to Schools/Blocks of the respective Districts. Appointment of carriage contractors/transporters was made by the District Administration as per financial norms existing in the State.

However, the systems devised had serious lacunae in that it failed to devise a mechanism to make food grains available to schools located in interior rural areas of the districts. It only envisaged supply of food grains up to Block level instead of the door steps of schools by Carriage Contractors. As a result, teachers had to spare time in lifting food grains from the Block, which interfered with the teaching/learning process.

1.4.11.4 Transportation of food grains and cost involved

Arunachal Pradesh, being a State prone to heavy rain, faces many difficulties in transportation of food grains from District Headquarters to Blocks/Schools by road during the monsoon season due to landslides in hilly areas and floods in the foothills. In such situations, food grains are transported by head load up to the schools. The present rate (flat rate of ₹ 2600/- per MT per km) for transportation of food grains, which included incidental head-load charges from roads/transshipment points to schools, was

found to be insufficient. This was the prime reason for carriage contractors to supply the food grains only up to the Block level.

In view of the above, the Department thought of making a proposal to the MHRD, GoI, for enhancement of the cost of transportation to ₹ 5,200/- per MT per km from the financial year 2014-15 onwards. However, action taken by the Department on the issue was not available in records of the SNO.

During Exit Conference the Department stated that the State Government has agreed in principle to make a formal request to GoI to increase the rate of transportation cost from the existing rate.

1.4.11.5 Quality Control of Food Grains

Revised guidelines of the scheme issued by GoI in 2006, emphasised on the quality of food grains. In Arunachal Pradesh the Deputy Commissioners of concerned Districts, assisted by an Officer from the Education Department and an Official from FCI were to ensure that quality food grains (at least Fair Average Quality) were issued from the FCI. For this purpose, prior to each release of food grains by the FCI, there should be a joint inspection by officers of the FCI and State Government. The FCI should also keep samples of such food grains supplied for three months for future verification/analysis in case of any complaint.

However, in the sample Districts, it was seen that no monitoring team was appointed by the District Administration for joint inspection by FCI and State Government officials to ensure that quality food grains were issued to the District. No Certificate was also recorded regarding quality of food grains delivered by FCI in the Consignee's Receipt in respect of the sample Districts.

Further in terms of Ministry Guidelines (July 2013), the State Government was required to engage reputed Institutes with standardized laboratories like the *Council of Scientific & Industrial Research (CSIR)/National Accreditation Board for Laboratories (NABL)* for testing food samples to ensure quality meals served to the children.

In Arunachal Pradesh, the State Government did not engage any laboratory for testing of food samples till date of audit (November 2014).

However, from 2009 to 2014, out of 150 schools test-checked in the sampled Districts, there was not a single instance of a school returning food grains due to sub-standard quality.

The Department stated during Exit conference that the State Health Department had agreed to send samples of food grains to laboratories at Kolkata for testing.

1.4.11.6 Storage of Food Grains

It was seen that there was acute shortage of 'Stores' for storage of food grains at the District/Block levels. Food grains had to be stored in rented buildings before distribution to respective schools. At the school level, in the sample Districts, it was seen that position of storage facilities was very poor. 130 out of 150 (87 per cent) test-checked schools did not have *pucca* kitchens-cum-store. It was seen during joint physical verification that in most schools the food grains were either stored in chambers of the Headmaster/Head Teacher or in class rooms. However, in a few test-checked schools it was seen that school authorities made their own arrangements for storage of food grains by pooling resources from school management funds. Following photographs taken during the joint physical verification depicting the way food grains are stored in the schools.



Food grains stored in the Headmaster's chamber in Govt. Primary School, Nirjuli, Papum Pare District; and in Classroom of Govt. Primary School, Tebo Village, East Siang District.



Own arrangements for storage of food grains in Government Middle School, G-Sector, Naharlagun, Papum Pare District; and Government Middle School, GTC, Pasighat, East Siang

The effort of school authorities making their own arrangements for storage of food grains by pooling resources from school management funds is commendable and needs to be replicated in other schools.

Buffer Stock was not maintained in any of the test-checked schools of the sample Districts due to non-availability of proper storage facilities.

Due to lack of proper storage facilities, the food grains were prone to damage by rodents, insects or moisture during the rainy seasons.

On the issue of storage problem the Department stated that the kitchens-cum-stores were constructed prior to 2009 and were in dilapidated conditions and required immediate repair. The State government was unable to take up repair work due to poor financial health and assistance from GoI is also not forthcoming.

1.4.11.7 Provision of Cooked Meal

The GoI introduced provision of cooked meals from September 2004, replacing the earlier system of issuing dry food grains. The scheme provided for serving of cooked meals on all 6 school days. For this, the State Government was required to notify specific Guidelines to ensure that a daily cooked meal of good quality was available to children without any interruption/delay.

As per the scheme Guidelines, identification of Voluntary Organizations was to be made by nodal implementing agencies to determine their suitability for supply of cooked mid-day meals for a school/group of schools. The assignment of this responsibility to NGOs could either be done by City level SMCs for towns with Municipalities or District level SMCs for all other areas.

In Arunachal Pradesh, the SNO notified (October 2009) specific Guidelines to ensure that a daily cooked meal of good quality was made available to children without any interruption/delay. However, till date of audit (November 2014), contrary to norms/ Guidelines, no NGOs were engaged by the Department for supply of meals. Meals were cooked in the schools itself.

It was seen during field visits that in almost all schools of sampled Districts, one teacher was made in-charge of MDM, who was fully involved in ensuring that quality food was served to children. The food was also tasted by the teacher before being served to the children. However, neither mothers were present to ensure that a good quality meal was served every day to children in any of the test-checked schools nor were mothers found involved in supervision of preparation of meals and feeding of children. No nutritional experts were also found involved in evaluation of menus and quality of food served. Though weekly menus were displayed in most of the sampled schools, which included one egg on three days of week, only 'Kitchiri' was found served. Only occasionally egg was served.

1.4.11.8 Shortfall in number of feeding days

Nutritional support envisaged continuity in feeding to maintain the nutritional levels of children. In Arunachal Pradesh meals were cooked in the schools itself so that fresh and hot cooked meals could be served to children. Usually 'kitchiri' was served to children of both Primary and Upper Primary levels.

It was seen from records that the PAB-MDM approved the following feeding days during 2009 to 2014 based on number of school days:

Table-1.4.10

Year	Number of Days MDMs Served	
	Primary	Upper Primary
2009-10	200	200
2010-11	200	220
2011-12	220	220
2012-13	220	220
2013-14	220	220

Source: Departmental records

The information provided by the School authorities of 150 test-checked schools revealed that the number of days school was open varied between 52 and 269 days. No reasons why the number of days schools were open varied was either on record or stated.

From the analysis of the information provided it was noticed that only in 10 schools out of 150 Primary/Upper Primary Schools test-checked in the sample Districts' the cooked food was served on all the school days. In 137 schools cooked meals were not served on all school days. No information was furnished by three schools.

It was also seen that during 2009-14 there was a shortfall in provision of 47,360 meals due to short receipt of 5836.72 quintals of food grains in 137 schools. A summarized position is shown in the following Table:

Table-1.4.11

(in quintals)

District	No. of Schools	Food grain requirement	Food grains short received	Shortfall in provision of No. of meals
Papum Pare	27	4472.55	430.918	2829.74
West Kameng	30	1729.352	792.135	11001.20
East Siang	27	2377.986	461.077	3563.30
West Siang	29	3604.971	2327.63	15016.90
Lohit	24	3087.254	1824.96	14949.10
Total	137	15272.113	5836.72	47360.24

Source: Departmental records

Further analysis of the data pertaining to three years *viz.*, 2010-11, 2012-13 and 2013-14 revealed that during three years period:

- On 105 occasions involving 52 schools, cooked meal was not served for more than 50 *per cent* of school days;
- On 89 occasions involving 55 schools, the percentage of schools days on which cooked meal was not served ranged between 20 *per cent* and 50 *per cent*; and
- On 44 occasion involving 30 schools, the percentage of schools days on which cooked meal was not served ranged between 10 *per cent* and 20 *per cent*.

The Evaluation report of Department of Education, Rajiv Gandhi University, Rono Hills, Doimukh corroborate the above audit finding that cooked meals were not served on all the days the school was functioning.

Admitting the finding the department during the exit conference stated that it was due to short lifting of food grains.

This had to be view in the backdrop of the fact that during these years short lifting of food grains against the requirement as per enrolment was just 2.25 *per cent*, 4.24 *per cent* and 1.20 *per cent*. As such, there was mismanagement in the allotment of food grains to the school and possible pilferage of food grains could not be ruled out.

This showed that the implementation of the Scheme in the State was not total as no cooked meal was served on all schools days in most number of schools in the five sample districts. The scenario may not be different and could be much worse as most of the remaining districts are even more remote in nature.

1.4.11.9 Issue of Dry Rations

Scrutiny of the records revealed that in 6 out of 150 test-checked schools, out of 201.24 quintals of rice issued during 2009-2014 to schools, 154.57 quintals was utilised for preparing cooked meals and the remaining 46.61 quintals was stated to have been issued as dry rations, as shown in the following Table:

Table-1.4.12

District	Schools	Year	Total quantity of rice (in qtls.)			Percentage issued as dry ration
			Received	Utilised for Cooked Meals	Issued as Dry Rations	
West Kameng	Government Secondary School, Kakaling, Bomdila	2011-12 to 2013-14	132.81	125.75	7.00	5.27
	Government Middle School, Tippi	2009-10	7.50	-	7.50	100.00
Lohit	Government Middle School, Mekaliang	2009-10, 2010-11 & 2013-14	29.88	10.05	19.83	66.37
	Government Primary School, Chongkham	2011-12 to 2013-14	17.60	10.10	7.50	42.61
	Government Primary School, Enterpathar	2011-12 & 2013-14	10.37	7.07	3.30	31.82
	Government Primary School, Thowang	2011-12 & 2013-14	3.08	1.60	1.48	48.05
Total			201.24	154.57	46.61	-

Source: Audit findings from School records

As could be seen from the above table, in 5 schools, 31.82 *per cent* to 100 *per cent* of the allotted rice was claimed have been issued as dry rations instead of serving cooked meals, in violation of the directives of the Hon'ble Supreme Court of India.

Admitting the fact, concerned School authorities stated that serving of cooked meals was disrupted due to delayed receipt of funds for cooking and hence, dry rations were issued to avoid spoilage of rice. However, they were silent on how the cooking cost which was received delayed was spent and possible misappropriation of the food grains and cooking costs could not be ruled out. Further, in absence of proof/documentary evidence of distribution of rice to children, pilferage cannot be ruled out.

Viewing the matter seriously the department stated during the Exit Conference that appropriate action would be taken against the school disregarding directives of the Hon'ble Supreme Court of India.

1.4.11.10 Kitchen Gardens to supplement MDM

During joint physical verification of schools in West Kameng District, it was noticed that school authorities of Government Middle School, Tenga, West Kameng District, had taken up a good initiative of kitchen gardens in school premises to grow vegetables and supplement the mid-day meals, as seen from the following photographs:



Kitchen Garden in Government Middle School, Tenga, West Kameng

Therefore, it is recommended that this good practice be encouraged by the SNO/DNOs and replicated in other schools wherever possible, so schools may become at least partially self-sufficient in meeting their vegetable needs, instead of solely depending on the Government for support in implementation of the programme.

The Department appreciated the recommendation of audit during the Exit Conference for highlighting the point and assured to instruct all the schools to replicate the practice.

1.4.11.11 *Safety and Hygiene Specifications*

MDM Guidelines stipulated that safety and hygiene standards must be set and practiced with rigour. Guidelines envisaged that special attention must be paid to the following:

- (i) Provision of kitchen-cum-store should be made in each school covered under the MDMS, as absence of this facility may expose children to food poisoning, fire accidents and other health hazards. The kitchen-cum-store should be separate from classrooms, preferably located at a safe but accessible distance.
- (ii) Smokeless *chullahs* should be used to the extent possible.
- (iii) All cooks, helpers and other functionaries should be trained in hygienic habits, such as regular trimming of nails, washing hands/feet with soap before commencement of cooking/serving, *etc.*;
- (iv) Ingredients used for cooking, food grains, pulses, vegetables, cooking oil and condiments should be stored in proper containers and should be free from adulteration/pest infestation. They should be used only after proper cleaning and washing.
- (v) Cooking and serving utensils should be properly cleaned and dried daily after use.

In the 150 test-checked schools of the sample Districts, it was seen that 130 schools (87 *per cent*) had no *pucca* kitchens-cum-store. In most schools, cooking was done in spare

classrooms or in makeshift kitchen sheds using firewood/ dried bamboo as fuel, exposing children to the risk of food poisoning, fire accidents and other health hazards.

While training in hygienic habits was given to all cooks, helpers and other functionaries in Papum Pare District, but the same was not done in the remaining four sample districts. Ingredients used for cooking such as pulses, vegetables, cooking oil and condiments were found stored in proper containers and free from adulteration/pest infestation in almost all the schools. However, the problem of storage of food grains (rice) was seen in most of the test-checked schools. Cooking materials were used after proper cleaning and washing under supervision of the teacher in charge of MDMS in all the test-checked schools.

Cooking and serving utensils, wherever provided, were also found properly cleaned and dried daily after use.

1.4.12 Status of infrastructural back-up

Infrastructural back up like construction of *pucca* kitchen-cum-store, gas-based *chullahs*, safe drinking water facilities, kitchen equipment/utensils, *etc.*, are vital components for smooth implementation of the scheme.

1.4.12.1 Status of construction of Kitchens-cum-Store

Scheme Guidelines envisaged that kitchen sheds/kitchens-cum-store should be constructed in all schools to facilitate cooking within the schools to ensure that fresh and hot cooked meals are served to the children.

Kitchens-cum-store constructed should be able to cater to the entire strength of school children. Further, they should be well ventilated and lit with raised platforms for cooking, along with arrangements for drainage and waste disposal.

Up to 2008-09, the cost of construction of kitchen sheds @ ₹ 60,000/- per unit was totally borne by the GoI. Norms for construction of kitchen sheds were revised by the GoI in December 2009. It was decided to construct kitchen sheds on the basis of State Schedule of Rates (SOR) and the plinth area norm prescribed by the GoI, depending on the number of students. In case of NER States, cost of construction was to be shared between Centre and States in 90:10 ratios.

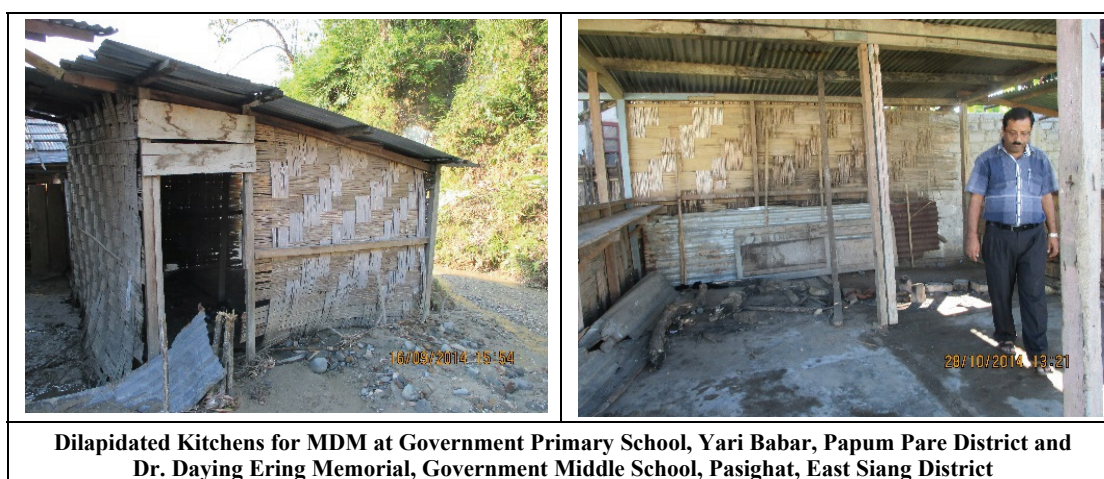
In Arunachal Pradesh, no construction of kitchen-cum-store was undertaken during the period covered under audit (2009 to 2014).

However, it was revealed from records that prior to 2009-10, Kitchen Sheds were constructed according to local terrain and weather conditions. Against the physical target for construction of 4,085 kitchen sheds in eligible Schools/EGS and AIE Centres, the physical progress of completion of construction was reported as 4,084 (99.97 per cent),

after incurring expenditure of ₹ 2,450.40 lakh (99.98 *per cent*) out of ₹ 2,450.87 lakh, sanctioned during 2006-07 to 2008-09.

In 2010-11 the GoI accorded sanction of ₹ 44 lakh for construction of 46 kitchens-cum-store. However, as the number schools came down, the requirement of kitchens-cum-store also reached saturation point. With approval from MoHRD, the sanctioned amount was then re-appropriated for replacement of kitchen devices during financial year 2012-13. The proposal for re-appropriation was flawed as a number of schools in the State either did not have a kitchen-cum-store or the kitchen-cum-store constructed earlier had deteriorated and was in urgent need of renovation. This was evident from joint physical verification exercise conducted by Audit in the sampled district.

In the 150 test-checked schools in five sample districts, it was seen during joint physical verification that *Pucca* Kitchen Sheds were available in only 20 test-checked schools (13 *per cent*) and in 63 schools (42 *per cent*) Kitchen Sheds were not constructed. The remaining 67 schools (45 *per cent*) had *kutchha* kitchens-cum-store - bamboo structures with CGI Sheet roofing, which had deteriorated and required immediate repairs, as can be seen from the photographs below:



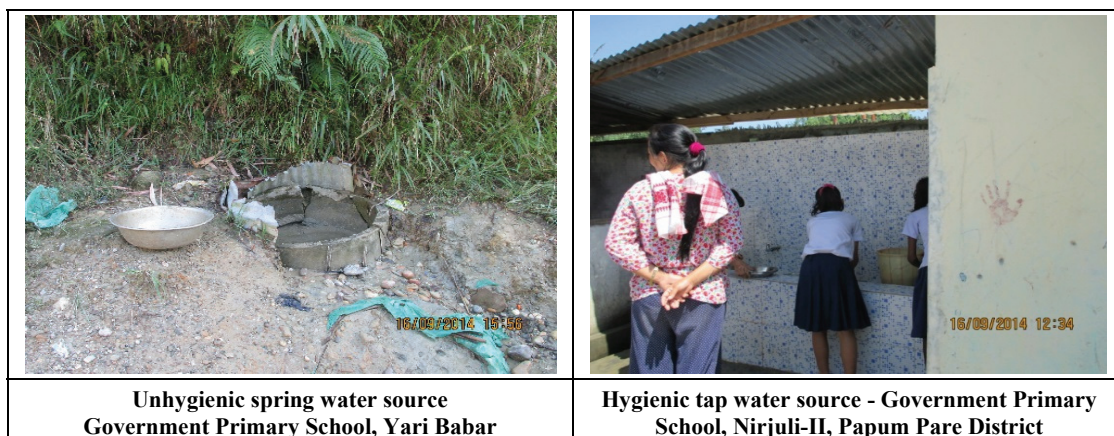
Further, the existing Kitchen Sheds did not have any provision for ventilation, lighting, drainage or waste disposal. It was also seen during joint physical verification that in most schools, cooking was done in spare classrooms, in the open or in makeshift Kitchen Sheds, as seen below:

 16/09/2014 10:09	 16/09/2014 11:24
Meals cooked in spare classrooms in Government Middle School, G-Sector, Naharlagun and Government Middle School, Lekhi, Papum Pare District	
 29/10/2014 11:25	 01/11/2014 10:41
Meals cooked in open space in Government Middle School, Mobuk and Government Upper Primary School, Oyan, East Siang District	
 14/10/2014 10:53	 17/09/2014 10:56
Meals cooked in makeshift Kitchen Sheds in Government Primary School, Tippi, West Kameng District and Government Upper Primary School, Tigdo, Papum Pare District	

Thus the report that kitchen sheds had been constructed in all schools except one school was incorrect. State Government needs to investigate as to how just wrong reports could be generated. Moreover, in spite of availability of funds, deteriorated kitchens-cum-store were not renovated and MDM Scheme suffered due to lack of infrastructure facilities.

1.4.12.2 Availability of kitchen devices and clean drinking water

Out of 150 Primary/Upper Primary schools in the sample Districts joint physical verification with the Departmental officials revealed that 35 Primary/Upper Primary schools representing 23 *per cent*, did not have clean drinking water facilities. In one school in Papum Pare District, it was noticed that water for MDM was used from an unhygienic spring water source. However, some schools did use hygienic water. Following photographs depict the dichotomy as it exists on the ground:



Only 02 schools (mere 1 *per cent*) out of the 150 test-checked schools, used gas-based (LPG) stoves for cooking meals. The remaining 148 (99 *per cent*) used fire wood. Fire extinguishers were not provided in 91 (61 *per cent*) schools. Cooking utensils were not provided in 09 (6 *per cent*) test-checked schools. As such these schools made their own arrangements of cooking utensils. In 104 (69 *per cent*) out of 150 test checked schools, eating plates were not provided. So children had to bring their own plates/lunch boxes or meals were served on leaves/paper, as seen from the photographs below:



Availability of infrastructural facilities in schools was very poor and inadequate.

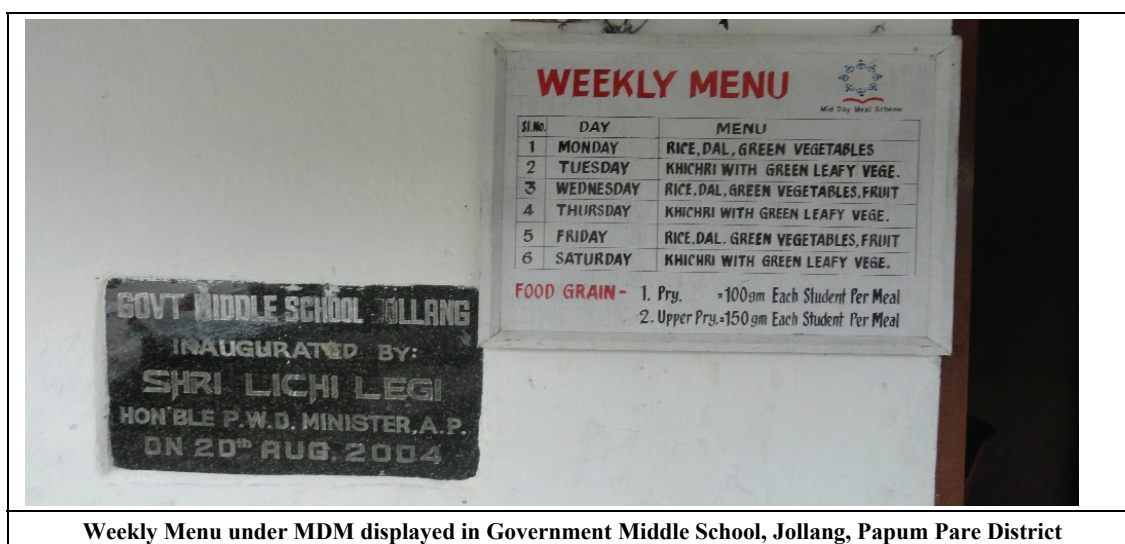
Accepting the audit findings the Department during the Exit Conference stated that corrective measures would be taken to provide all basic infrastructures to schools.

1.4.13 Nutritional Support

MHRD GoI issued instructions that children in Primary classes were to be provided with *Pulse-20 gms, Vegetables-50 gms, Oil-5 gms* and children in Upper Primary classes were to be provided with *Pulse-30 gms, Vegetables-75 gms and Oil-7.5 gms*.

1.4.13.1 Provision of vegetables and other nutrients

A uniform menu was introduced for the State, which included rice, dal, green vegetables and one egg thrice a week, fruit twice a week and *kitchiri* with leafy vegetables twice a week, with a calorific value of 450 KCL and 750 KCL and protein content of 12 grams and 20 grams in Primary and Upper Primary stages respectively. Weekly menu are also displayed in some of the Schools as seen in the photograph below:



Weekly Menu under MDM displayed in Government Middle School, Jollang, Papum Pare District

However, audit of sampled schools revealed that usually only '*kitchiri*' - prepared by mixing rice, some pulse (*moong/masur dal*), some edible oil and occasionally some leafy vegetables, potato, soyabean chunk or gram (*chana*) - was served to children of both Primary and Upper Primary levels. No nutritional expert was found involved in implementing and evaluation of quality of food served. It was also noticed that none of the test-checked schools maintained any register to record the calorie content of cooked meals served. Hence, the required calorie and protein content of meals served to children availing mid-day meals could not be ascertained.

Audit of records of DNO, West Kameng and Lohit District, revealed that instead of providing conversion cost directly to schools, District authorities directly supplied 'nutritional items' such as *dal*, oil, turmeric, dry chillies and salt to schools through

suppliers who were selected based on tendering process. For vegetables and firewood, schools were provided 15 and 20 *per cent* of the cooking cost respectively. Records relating to purchase and distribution of pulses, oil, *etc.* centrally purchased during the years 2012-13 and 2013-14 were produced to audit and records of earlier three years covered under performance audit were not produced.

Scrutiny of the records produced for audit revealed that:

- Against the required quantity of 20 and 30 grams of pulses/*dal* in Primary and Upper Primary levels respectively, only 0.18 to 0.20 grams and 0.19 to 0.30 grams were provided in meals during 2012-13 and 2013-14 respectively.
- Similarly, against the required quantity of 5 and 7.5 grams per day of oil/fat in Primary and Upper Primary levels respectively, 1.91 to 4.13 grams and 1.71 to 5.91 grams respectively were provided during 2012-13 and 2013-14.

Audit of the records of the DNO, *Lohit* District (for the years 2010-11, 2012-13 and 2013-14 that were produced to audit) revealed that:

- in primary and upper primary levels, only 2.14 to 17.36 grams and 5.04 to 17.36 grams of *Dal* respectively were provided in Mid day meal.
- Likewise, in primary and upper primary levels, only 0.34 to 0.90 grams and 0.46 to 0.88 grams Oil/Fat respectively were provided.

Thus, the quality of food was compromised by way of providing items with less nutrient value. Reasons for depriving children of quality food was neither found on record nor stated.

During the Exit Conference the Department stated that the amount allocated per child per day under the scheme was very low, and was not sufficient to provide all the nutrients prescribed under the scheme. This was also stated to be the reason that only '*Kitchiri*' was served under the scheme.

The State Government was, however, silent about remedial measures against this inadequate provisioning and also how it sought to overcome the funding gap.

1.4.13.2 Assessment of Nutritional Status

Guidelines envisaged that mid-day meals should also be complemented with appropriate interventions relating to provision of micro-nutrient supplements and de-worming, through administration of:

- (a) 6-monthly doses for de-worming and Vitamin-A supplements;
- (b) weekly Iron, Zinc and Folic Acid supplements; and

(c) other appropriate supplements, depending on common local deficiencies.

Further, only iodized/double fortified (iron and iodine) salt should be used for cooking.

Scrutiny of records in audit of the 150 test-checked schools in the sampled Districts it was noticed that iodized salt was used for cooking,. However, de-worming and other specific medication were not administered as a preventive measure to check the spread of area specific diseases among children. Moreover, no exercise was undertaken by the State Government to identify common local deficiencies that were to be addressed. Health monitoring of children by periodical weighing was also not conducted as most of the weighing equipment supplied to schools during 2006-07 were out of order.

Proper health Check-Up Registers was not maintained. As a result, it could not be ensured if there was gradual increase in / maintenance of proper body weight of children and if they were anaemic or not.

The status of under-nutrition and underweight children remained un-assessed, defeating the very objective of providing micro-nutrient supplements to children under the scheme.

The Department during the Exit Conference stated that since 2013-14 steps were taken to address the issue.

1.4.14 Dissemination of information under RTI Act

Paragraph 6.3 of the Schemes guideline envisaged display of information under the RTI Act in all schools in respect on a weekly/monthly basis regarding quantity/quality of food grains received, *etc.* Out of 150 test-checked schools in the sample Districts, the above Guidelines were not adhered to by any school.

This indicated that the implementing schools did not ensure adequate dissemination of information to the general public and also failed to ensure transparency, as envisaged in the Guidelines.

It was assured by the Department during the Exit Conference that necessary instructions would be issued to all the schools to display the required information as pointed out by audit.

Audit Objective: *Whether funds allocated were utilized in an economic and efficient manner*

1.4.15 Financial Management

1.4.15.1 Funding Pattern

In terms of scheme Guidelines, funds released by the GoI to the State were to be released to the State Nodal Officer, who then released them to the District Nodal Officer (DNO). The DNO subsequently disbursed funds to schools, based on actual enrolment of children. Central assistance was provided to States as indicated below:

- **Food Grains**

Supply of free food grains (wheat/rice) by the GoI @ 100 grams/150 grams per child per school day in Primary/Upper Primary levels from the nearest Food Corporation of India (FCI) Godown.

- **Transportation cost of food grains from the nearest FCI Godown to Schools**

Reimbursement of the actual cost incurred in transportation of food grains from the nearest FCI Godown to schools, subject to the following ceiling:

- ₹ 100/- per quintal (revised to ₹ 125 per quintal *w.e.f.* 01/12/2009) for 11 Special Category States - Arunachal Pradesh, Assam, Meghalaya, Mizoram, Manipur, Nagaland, Tripura, Sikkim, J&K, Himachal Pradesh and Uttaranchal.
- ₹ 75/- per quintal for all other States and UTs.

- **Cost of Cooking, i.e., Conversion Cost**

Cooking cost would be shared between the Centre and the NER States on a 90:10 basis. Assistance for cooking cost per child per school day was given at the following rates:

Table-1.3.13

(amount in ₹)

Period	Primary Level		Upper Primary Level	
	NER States		NER States	
	Centre	State	Centre	State
from September 2006	1.80	0.20	2.30	0.20
from December 2009	2.25	0.25	3.38	0.37
from April 2010	2.39	0.27	3.63	0.40
from April 2011	2.54	0.29	3.90	0.43
from July 2012	2.80	0.31	4.19	0.46
from July 2013	3.01	0.33	4.50	0.50

Source: Departmental records

Cooking Cost was enhanced from time to time as shown in the Table above, which was inclusive of the cost of pulses, vegetables, oil & fats, salt & condiments and fuel, but exclusive of labour and administrative charges.

- **Infrastructure**

Assistance for construction of kitchens-cum-store in a phased manner up to a maximum of ₹ 60,000/- per unit per school. The expenditure on this component was to be shared between the Centre and NER States on a 90:10 basis.

- **Kitchen Devices**

Assistance for provision and replacement of kitchen devices in a phased manner, at an average cost of ₹ 5,000/- per school.

- **Honorarium to Cooks-cum-Helpers**

Honorarium of ₹ 1000/- per month as was given to cooks-cum-helpers, which was shared between the Centre and NER States on a 90:10 basis.

- **Management, Monitoring and Evaluation (MME)**

Assistance to States/UTs for Management, Monitoring & Evaluation (MME) @ 1.8 *per cent* of the total assistance on (a) free food grains; (b) transport costs; (c) cooking costs; and (d) honorarium to cooks-cum-helpers. Another 0.2 *per cent* of the above amount would be utilised by the Central Government for management, monitoring and evaluation.

1.4.15.2 Fund Flow

In Arunachal Pradesh, for implementation of the scheme funds from the GoI along with State matching share of 10 *per cent* are obtained for budgetary support/concurrence from the State Finance Department (FD) before the funds are placed at the disposal of DDSE (DNO) of concerned Districts.

1.4.15.3 Budget Allocation & Expenditure incurred under MDMS

As per existing practice, funds were first received from the MHRD by the Finance Department of the State, which directs the concerned Department to initiate proposals for incorporation in the budget. Details of funds released by Centre and State Government, funds received by the department (both Centre and State Share) *vis-a-vis* expenditure during the period from 2009-10 to 2013-14 are as indicated in the following table.

Table-1.4.14

Year	Opening balance	Funds released		Total fund available	Funds received by the department		Total Funds Available with the department	Expenditure out of funds received from		
		Centre	State		Centre	State		Centre	State	Total
2009-10	1.00	1663.82	41.60	1706.42	1112.93	41.60	1154.53	1103.41	41.60	1145.01
2010-11	551.41	1985.83	99.63	2646.87	1702.11	99.63	1801.74	1539.34	99.63	1638.97
2011-12	845.16	2091.75	505.61	3605.13	2765.21	505.61	3270.82	2704.48	505.61	3210.09
2012-13	334.31	3133.42	200.00	3667.73	3423.73	200.00	3623.73	3421.81	200.00	3621.81
2013-14	44.00	4028.60	485.61	4558.21	2760.52	485.61	3246.13	2733.00	485.61	3218.61

Source: Information furnished by DSE, Itanagar

It was seen from the table that the State Government retained 1 to 32 *per cent* of available funds during 2009-14 without releasing the full amount received from the Central Government to the implementing department in any year. Reasons for short-release was neither found on records nor stated.

The Department during the Exit Conference stated that funds were provided at the fag end of the financial year which resulted in under utilisation and accumulated balances.

1.4.15.4 Delay in release of Central Assistance

According to the scheme Guidelines, the State Nodal Department needed to ensure that the State Finance Department released the Central assistance intended for the MDMS expeditiously.

The Guidelines further stipulated that if there were hierarchical delays for level-wise releases from the State level to District, Block, Gram Panchayat and School levels, the States/UT Administration may, where possible, consider electronic transfer of funds from State to Village levels through banking channels.

However, it was seen from the information furnished by the SNO, that there were delays ranging up to 21 months in release of Central assistance by the State Government to the Nodal Department and there was no delay in release of funds from the Nodal Department to Districts and release of funds from the Districts to Schools.

The reason attributable for delays in transmission of funds by the State Government to the Nodal Department and from the Nodal Department to Districts was stated to be the cumbersome process of obtaining budgetary support and concurrence/expenditure sanction from the State Finance Department, which took 2 to 3 months.

Consequently, there were delays in receipt of Conversion Cost at school levels, which was received after almost 6 to 8 months and sometimes at the end of the financial year.

The delay in release of funds by the State Government to implementing agencies had an adverse impact on implementation of scheme at school levels. Interaction with teachers during joint physical verification with Departmental officials in respect of schools implementing the Scheme in the sample Districts revealed that, in order to prevent disruption in serving MDMS, teachers procured cooking items from local stores and also made honorarium payment to Cooks-cum-helpers either by pooling resources from their own pockets or on credit basis.

This fact was also brought out in the Review Report of the 4th Review Mission on MDMS conducted by MHRD, GoI, in November 2012 and also in the 3rd Half Yearly Review Report of the independent monitoring Institution (Rajiv Gandhi University, Doimukh) conducted in October/ November 2011.

In order to streamline and simplify existing procedures to ensure speedy transmission of funds to implementing agencies, the Department mooted the proposal to the State Finance Department for introduction of '**Green Channel Scheme**,' which is already in operation in the Andhra Pradesh, during the current financial year. The State Government/Finance Department approval to the above proposal was still awaited till the date of audit (November 2014).

The Department during the Exit Conference stated that a proposal was submitted to the State Government for adoption of the scheme in September 2012; approval to the same however, was awaited till date (January 2015).

1.4.15.5 Expenditure for Management, Monitoring & Evaluation (MME)

As per of the Guidelines, 2 *per cent* of the cost on food grains, transportation and cooking would be available for Management, Monitoring & Evaluation (MME). This amount would be allocated to the Central Government and States/UTs in the following proportion:

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

States/UTs would have the flexibility to utilise 50 *per cent* of funds at various levels other than the school level for MME of the scheme, depending on the need of the State/UT. However, the remaining 50 *per cent* earmarked funds for school level expenses would have to be spent on schools.

Scrutiny of records revealed that during the period 2009-14, only ₹ 168.98 lakh was released by the Central Government towards MME against ₹ 217.83 lakh to be released. Further, the State Government released only ₹ 0.18 lakh in 2012-13 against ₹ 18.02 lakh to be released during 2009-2014 towards MME. Thus, there was short release of

₹ 48.85 lakh toward MME. Reasons for the short-release of State share were neither found on record nor stated.

It was also noticed that the entire fund available under MME in the sample Districts was spent at the District level and no fund was released for school level expenses. The impact of short-release of funds under MME was that 104 (69 *per cent*) of the test-checked schools in the sample Districts were unable to provide plates for serving meals and glasses for drinking water to children, as highlighted earlier.

1.4.15.6 Release of State Share under MDMS

Financial support available to States under the MDM Scheme was 90 *per cent* Central assistance and 10 *per cent* State share. Only the food grains component was supplied free of cost by the Central Government (GoI).

As per information furnished by the Education Department, from 2009-10 to 2013-14, against the total Central share release of ₹115.15 crore (excluding cost of kitchen devices), the State Government released its share aggregating to ₹7.37 crore, leaving a balance of ₹12.93 crore yet to be released as 10 *per cent* matching State share, as indicated in the following table:

Table 1.4.15

Details of release of State Share against Central assistance (2009-14)

(₹ in crore)

Total No. of Districts	Central Share (90%) released by Ministry	State Share (10 %) to be released by the State	State Share actually released up to March 2014	Short release of State Share
17	115.15	20.30	7.37	12.93

Source: Compiled from information furnished by the DSE

It is evident from the above, that the State Government did not release its share, representing 63.69 *per cent* of the amount actually due to be released.

The reason for inability of the State Government to make its matching share available was attributed to the unsound fiscal position of the State. As a result, there were shortcomings in certain interventions as detailed in the Audit.

1.4.15.7 Avoidable expenditure of ₹ 2.11 lakh in procurement of Kitchen implements

Scrutiny of records of the DNO, *East Siang* District revealed that procurement of kitchen implements for 2009-10 (₹ 5 lakh) and 2011-12 (₹ 3.50 lakh) were made without inviting Tenders/Quotations in violation of GFR. Due to lack of tenders, the kitchen implements were procured at higher rates, evident on comparison of rates at which the items were procured during 2013-14, as detailed in the table below:

Table 1.3.16

Year	Rate of procurement (₹)					
	Aluminium Saucepan	Aluminium Bucket	Iron Oven (Chullah)	Steel Spoon	Container for storing	
					ingredients	Grains
2009-10	400/- per kg	400/- per kg	1000/- each	118/- each	80/- each	950/- each
2011-12	1050/- per kg	1050/- per kg	700/-each	80/- each	60/- each	1500/- each
2013-14	380/- per kg	380/- per kg	700/- each	80/- each	70/- each	1400/- each

Due to procurement of the items at higher rates during 2009-10 and 2011-12 in comparison to rates at which similar items were procured during 2013-14, there was an avoidable expenditure of ₹1.60 lakh.

It was also noticed that ₹ 50,836/- was incurred in 2011-12 on transportation of the Kitchen implements to five Blocks/ Circles of the District through a private Carriage Contractor, resulting in an extra avoidable expenditure of ₹ 0.51 lakh.

Whereas, the reasons for procurement of the kitchen implements during 2009-10 without inviting tenders was not found in the records of the DNO, the Supply Order for procurement of 2011-12 was issued to a local firm (*M/s Capital Tent House, Itanagar*) on the recommendation of then Education Minister of the State, without inviting tenders.

1.4.15.8 Maintenance of Bank Accounts under the Scheme

Paragraph 3.3 (iii) of the Scheme Guidelines stipulated that if there were hierarchical delays for level-wise releases from State level to District, Block, Gram Panchayat and School levels, the State/UT Administration may, where possible, consider electronic transfer of funds from State to Village levels through banking channels.

In Arunachal Pradesh, the mode of release of funds under MDMS being the Treasury mode, no Bank Accounts were opened in Nationalized Banks to exclusively maintain scheme funds either at the State, District, Block or School levels. It was noticed that though Conversion Costs were released to schools in cash by District authorities, none of the 150 test-checked schools had Bank Accounts to maintain scheme funds due to non-issue of specific instructions from the State Government/SNO/DNO in this regard.

Had bank account been maintained then even the funds received from GoI at the fag end of the financial year as stated by The State Government in their reply could have been transferred to these accounts and there would have been less disruption in MDM activities. The teachers would not have had to rely on credit/use of own resources, to run the basic programme.

Audit Objective: *Whether implementation of the scheme was being effectively monitored*

1.4.16 Monitoring and Evaluation of the Programme

1.4.16.1 Establishment of Management Information System (MIS)

In terms of Paragraph 6.1 of the scheme Guidelines, a sound and reliable system of accounting procedures and reporting as well as a computer-based Management Information System (MIS) for the scheme was to be established.

The State Government of Arunachal Pradesh initiated the process to develop a web-enabled MIS in close co-ordination with the National Informatics Centre (NIC) during 2012-13. However, the Department stated (October 2014) that the above plan was abandoned as the MHRD, GoI, started the MDM-MIS Web Portal from 2012-13, and since then all School/Block/District-wise MDM data entry work was done through the MDM-MIS Web portal of GoI.

1.4.16.2 Monitoring of the Programme

The scheme provided for formation of Steering-cum-Monitoring Committee (SMC) at the National, State, District and Block levels for monitoring & co-ordination and initiating remedial action on reports of independent functionaries. The State level SMC was to meet at least once every 6 months and District/Block level SMCs were to meet at least once a month.

Chief Secretary/Additional Chief Secretary/Development Commissioner is the Chairman of State level SMC and Principal. Secretary/School Education is Member Secretary.

Scrutiny of records revealed that between 2009-10 and 2013-14; only during the year 2012-13 two meeting were held as envisaged and no meeting was held during the year 2010-11. In the remaining years only one meeting was held.

The following important decisions were taken in the State level SMC Meetings.

- (a) Registration of a Society for operation of Bank Accounts to maintain Scheme funds;
- (b) Maintenance and renovation of existing Kitchens-cum-Store through convergence;
- (c) Co-ordination with the Health Department for timely conduct of health check-ups at school level;
- (d) Adequate release of State Share on priority basis;

- (e) Introduction of 'Green Channel Scheme' for early release of MDM funds;
- (f) Enhancement of transportation cost of food grains; and
- (g) Supply of supplementary minerals like Iron Folic and De-worming tablets to schools.

However, follow-up actions to the above decisions taken during State level SMC Meetings were pending till the date of audit (November 2014).

At district level, DC is the chairman of the District level Steering cum Monitoring Committee and DDSE is Member Secretary. At block level, Sub-Divisional Officer/Block Panchayat Officer is the chairman of the Block level Steering cum Monitoring Committee and Block Education Officer being Member Secretary.

As against norm at least one meeting per month at district level, scrutiny of records revealed that in five sample districts (a) no meeting was held in West Siang and East Siang districts during the entire period 2009-14, (b) in West Kameng only one meeting was held during the year 2012-13, (c) in Lohit district only two meeting was held during the year 2012-13 and 2013-14 and (d) in Papum Pare district three meeting were held during the year 2013-14 and no meeting was held in 2012-13 and only one meeting was held during the remaining years.

The position was no different in the block level. In most of the blocks in the sample districts no meeting were held in the entire period. This could be perceived from the fact that against 1200 meeting to be convened over a period of five years in 20 sample blocks (four each in five sample districts) only 37 meetings were held.

Reasons for the shortfall in convening SMC meetings at the State, District and Block levels as per prescribed norms were not found in records of the SNO/DNO. While the concerned authorities responsible for conveying the meeting of SMC at District and Block level were negligent in discharging their duty of conveying the meeting of SMC as per prescribed periodicity, whereas at the State level the Secretary of School Education Department, Government of Arunachal Pradesh being State Level Nodal Officer for implementation of MDM Scheme also failed to ensure that proper monitoring at regular interval were carried at District and Block level.

Non-convening of SMC Meetings at the State, District and Block levels, as pointed out above, defeated the very purpose of securing accountability at various levels of programme implementation.

Admitting the audit finding the Department during the Exit Conference assured that steps would be taken to hold SMC meetings to monitor the scheme as per norms.

1.4.16.3 Programme Evaluation

The Department assigned the work of Programme Evaluation in the State to the *Dean, Department of Education, Rajiv Gandhi University, Rono Hills, Doimukh*. The University undertook monitoring and submitted its findings. Some of the major findings were as indicated below:

- (a) MDM is not served on all the schools days. Generally, MDM is provided on two to three working days,
- (b) The schools were facing problem in relation to the availability of cooking cost in time. Also, problems were noticed in the delivery of food grains at the school level.
- (c) The quality of food was found just average. The micronutrients are not being provided in any of the schools.
- (d) The status of kitchen was not satisfactory and needed repair or had to be constructed newly.

However, no Action Taken Report(s) (ATNs) on remedial measures taken up to redress the deficiencies pointed out in the Reports at State/District levels was produced.

Besides the above, the Department entrusted the responsibility of internal monitoring/evaluation of scheme implementation in the State to the *State Council of Educational Research & Training (SCERT)* and the *District Institutes of Education & Training (DIETs)*. However, no Evaluation Report has been submitted by these Institutions to the SNO till date of audit (November 2014).

1.4.16.4 Regularity in monitoring of programme Implementation and its impact

As per Paragraph 6.2 of the scheme Guidelines, the Mid-Day Meal Programme would need to be monitored to assess:

- (i) Programme parameters, namely, the manner in which the programme was being implemented in terms of all children regularly getting a meal of satisfactory quality, and
- (ii) Impact parameters, namely, the effect, if any, on improving the nutritional status of children, regularity of attendance and retention and completion of Primary Education.

On an average, at least 25 *per cent* of Primary/Upper Primary Schools and EGS/AIE Centres should be visited every quarter, and all Primary/Upper Primary Schools and EGS/AIE Centres should be visited at least once a year.

States were to evolve suitable formats for Questionnaire (Data Capture Form) to be filled by officials during field visits. Findings should be documented and reported in SMC Meetings at all levels. Suitable remedial/corrective measures should be initiated without delay.

In Arunachal Pradesh, the State Government appointed two Joint Directors and one Deputy Director of School Education for overall monitoring and supervision of schools in the State. Besides, District Education Officers (DSEs) have been instructed to conduct inspections of schools and supervise and monitor all Flagship Programmes, including the MDM Scheme. Block Education Officers are required to inspect at least 10 schools under their Blocks and submit Performance Reports.

During audit it was seen that on-line MDM software for monitoring did not exist at the Block level.

The position of inspection of schools in the State during last three years of the period covered under performance audit (i.e., 2011-12 to 2013-14) was 100 *per cent*. However, it was noticed that Inspection Reports were neither prepared nor submitted to the SMCs. This implied that findings during inspections were not documented and reported in SMC Meetings at any level for taking suitable remedial/corrective measures.

The Department stated during the Exit Conference that a format “*Surprise Inspection Report*” was developed for the purpose and regular inspection were conducted by authorities. It was further assured that documents in this regard would be furnished to audit to substantiate the claim.

1.4.16.5 Establishment of Grievance Redressal Cell

As per the scheme Guidelines, a grievance redressal mechanism was required to be established at the State and District levels to address and resolve complaints.

A ‘**Grievance Redressal Cell**’ was set up at the State level in the Directorate of School Education and at the District level in the office of the District Education Officer of the 16 Districts implementing the programme. At the State level, the Nodal Officer (MDM) and State Co-ordinator (MDM), and at the District level, the Deputy Director of School Education (DDSE) and District Co-ordinator (MDM) have been appointed as Grievance Redressal Officers and Co-ordinators to address and resolve complaints, as and when received. Follow-up action is taken up at State/District level on the basis of suggestions made by stakeholders such as NGOs, Student Organizations and PRIs for improvement of scheme implementation.

In the State, a Toll Free Telephone number was installed and dedicated for public utility to address complaints pertaining to scheme implementation. However, on scrutiny, it

was found that the telephone number was not working, which defeated the intended purpose. Further, the State did not have another grievance redressal mechanism such as through e-mail, social media, etc in place.

The Department during the Exit Conference stated that due to financial crunch the toll free telephone connection could not be made functional.

1.4.16.6 Submission of periodic Reports>Returns

In terms of the scheme Guidelines, the State Nodal Department was required to furnish Progress Reports on the scheme to the MHRD as per the time schedules indicated in the following Table:

Table-1.4.17

Sl. No.	Title of Return	Due date for receipt in the Ministry
1.	Monthly Report on off-take of food grains	15 th of the following month
2.	Quarterly claim towards Transport Subsidy	15 th of the month following the Quarter
3.	Quarter Progress Report (QPR)	Within one month from the end of the Quarter

The QPR, *inter alia*, included information on coverage of children, progress of provision of infrastructure and unspent balances of Central assistance at the end of the quarter.

However, it was noticed that there were delays in submission of QPRs from 2009 to 2014, which ranged from 01 to 110 days.

Other reports/returns were regularly submitted on-line.

On the issue of delay in submission of QPRs, the Department during the Exit Conference attributed the same to poor connectivity and communication problems.

1.4.16.7 Maintenance of records of MDMS at School level

The major area of concern in implementation of the scheme in the State is poor maintenance of records at school levels.

Scrutiny of records of 26 out of 30 schools (76 *per cent*) in East Siang, 7 out of 30 schools (23 *per cent*) in West Siang and 6 out of 30 schools (20 *per cent*) in West Kameng District revealed that schools did not maintain essential records Viz., Daily Attendance Registers recording details of children availing MDM, Stock Books for food grains/other cooking items, Cash Books for cooking costs, honorarium to Cooks-cum-

Helpers, etc. In the absence of such vital records, proper and uninterrupted implementation of MDM scheme could not be ascertained. Failure to maintain essential records also indicated that no/inadequate training was imparted to school authorities for proper maintenance of scheme related records. In the remaining two districts viz. Lohit and Papum Pare the required records were being maintained properly.

While viewing the same seriously the Secretary to the Department during the Exit Conference assured that strict action would be taken against the defaulting schools.

1.4.17 Conclusion and Recommendations

1.4.17.1 Conclusion

The success of a scheme funded through Central assistance essentially depends on effective implementation of scheme activities, regular monitoring and efficient financial management. There were inadequacies in all these three key aspects, as brought out in this Report.

Implementation of scheme was not satisfactory, given that it did not achieve its objective of providing nutritious meals to eligible children and improve their enrolment and retention levels. Major hurdles in implementation of the scheme were the inability to utilize available food grains, delays in transmission of funds through the hierarchical chain to implementing agencies and non-release of State share in time. The nutritional status of children was not addressed and infrastructural facilities in schools were inadequate. The monitoring system was deficient due to irregular SMC Meetings at Block/District/State levels and the absence of reliable centralized data on retention/dropout rates of children of Primary/Upper Primary Stages.

1.4.17.2 Recommendations

- *The State Government should ensure preparation of Annual Work Plans & Budget (AWP&B) with authenticated inputs and ensure strict compliance to all pre-requisites, especially reliable data on enrolment, attendance and coverage of students.*
- *The State Government needs to streamline and simplify existing procedures to ensure timely transmission of funds to implementing agencies.*
- *State share of matching funds should be released component-wise to facilitate proper implementation of the scheme.*

- *Requirement of food grains should be assessed on basis of reliable inputs from the school level. Allotted quantities food grains should be lifted and distributed on a timely basis.*
- *Basic infrastructure facilities should be provided on a priority basis in all schools.*
- *The monitoring mechanism and supervision of the scheme should be strengthened and enforced effectively at all levels so as to secure accountability at various levels of programme implementation.*
- *Wide publicity must be given by the State Government to the programmes implemented under the scheme to enhance transparency and awareness about the scheme.*
- *Impact studies/surveys must be undertaken more vigorously, especially with reference to achievement of outcomes. Deficiencies pointed out need to be addressed on priority for effective implementation of the Scheme.*