

CHAPTER I: SOCIAL SECTOR

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1.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2015 deals with the findings on audit of the State Government units under Social Sector.

The names of the State Government departments and the total budget allocation and expenditure of the State Government under Social Sector during the year 2014-15 are given in the table below:

Table: 1.1.1

(₹ in crore)

Name of the Departments	Total Budget Allocation	Expenditure
Education (Higher) Department	190.08	129.54
Education (School) Department	1,333.50	1,262.15
Education (Social) Department	363.32	312.02
Education (Sports and Youth Programme) Department	61.49	51.66
Food, Civil Supplies and Consumer Affairs Department	110.71	99.31
Family Welfare and Preventive Medicine	369.45	235.23
Health Department	278.66	317.60
Labour Organisation	18.31	15.57
Panchayati Raj Department	294.60	251.62
Public Works (Drinking Water and Sanitation) Department	227.42	200.04
Relief and Rehabilitation Department	30.59	28.41
Rural Development Department	736.26	394.80
Tribal Welfare (Research) Department	2.62	1.84
Tribal Welfare Department	1,184.22	721.53
TRP and PVTG Department	17.68	16.20
Urban Development Department	374.97	212.49
Welfare for SC and OBC Department	506.59	306.79
Welfare of Minorities Department	65.02	38.95
Welfare of OBC	21.95	24.65
Total number of Departments = 19	6,187.44	4,620.40

Source: Appropriation Accounts – 2014-15.

1.2 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls, etc.

After completion of audit of each unit, Inspection Reports containing audit findings are issued to the heads of the departments. The departments are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of those Inspection Reports are processed for inclusion in the Audit Reports, which are submitted to the Governor of the State under Article 151 of the Constitution of India for being laid in the State Legislature.

The audits were conducted during 2014-15 involving test-check of an expenditure of ₹ 2,996.36 crore (including expenditure pertaining to previous years audited during the year) of the State Government under Social Sector. This Chapter contains one Performance Audit on “National Programme of Nutritional Support to Primary Education (Mid-day-Meal Scheme)” relating to Education (School) Department and one Compliance Audit Paragraph.

EDUCATION (School) DEPARTMENT

1.3 National Programme of Nutritional Support to Primary Education (Mid-Day-Meal Scheme)

The State of Tripura spent ₹ 336 crore during the period 2010-15 on National Programme of Nutritional Support to Primary Education, also Known as Mid-Day-Meal Scheme (MDM). The performance audit of the MDM for the period 2010-15 was undertaken to review the plans and achievement of the objectives viz. to improve the enrolment, reduce dropout and improve the nutritional status of the children. The audit reviewed the data available at the State level, District level and Inspectorate level. Audit also conducted inspections in 215 schools selected randomly using statistical sampling methods. The major observations of Audit which emerged are given below:

Highlights:

Grass-root data was not collected for preparation of Annual Work Plan and Budget (AWP&B) as envisaged in the scheme. AWP&B did not present actual picture of enrolment of children. The data showed inflated figures of enrolment in AWP&B resulting in extra central assistance to the tune of ₹ 18.78 crore.

(Paragraph 1.3.8)

There was consistent decline in the number of children availing MDM in primary schools from 2.97 lakh (2010-11) to 2.35 lakh (2014-15) and in upper primary schools from 1.38 lakh (2010-11) to 1.20 lakh (2014-15).

(Paragraph 1.3.14.)

Enrolment in private schools increased by 72 per cent while it declined by 18 per cent in MDM covered Government aided schools.

(Paragraph 1.3.14)

Schools under three Inspectorates of Schools did not lift 471.233 MT rice from the State food Godowns and there was damage of 42.08 MT rice in 71 schools. On the other side, 147 (29 per cent) schools did not serve MDM for periods ranging from one month to six months due to non-availability of rice. Suspected misappropriation of MDM food grains and cooking cost of ₹ 1.36 crore in 17 test checked schools cannot be ruled out.

{Paragraphs 1.3.17, 1.3.17 (a) and 1.17 3.(c)}

There was insufficient supply of micronutrients and de-worming medicines coupled with non-maintenance of health cards and other registers indicating inadequate mechanism to evaluate the impact of the programme on health status of the school children provided with nutritional support.

(Paragraphs 1.3.20.1 and 1.3.20.2)

In 22 per cent of the test checked schools, meal was found to be prepared in unhygienic conditions. In 47 per cent of the test checked schools, food was served in unhygienic places. Source of drinking water was not available in 489 schools in four test checked Districts.

(Paragraphs 1.3.20.3 and 1.3.21.2)

1.3.1 Introduction

In Tripura, the National Programme of Nutritional Support to Primary Education (commonly known as the Mid-Day-Meal Scheme) was launched as a centrally sponsored scheme for all school going children in primary stages from April 2003 and in Upper Primary stages from July 2008. The scheme was formulated with the objectives to boost the universalisation of primary education by increasing enrolment, ensure retention and attendance and simultaneously impact on the nutrition of students.

1.3.2 Organisational set up

The Education (School) Department, functioning under a Principal Secretary is the nodal department for implementation of the MDM Scheme in the State. The Director of School Education (DSE) is the State implementing officer. The Director of School Education is assisted by Joint Director and Deputy Director at the State Level. The implementation and day to day operations of MDM is overseen by District Education Officers and Inspectors/Dy. Inspectors at the district and block levels respectively.

1.3.3 Central assistance

The MDMS is primarily financed by the Ministry of Human Resource Development, GoI. Central assistance is provided to the States by way of:

- i) Supplying free food grains (wheat/rice) @ 100 grams/150 grams per child per school day in primary/upper primary from the nearest Food Corporation of India (FCI) Godown;
- ii) Reimbursing transportation cost at the same rate as prevalent under the Public Distribution System (PDS) in the State;
- iii) Providing Assistance for cooking per child per school day at rates specified from time to time.

In addition to cooking cost, assistance of 1,000 per month honorarium to cook-cum helper is shared between the Centre and State on 90:10 basis. GoI also provides assistance to construct kitchen-cum-stores in a phased manner at a cost of up to a maximum of 60,000 per unit. The cost of construction of kitchen-cum-store is also shared between the Centre and State on 90:10 basis. Assistance is also provided for provisioning and replacement of kitchen devices at an average cost of 5,000 per school.

1.3.4 Scope of audit

The implementation of MDM Scheme, for the period 2010-15 was reviewed in audit through a test check of records of the Education (School) Department, four District¹ Education Officers (out of eight), and 8 Inspector of Schools (out of 37). Out of 1989 schools under selected eight Inspector of Schools audit randomly selected 215 (11 *per cent*) primary and upper primary schools on the basis of Probability Proportional to Size Without Replacement (PPSWOR) and Simple Random Sampling Without Replacement (SRSWOR) method and a few schools were selected randomly. School visits by audit teams provided an opportunity to verify the implementation of MDM on ground.

1.3.5 Audit Objectives

The objectives of the performance audit were to verify whether:

- the scheme was being implemented in a planned and structured manner,
- the scheme achieved its objective of enhancing enrolment, ensuring retention and attendance in primary education,
- the scheme achieved its objective of improving the nutritional status of children,
- the funds allocated were being utilised in an economic and efficient manner,
- the implementation of the scheme was being monitored.

1.3.6 Audit Criteria

The criteria adopted for the performance audit were obtained from the following sources:

- Scheme guidelines on National Programme of Nutritional Support to Primary Education (MDM) 2006,
- Guidelines for decentralisation of payment of cost of Food grains to FCI at District level under MDM (February 2010).
- Guidelines to ensure quality, safety and hygiene under MDMS (dated 22 July 2013)
- Norms framed by the State Government for expenditure under MDM,
- Various orders, notifications, circulars, instructions issued by MHRD/State Government,
- Annual Work Plan and Budget prepared by the State Government, and
- General Financial Rules.

¹ West Tripura, Khowai, Gomti, Dhalai

1.3.7 Audit Methodology

The performance audit started with an entry conference (7 April 2015) with the Principal Secretary to the Government of Tripura, Education (School) Department wherein the audit objectives, criteria and scope of audit were discussed. This was followed by collection of relevant information through replies to audit queries/memos, questionnaires, scrutiny of records and databases. Analysis of the documents collected during audit formed the basis for audit observations. Audit conclusions were drawn after scrutiny of original records, analysis of the available data and responses to questionnaires and audit memoranda.

Audit findings were discussed with the Principal Secretary to the Government of Tripura, Education (School) Department in an Exit Conference (13 October, 2015) and the views of the Department have been suitably incorporated against the relevant paragraphs where found appropriate.

Audit Findings

Audit Objective-1: Whether the scheme was being implemented in a planned and structured manner

1.3.8 Preparation of Annual work Plan and Budget

Under MDM scheme, importance is given to the preparation of Annual Work Plan & Budget (AWP&B) by States based on information maintained at school level and aggregated at the Block, District and State level. It envisages a bottom-up approach, rather than a top-down approach to planning. It is necessary that there is documentation of the process of plan preparation to ensure that these have been prepared at the school level involving a participatory planning process.

Scrutiny of AWP&B documents revealed that the Annual Plans were not based on grass root data (i.e., data compiled at school level), rather it was prepared for the State as a whole by the Directorate till 2012-13. Subsequent plans included District level data but there was little consultation with the district authorities. Plans during audit period were prepared at State level and sent to District for concurrence only. Therefore, the bottom up approach was not followed in preparation of AWP&B. In the absence of which, there is little assurance that AWP &Bs presented actual picture about enrolment of children, number of schools, etc. Some discrepancies observed are given below:

- The Department presented inflated enrolment in the **AWP&B** for all the years under review when compared with the enrolment shown in U-DISE², as provided by the SSA (*Sarva Shiksha Abhiyan*), Rajya Mission³. The details are tabulated as below:

² Unified Data Information System for Education

³ Sarva Shiksha Abhiyan is a Flagship programme being implemented in state with objective of universalising elementary education by bringing all children in the age group of 6-14 years under

Table No.1.3.1: Inconsistency of enrolment data in AWP&B

(Figure in lakh)

Year	Enrolment (I to VIII) as per information furnished by Director of School Education		Enrolment (I to VIII) as per information furnished by SSA, Rajya Mission		Difference	
	Primary	Upper Primary	Primary	Upper Primary	Primary	Upper Primary
2010-11	4.31	2.03	3.66	2.05	0.65	-0.02
2011-12	3.82	2.09	3.55	2.07	0.27	0.02
2012-13	3.71	2.07	3.43	2.00	0.28	0.07
2013-14	3.64	2.27	3.30	1.87	0.34	0.40
2014-15	3.34	1.88	3.18	1.86	0.16	0.02

(Source: Information furnished by the DSE and SSA, Rajya Mission)

This fact was confirmed when the enrolment shown in AWP&B in respect of five districts (out of eight) were cross checked with the information furnished by the respective District Education Officers and discrepancies found. The details are given below:

Table No. 1.3.2: Comparison of enrolment shown in AWP&B and information furnished by the DEOs

(Figures in Nos.)

Name of Districts	Total enrolment shown in AWP & B (2014-15)			Total enrolment as per record maintained in the District and TTAADC ⁴ (2014-15)			Difference		
	Primary	Upper Primary	Total	Primary	Upper Primary	Total	Primary	Upper Primary	Total
West Tripura	61997	36942	98939	59194	38817	98011	2803	(-) 1875	928
Khowai	26182	16471	42653	25870	15666	41536	312	805	1117
Sepahijalla	47984	27141	75125	45043	25730	70773	2941	1411	4352
Dhalai	45089	22252	67341	-	-	66235	-	-	1106
Gumti	37776	22431	60207	37640	22205	59845	136	226	362
Total			344265			336400			7865

(Source: AWP&B of 2014-15 and information furnished by Districts Offices and TTAADC)

- Likewise, Education (School) Department did not match the total number of Primary and Upper Primary schools in the AWP & B in respect of four test checked Districts, as detailed below:

the ambit of primary schooling, expanding schooling facility to all inaccessible un-served habitations, creating new school infrastructure and renovating/improving infrastructures of existing schools.

⁴ TTAADC – Tripura Tribal Areas Autonomous District Council

Table No.1.3.3: Number of schools overstated in AWP&B

(Figures in Nos.)

Name of districts	No. of Schools shown in AWP & B (2014-15)			No. of schools as per record maintained in the District and TTAADC (2014-15)			Difference		
	Primary	Upper primary	Total	Primary	Upper primary	Total	Primary	Upper primary	Total
West Tripura	630	309	939	615	311	926	15	(-) 2	13
Khowai	464	211	675	465	211	676	(-) 1	0	(-) 1
Sepahijalla	596	284	880	601	286	887	(-) 5	(-) 2	(-) 7
Dhalai	828	320	1148	700	285	985	128	35	163
Gumti	540	271	811	538	270	808	2	1	3

Thus, AWP&B did not present actual picture of enrolment of children. This posed credibility issues about statistics presented in AWP&B as prepared by the State Government. As a consequence of more enrolment figures in AWP&B data than actual district data, the State Government irregularly received more central assistance to the tune of ₹ 18.78 crore, as detailed below.

Table No.1.3.4: Figures of enrolment overstated in AWP&B to get more central assistance of ₹ 18.78 crore

Year	Differences in enrolment figures (in lakh)		Feeding days	Cooking cost (₹ in crore)	Rice (in MT)	Cost of rice ⁵ (₹ in crore)	Total (₹ in crore)
	Primary	Upper primary					
2010-11	0.65	-0.02	230	3.45	1426	0.81	4.26
2011-12	0.27	0.02	230	1.79	690	0.39	2.18
2012-13	0.28	0.07	230	2.47	885.5	0.50	2.97
2013-14	0.34	0.4	230	6.49	2162	1.22	7.71
2014-15	0.16	0.02	230	1.41	437	0.25	1.66
Total				15.61	5600.5	3.17	18.78

Department stated (October 2015) that AWP&B it had included the enrolment of Madrasas and AIE centres but in U-DISE data the enrolment of AIE (Special Training Centre) centres were not included.

However, the fact remained that there were discrepancies in enrolment data shown in AWP& B and information furnished by the respective District Education Officers in respect of five districts.

1.3.9 Institutionalised exaggeration of beneficiary figures

As per MDM guidelines, hot cooked meal is to be provided to all children in Government, local body and Government aided schools and special training centres at primary and upper primary level. The Scheme did not contain any provision to enable children to either opt for or opt out of the MDM. During scrutiny of Quarterly Progress Reports submitted by the Director of School education to the Central

⁵ Cost of rice was taken as per prevalent FCI rate of ₹ 5,632 per MT

Ministry, it was noticed that all children enrolled and who attended schools during 2010-15 were shown as beneficiaries of MDM.

However, it was noticed in test checked schools that all the children were not taking MDM due to various reasons like poor quality of meal served, preference for bringing their own tiffin from home, unsatisfactory canteen facilities in school premises, etc. The data on the number of children availing MDM assumes great significance since release of cooking cost and food grains depends on number of children availing Mid-Day-Meal.

The actual number of children availing MDM in few urban schools were jointly counted by the audit party and HM/teacher in charge on the day of visit and it was significantly lower as compared to the data maintained in the feeding registers by the respective schools. The details of variations are shown in **Appendix-1.3.1**. The variation was more pronounced in the following cases which ranged from 53 to 79 per cent.

Table No.1.3.5: Variation in no of children actually availing MDM on the day of visit and number of children recorded in the feeding register

Sl. No.	Name of school	Category	Total enrolment	Attendance on the day of visit	No of children recorded in the feeding register	No of children actually availed MDM	Variation	Percentage of variation
1	NetajiSubhasVidyaniketan	U. Pry	551	420	420	90	330	79
2	NetajiSubhasVidyaniketan	Pry	593	501	501	115	386	77
3	MTB Girls HS School	U. Pry	705	208	208	75	133	64
4	Shishu Bihar HS School	U. Pry	408	307	307	118	189	62
5	Umakanta Academy Bengali Medium	U. Pry	436	188	188	72	116	62
6	Henry Derozio Academy HS School	Pry	450	345	345	150	195	57
7	MTB Girls HS School	Pry	795	382	382	180	202	53
8	DakshinAmarpur Town HS School	Pry	362	95	95	45	50	53

Thus, the mechanism in place for recording the data about the number of children availing MDM was compromised. The fact that the reported figures are consistently higher in the test checked cases point towards the possibility of misreporting being rampant in schools.

The possibility of misuse of food grains and cooking cost thus cannot be ruled out.

Due to non-verification of the beneficiary data, the requirements reflected in the AWP&B were unrealistic.

Audit is of the view that arrangements should be made for verification of the data submitted by the schools by formally obtaining Yes/No options from the children.

Department stated (October 2015) that MDM were being prepared in all schools considering the number of attendance. But the fact remained that school authorities were siphoning food grains and cooking cost, as discussed in case study (a) under **Para 1.3.17**.

1.3.10 Preparation of Menu

Para 3.5 of the scheme guidelines stipulates that the District/Taluknodal agency should take responsibility for developing indicative menus using locally available and culturally acceptable food items. Para 4.4 *ibid* also stipulates that School managements may also be encouraged to seek local support for drawing out varied, but wholesome and nutritious menus. However, scrutiny of records revealed that uniform menu for all over the State was decided at State level. Programme Approval Board (PAB) in its meeting (March 2012) also noticed that in tribal areas menu was not appreciated by children, as it did not suit the local tastes, which was also cited as a reason for low coverage. But no initiative in this respect was taken.

Department stated (October 2015) that common fixed weekly menu had been decided at State level in consultation with the dietician of the State Government on the basis of the food ingredients available throughout the State.

1.3.11 Identification of disadvantaged sections

In the guidelines of the scheme there was a special focus on the enrolment, attendance and retention of children belonging to disadvantaged sections.

It was noticed that the Department did not fix any criteria for identification of children of poor and disadvantaged sections and it had no information about the poor children belonging to disadvantaged sections. As a result, one of the major objectives of the scheme to encourage poor children belonging to disadvantaged sections to attend school more regularly and helping them concentrate on classroom education could not be achieved.

Department stated (October 2015) all the students enrolled in elementary level in Government Schools, Government Aided Schools and Madrassas were covered in MDM so disadvantaged section had not been identified separately in respect of MDM programme.

1.3.12 Display of information under RTI Act

As per para 6.3 of the guidelines, the following information should be displayed on a weekly/monthly basis in each school under the RTI Act 2005:

- (i) Quantity of food grains received, date of receipt
- (ii) Quantity of food grains utilised
- (iii) Other ingredients purchased, utilised
- (iv) Number of children given mid-day-meal
- (v) Daily menu
- (vi) Roster of Community Members involved in the programme

Out of 215 test checked schools, 183 (85 *per cent*) schools did not display any of the information under RTI Act as envisaged in the guidelines of the scheme.

Department stated (October 2015) that matter would be enquired in regular school inspections.

1.3.13 Awareness about the scheme

Human Resource Development (HRD) Ministry's instructions (July 2013) envisaged the formulation of specific plans to create awareness about the scheme amongst parents of children identified and eligible but not enrolled, by way of TV, Radio, print media, etc. Department stated that initiatives were taken to create awareness by putting hoardings, display of posters and distribution of booklets. However, audit observed that the Department did not maintain any data in respect of drop out children. In this context, audit sought information about position of drop out rates during 2010-11 to 2014-15. The information is tabulated below:

Table No.1.3.6: Drop out rates

(in percentage)

Year	Drop out rate	
	Primary(I to V)	Elementary level(I to VIII)
2010-11	4.05	9.68
2011-12	3.61	9.05
2012-13	2.92	8.50
2013-14	2.42	2.53
2014-15	3.62	3.46

(Source: Information provided by SSA, Rajya Mission)

The reasons for drop out were attributed to earning compulsions, migration for *jhum* cultivation, underage marriage of girls and lack of awareness among parents, etc.

Although the Department took positive steps to create awareness among the guardians, these were not sufficient. In view of audit, a concerted plan may be formulated to reduce the drop out through counselling, guidance and motivation for staying in School.

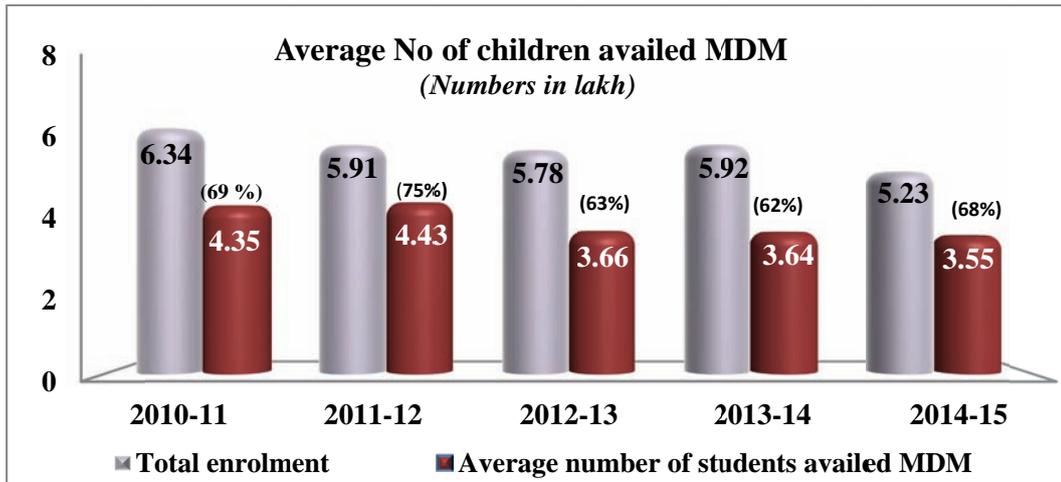
Audit Objective-2: Whether the scheme achieved its objective of enhancing enrolment, retention and attendance in primary education

1.3.14 Coverage of schools and children

The number of schools covered under MDM during the period from 2010-11 to 2014-15 in the State is given in **Appendix-1.3.2**. The overall achievement in terms of coverage of schools in all categories of Primary (I -V) and Upper Primary (VI-VIII) was shown as 100 *per cent* during the period from 2010-11 to 2014-15. However audit noticed as follows:

Average number of children enrolled, and actually availing MDM under MDMS at primary and upper primary level during 2010-11 to 2014-15 is given below:

Chart No.1.3.1: Number of children availed MDM



(Source: AWP&B and QPR submitted by the DSE)

From the above, it may be seen that average number of children availing MDM remained between 62 and 75 per cent. Analysis also revealed that there was consistent decline in the number of children availing MDM in primary schools from 2.97 lakh (2010-11) to 2.35 lakh (2014-15) and in upper primary schools from 1.38 lakh (2010-11) to 1.20 lakh (2014-15).

Lesser number of children availing MDM was attributed to various reasons such as children not attending school regularly, some children not liking the meal served in the school and bringing home made food, etc.

The attendance statistics of 215 test checked schools also revealed that the average attendance was about 64 per cent.

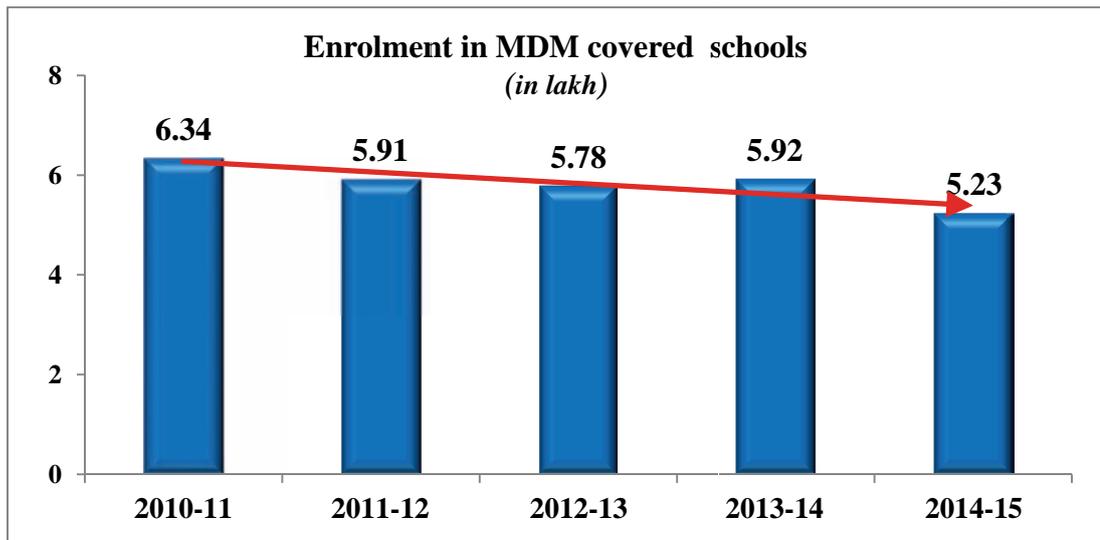
Audit is of the view that the Department should have analysed the reasons for non-availing of MDM by the children and taken action accordingly.

Department stated (October 2015) that it had taken initiatives to increase the average attendance rate by adoption of Continuous and Comprehensive Evaluation (CCE) system for quality education and regular school inspections by the Departmental officers, etc.

1.3.15 Impact on enrolment

The MDM scheme was launched with the aim of attracting children to schools and bringing improvement in enrolment. The enrolment of children at primary and upper primary level in Government schools during 2010-11 to 2014-15 is given in the chart below:

Chart No. 1.3.2: Trend of enrolment in Government schools



(Source: Data provided by Director of School Education)

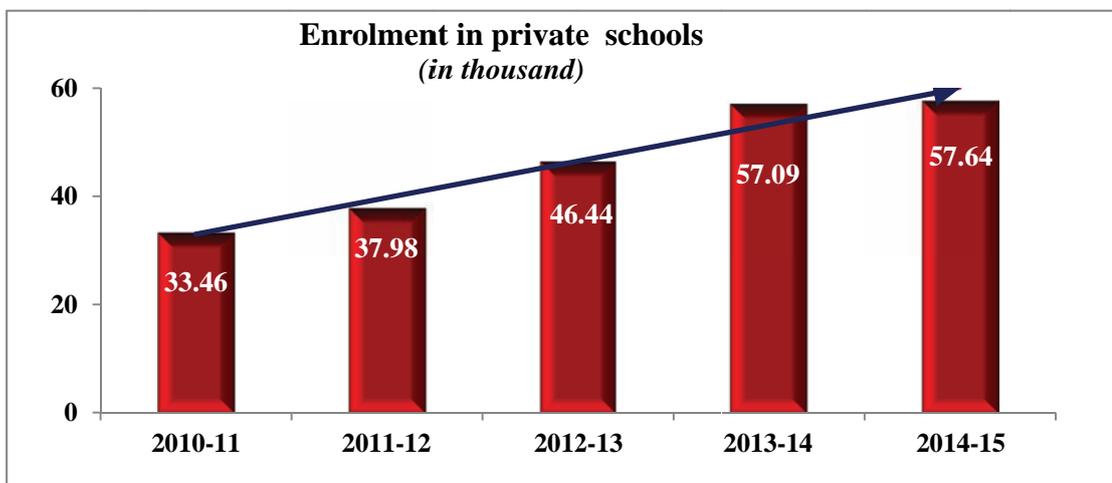
From the above, it is clear that total enrolment had been showing a declining trend continuously in primary and upper primary level except for a marginal increase during 2013-14. The reason for such decrease was attributed to decrease in rate of child birth, tendency to get admission in private schools and migration of students due to *Jhum* cultivation in hilly areas.

Analysis of enrolment data revealed the following:

- Enrolment in primary level declined from 4.31 lakh (2010-11) to 3.34 lakh (2014-15) i.e., a decrease of 23 per cent.
- Enrolment in upper primary level declined from 2.03 lakh (2010-11) to 1.88 lakh (2014-15) i.e., a decrease of 7 per cent.

A chart showing enrolment in primary and upper primary level in private schools during 2009-10 to 2013-14 is given below:

Chart No. 1.3.3: Trend of enrolment in private schools



(Source: Data provided by SSA, Rajya Mission)

Clear inferences can be drawn from the data above. One, enrolment in MDM covered schools and private schools in primary/upper primary levels during the five year audit period, registered opposite trends. While enrolment increased by 72 per cent in private schools, it declined by 18 per cent in MDM covered, Government aided schools, clearly establishing that there is a growing section of population which prioritises private school education over free meals. Two, it also shows that a free MDM, by itself is not a sufficient condition to retain children in school, unless accompanied with improvement in teaching/learning outputs and probably the quality of MDM itself.

While accepting the audit findings Department stated (October 2015) that efforts were being taken to improve the teaching learning technology and quality of cooked food under MDM Scheme.

Audit Objective-3: Whether the scheme achieved its objective of improving the nutritional status of children

1.3.16 Management of food grains

Central Assistance under the scheme consisted free supply of food grains @ 100 grams per child per school day for Primary and @ 150 grams per child per school day for Upper Primary level.

Under the scheme, the food grains were allocated biannually by the Department of school Education and Literacy with the concurrence of Department of Food and Public Distribution separately for Primary and Upper Primary levels on the basis of annual allocation approved by Project Advisory Board (PAB). On receiving allocation from the Government of India, Food, Civil Supplies and Consumer Affairs Department (FCSCAD) lift food grains from FCI Godowns and store it in the Sub-Divisional Godowns of the State. Thereafter, the dealers of Fair Price Shops lift food grains from sub-divisional Godowns and store it in their respective store houses. The School authorities arrange for lifting of rice from FP shop and keep the rice so procured in the store of the school.

Details of food grains lifted and utilised there against during 2010-15 are shown below:

Table No.1.3.7: Lifting and utilisation of food grains

<i>(in MT)</i>				
Year	Opening Balance	Quantity lifted	Quantity utilised	Closing Balance
2010-11	150.630	12361.380	11121.808	1390.202
2011-12	1390.202	10569.800	10632.205	1327.797
2012-13	1327.797 ⁶	10199.160	9726.450	2095.547
2013-14	2095.547 ⁷	8351.493	9772.752	954.288
2014-15	954.288	8794.740	9548.237	200.791

(Source: GoI Sanction orders, information furnished by FCI and QPR and other reports submitted by DSE)

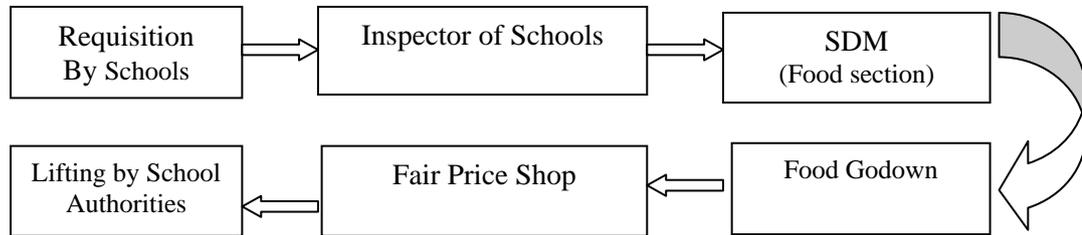
⁶ 295.04 MT buffer stock received from field level has been added with OB during 2012-13

⁷ 280.00 MT buffer stock received from field level has been added with OB during 2013-14

Above data shows that, there was a closing balance of 200.791 MT of rice at the end of 2014-15.

1.3.17 Short lifting of food grains by the Schools

As per the Guideline of the Scheme the distribution of food grains to schools is as follows:



It was noticed that out of eight test checked Inspector of Schools (IS), Schools under three IS short lifted 471.233 MT rice during 2010-11 to 2014-15, as detailed below:

Table No.1.3.8: Short lifting of food grains by the schools

(in MT)

Name of IS	Quantity allocated during 2010-15	Quantity lifted during 2010-15	Quantity short lifted
IS, Kamalpur	2756.286	2640.095	116.191
IS, Tulashikok (TTAADC)	336.221	304.866	31.355
IS, Gandacherra (TTAADC)	830.059	506.372	323.687
Total	3922.566	3451.333	471.233

(Source: Records maintained by Inspectors of Schools)

Further, it was also noticed that under these three Inspectorates of Schools, Primary Schools were running with credit balance ranging from 5 kg to 806 kg.

While a number of schools were running MDM with credit balance, short lifting of rice indicated improper distribution of rice to the schools.

On being pointed out in audit, Inspector of Schools, Kamalpur stated that SDM, Ambassa and SDM, Kamalpur short delivered food grains despite requisition placed by the IS. IS, Gandacherra attributed the short lifting due to non-submission of requisitions by the schools within due date and delay in process of delivery of rice to the FP shop by the Food Section, Gandacherra. IS, Tulashikok attributed this to non-submission of adjustments by the schools.

Audit scrutiny further revealed that despite 471.233 MT of rice valued at ₹ 26.54 lakh lying at State Godowns due to short lifting by various inspectors, it was reported by the Department of School Education that the same had been utilised.

Department stated (October-2015) that due to delay in issue of instructions by the SDM (food) the Inspector of Schools could not lift the food grains. However, it was noticed that the ISs did not pursue with the SDMs for release of the balance food grains lying in food Godowns.

Thus, diversion of 471.233 MT rice valued ₹ 26.54 lakh to other schemes could not be ruled out.

Scrutiny of records related to lifting and utilisation of food grains brought out various irregularities as detailed in the following case studies.

Case Studies

(a) Suspected misappropriation of MDM foodgrains and cooking cost- ₹ 1.36 crore

Out of 215 test checked schools, it was noticed in case of 17 schools, as detailed in **Appendix-1.3.3**, that on the respective days of visit by audit team, 4,466 students were present in the schools and all of them were shown to have taken MDM in the feeding register and 521.25 kg rice and cooking cost amounting to ₹ 19,062 was shown as utilised. However, only 2471 students took MDM and only 210 kg rice was cooked collectively for all 17 schools. So, 311 kg rice was suspected to have been siphoned on the day of visit itself. Taking 230 working days in a year, 357.94 MT rice valued ₹ 37.05 lakh⁸ could have been siphoned during 2010-11 to 2014-15 in the absence of a control mechanism.

Further, against a requirement of cooking cost for 2,471 students, schools actually charged for all the attending students, thus irregularly showing extra expenditure of ₹ 10,436. If extrapolated and assuming this happening regularly, ₹ 99.20 lakh during 2010-11 to 2014-15 might have been siphoned although shown as utilised in the feeding register and adjustments submitted to the Inspector of Schools.

Thus, it was suspected that due to weak monitoring, 357.94 MT rice valued ₹ 37.05 lakh and cooking cost of ₹ 99.20 lakh could have been misappropriated in 17 schools itself. This showed weaknesses in the internal control mechanism especially at the school level.

Department (October-2015) stated that in urban schools some children did not like to take MDM as they carry tiffin from home. It also added that the school authorities mentioned total attendance of children present in the feeding register because they had to prepare food for all the children.

Reply of the Department is not tenable as there was difference in quantity of rice actually utilised for cooking (210 Kg) and recorded in Feeding Register/ Rice Stock register (521.25 Kg) by the schools.

(b) Shortage of food grains valued ₹ 1,20,576

Test check of records of 215 schools revealed that in 46 schools, as detailed in **Appendix-1.3.4**, there were discrepancies in quantities of rice recorded in stock register and actual availability. Against a quantity of 21.316 MT rice recorded in stock registers, only 9.666 MT rice was physically found available in the schools. Thus, there was a shortage of 11.650 MT rice valued ₹ 1,20,576.

⁸ Cost of rice was taken as ₹ 10.35 per kg (cost of APL rice)

Department stated (October 2015) that school authorities did not lift the total allotted rice from the FP shop as there was no sufficient storage space in the school building. They lifted the rice from the F.P shop as and when required to minimise the damage factor.

Reply of the Department is not tenable as there were discrepancies in quantities of food grains recorded in stock register maintained in schools and actual availability on the day of visit.

(c) Damage of rice

In 69 schools under IS, Sadar, Sonamura, Khowai and Kamalpur, 42.08 MT rice (**Appendix-1.3.5**) valued ₹ 2.38 lakh was damaged owing to improper storage and excess stock.

1.3.18 Fair Average Quality (FAQ) of foodgrains

As per guidelines, it will be the responsibility of the FCI to ensure continuous availability of the adequate quantity of food Grain which will be in any case not less than Fair Average Quality (FAQ).

The District Collector/CEO of Zila Panchayat will also ensure that food grains of at least FAQ are issued by FCI after joint inspection by a team consisting of FCI and the nominee of the Collector and/or Chief Executive Officer, District Panchayat, and confirmation by them that the grain conforms to at least FAQ norms. FCI will keep samples of such food grains supplied by it for future verification and analysis and these will be available in case of any complaints regarding the quality of food grains supplied.

Audit examination of the records made available at the District/School level revealed that:

- No joint inspections were carried out in the Districts to ensure rice supplied was of FAQ quality and no sample was taken and segregated separately for future verification and analysis.
- Test check of schools showed that there was no mechanism in place to check the quality of food grains. Thus, supply of FAQ food grains was not ensured as evident from the following photographs:



	
Shymaprasad Vidyaniketan (Upper Primary) under IS, Sadar	Bodhjung Boys HS School (Upper Primary) under IS, Sadar
	
Ujan Fultali JB School under IS, Tulashikok	Madhuban Dukli HS School (Pry) under IS, Sadar

One incident of food poisoning occurred in Noa Para SB School (Pry. Section) in which 49 students fell sick (August 2014) after consuming mid-day-meal and had to be hospitalised.

Audit found that available stock of food grains was substandard in many test checked schools and in some cases stock was infested with moth larvae, worm and contained non-grain elements requiring extensive cleaning. This indicates that the rice was not of FAQ.

There were numerous instances of inferior quality of rice being supplied posing health hazards to children.

Department stated (October 2015) that due to storage of rice for a long period, it some times got damaged. It further added that as per suggestion of audit the Department would take necessary steps to conduct Joint Inspections at the FCI and State Godown to ensure the FAQ of rice.

1.3.19 Interruptions in serving of cooked meals

Mid-Day-Meal Scheme provides that every child attending the school shall be served Mid-day-meal on all school days. However, it was noticed as follows:

Non-serving of MDM on the day of joint inspection

- During joint inspection conducted between May 2015 and July 2015 of the test checked schools, Audit found that MDM was not served on the day of inspection in three schools⁹ of two test checked districts due to low attendance.
- During 2010-15, in 215 test checked schools, MDM was served on an average of 228 days against 241 working days. Due to non availability of rice, Board Exams, etc. 72 schools did not provide MDM on all school days ranging from 10 days to 70 days in a year.
- Test check of records and information made available to audit revealed that due to non availability of rice, out of 502 schools under Dhalai District and IS, Jampurijalla of West Tripura District, 147 (29 per cent) schools could not provide MDM on all school days ranging from one month to six full months in a year thus defeating the objective of the scheme to improve the nutrition level of the children. Year wise status is shown below:

Table No.1.3.9: Disruption of MDM

Year	No. of schools where MDM was not served for the periods			Total No. of children deprived
	Up to 2 months	3 to 4 months	Above 4 months	
2011-12	73	15	02	7158
2012-13	121	19	07	9624
2013-14	99	03	00	3563

(Source: Departmental records)

The reasons for interruptions were attributed to shortage/delay in receipt of food grains, non-availability of funds, absence of cooks, Board Exams, etc.

1.3.20 Enhancement of nutritional level of the children

1.3.20.1 Administration of Micronutrients and health checkups

Para 4.5 of guidelines prescribed that MDM should be complemented with appropriate interventions like micronutrient supplementations and de-worming medicines, through administration of (a) six monthly dose for de-worming and Vitamin-A supplementation, (b) weekly Iron and Folic Acid supplement, Zinc and (c) other appropriate supplementation depending on common deficiencies found in the local area.

Scrutiny revealed that Director of National Rural Health Mission, State Health and Family Welfare Society had supplied Iron and Folic Acid (IFA) tablets and Albendazole tablets to the Inspectorates of Schools for onward distribution to the children studying in schools. The details of the micronutrients supplied in the whole State is as detailed below:

⁹ Namapara SB school and Mong Mong Mogpara SB School under IS, Amarpur; Sonatala Landless Colony SB School under IS, Khowai.

Table No 1.3.10: Status of micronutrients supplied during 2010-15

(Figure in lakh)

Year	Number of children enrolled	Requirement of Albendazole and Vitamin-A tablets	Albendazole tablets		Vitamin-A tablets		Iron and Folic Acid tablets		
			Receipt	Shortfall	Receipt	Shortfall	Requirement	Receipt	Shortfall
2010-11	6.34	12.68	15.42	Nil	Nil	100 %	329.70	661.87	Nil
2011-12	5.91	11.82	6.80	42 %	Nil	100 %	307.45	303.68	1 %
2012-13	5.78	11.55	16.26	Nil	Nil	100 %	300.31	291.76	3 %
2013-14	5.92	11.83	18.12	Nil	Nil	100 %	307.67	95.75	69 %
2014-15	5.23	10.46	11.90	Nil	Nil	100 %	271.96	289.40	Nil

(Source: Information furnished by the State Health and Family Welfare Society)

- Notably, Vitamin-A tablets were not supplied to children during the audit period. Reasons for short supply was attributed to late approval by Government of India and hence non completion of procurement process.
- Assessment of percentage of underweight children at school level is an important impact parameter for evaluation of the MDM scheme. Scheme guidelines provide for undertaking studies with regard to nutritional status by conducting tests on the children by taking measurement of height and weight at the time of enrolment and during the commencement of each school year. For assessing growth indicators in child health, the height recorders and weighing machines are required. Guidelines stipulate that weighing machines may be procured from Management, Monitoring and Evaluation (MME) funds. Scrutiny of records at MDM Directorate revealed that 227 weighing machines were procured for ₹ 6.37 lakh and distributed to the ISs for onward distribution to the Schools. However, it was noticed that out of 215 test checked schools height recorder was not available in 177 (82 per cent) schools and weighing machine was not available in 143 (67 per cent) schools. Further, scrutiny of records of 215 test checked school revealed that health cards were being maintained by only three schools, indicating that weighing machines were not being used.

Thus, due to non-maintenance of health card, status of health of the children could not be assessed and non-use of weighing machines in the schools led to unfruitful expenditure of ₹ 6.37 lakh.

1.3.20.2 Health check-up programme in convergence with NRHM

School Health Program is envisaged as an important tool for the provision of preventive and curative health services to the population. As an objective of MDM, the State Government was to strive for improving health using nutritional interventions. Provision of Health Check-ups of students in schools was a complementary step to assess the nutritional status and these checkups were to be conducted in convergence with another centrally sponsored programme called NRHM. Technical advice and doses had to be taken by the schools from the nearest

PHC/ Government Hospital and may be funded from the appropriate schemes of the Health Department or the School Health Programme of the State Government.

Details of health checkups conducted in 2013-14 and 2014-15 are as follows:

Table No 1.3.11: Health checkups conducted in 2013-14 and 2014-15

Year	Total Schools	Total enrolment	No. of schools covered (in per cent)	No. of students covered (in per cent)
2013-14	6,545	5,91,669	1,276 (19%)	36,273 (6%)
2014-15	6,566	5,22,551	1,052 (16 %)	1,33,465* (26%)

* No of students covered included children screened in AWC (Anganwadi Centres) and students of Class IX to XII

(Source: Information furnished by State Health and Family Welfare Society, Tripura)

- From the above, it may be seen that health check-ups were conducted in 16 to 19 per cent schools in which only 6 to 26 per cent children were covered. Out of the screened children two per cent were suffering from Anaemia, acute malnutrition and skin problems and 7 per cent were suffering from dental problems.
- During test check of 215 schools, it was noticed that health check-ups were never conducted in 190 schools (89 per cent). Further, health cards were not being maintained in 211 (99 per cent) schools.

Thus, the mechanism for health checks remained largely neglected.

Department in its reply (October 2015) stated that the distribution of IFA Tablet, De-worming tablet Micro-nutrient, etc. had been done by the National Health Mission under School Health Programme. The School Department only kept records collected from the NHM. The School Education Department had requested Director NHM to cover all school units under School Health Programme.

1.3.20.3 Maintenance of hygiene during preparation and serving of meal

During test check of 215 schools it was noticed that:

- In 48 (22 per cent) schools, meal was being prepared in un-hygienic conditions. During inspections by the Dy. IS/IS similar observations were raised but no corrective measures were found to be taken by the Department.
- In 101 (47 per cent) schools, area where MDM was served were not properly cleaned before serving.



Bodhjung Boys H.S. School under IS, Sadar



DevendraChowdhurypara SB School under IS, Khowai



Chellagangmukh Colony Model High School (Upper primary) under IS, Amarpur



Jaharnagar Colony High School, Ambassa under IS, Kamalpur

Audit is of the view that school managements should also be encouraged to draw the support of the Gram Panchayats and Village Education Committees. They may be approached for arranging community members including mothers on rotation basis as envisaged in para 4.4 of the guidelines in ensuring efficient cooking, serving and cleaning operations, so that quality meals could be provided in hygienic conditions to the children.

Department stated (October 20015) that 2120 cook-cum-Helper had been provided training on safety and hygiene for preparation and serving of cooked meal but the fact remained that during visit 22, *per cent* schools were found preparing meal in unhygienic conditions and 47 *per cent* schools were serving meal at unhygienic places.

1.3.20.4 Testing of cooked meal

Para 4.3 of the guidelines stipulates that teachers should be involved in ensuring that (a) good quality wholesome food was served to children (b) the actual serving and eating was undertaken in a spirit of togetherness under hygienic conditions and in an orderly manner and it should be ensured that the food prepared was tasted by two to three adults including at least one teacher before it was served to children.

During test check of 215 schools, it was noticed that in 35 (16 *per cent*) schools food was not tasted by any teacher or any adult before serving to the children.

Thus, mechanism prescribed for ensuring the quality of food provided to the children was not put in place.

1.3.21 Cooking infrastructure

1.3.21.1 Kitchen-cum-store

Provision of infrastructure facilities such as kitchen-cum-store are an essential component for proper implementation of the MDM scheme for supply of healthy, hygienic and hot cooked meal to the children and also safe storage of food grains at the school level. Absence of kitchen-cum-store or inadequate facilities would expose children to health hazards. The provision of kitchen-cum-store had also been made mandatory under Right to Education Act 2009.

Scrutiny in 215 test checked schools revealed as follows:

It was noticed that out of 215 schools, there was no kitchen shed in three schools. Despite availability of kitchen shed in 13 schools¹⁰, food was prepared in class rooms, old kitchens, etc. as the kitchen sheds were not serving the purpose due to low plinth area, inadequate ventilation, kitchen shed constructed far away from the school building, etc. Status of the preparation of MDM in some of those schools may be seen in the following photographs:



Kitchen shed was lying unused while MDM was prepared in a open place only with a GCI sheet covering in Amarpur HS School (Upper Pry) under IS, Amarpur

¹⁰ Vivekananda Vidyalaya Primary School (Sadar); Dakshin Amarpur Town HS School (Amarpur); Amarpur HS School (Amarpur); Nutan Bazar Girls High School (Amarpur); Belcherra High School (Khowai); Tirubamcherra SB School, (Kamalpur), Maracherra SB School (Kamalpur), Manya Kr. Para SB. School (Gandacherra), Saiba Sunity SB School (Khowai), Naliabari Model SB School (Khowai), Henry Derozio Academy (Sadar), Baidya Bari SB School (Amarpur)

	
<p>Kitchen shed was lying unused while MDM was prepared in an old abandoned class room, in Belcherra High School (Upper Pry) under IS, Khowai</p>	
	
<p>Kitchen was built at a far distance from the school campus and due to that lying unused/abandoned at Vivekananda Vidyalaya Pry. School under IS Sadar</p>	<p>Newly built Kitchen was lying abandoned at Henri Derozio English Medium Academy under IS Sadar.</p>

It was further noted that kitchen sheds were not constructed as per approved design and drawing. In 35 schools kitchen-cum-store, although in use, were too small to cater to the needs of the entire strength of children of the school.

Department stated (October 2015) that in 562 schools condition of kitchen shed was very bad or totally damaged.

Suspected misappropriation cases

Audit noticed a couple of cases of suspected misappropriation in West Tripura District which are explained below:

(i) Maharani Tulshibati Girls Higher Secondary School (Upper Primary)

In 2011, Inspector of Schools, Sadar sanctioned ₹ 1,51,189 in favour of Maharani Tulshibati Higher Secondary School (Upper primary) for construction of a kitchen shed for the preparation of Mid-day-Meal in the school. The amount was transferred to the accounts of the school on 14 June 2011. During test check of records, it was noticed that School collected one quotation for construction of the Kitchen shed from a person for ₹ 1,53,000 on 31 January 2012. The Headmistress passed an amount of ₹ 1,51,189 on the same date. The amount was actually drawn in five instalments

during the period from 20 July 2011 to 31 January 2012 and shown as paid to the person though his quotation was received later on (31 January 2012). Further, in the Cash Book the amount was shown as paid to the Headmistress. During visit (July 2015) to the school, no kitchen shed was found to be constructed by the school. The school continued to prepare MDM in a class room. Thus, an expenditure of ₹ 1.51 lakh was suspected to have been misappropriated.

(ii) **Bodhjung Boys Higher Secondary School (Upper Primary)**

Likewise, Inspector of Schools, Sadar sanctioned (February 2014) a sum of ₹ 1,87,208 in favour of Bodhjung Higher Secondary School (Upper primary) for construction of a kitchen shed for the preparation of Mid-day-Meal in the school. The amount was transferred to the accounts of the school on 18 March 2014. Out of ₹ 1,87,208, an amount of ₹ 1,45,000 was paid to one person through four cheques¹¹ during 31 March 2014 to 8 May 2014. The School furnished Utilisation Certificate for ₹ 1,87,208 to the IS, Sadar on 13 June 2014. However, during visit (July 2015) of the school, no kitchen shed was found to be constructed by the school. In fact, a new building was being constructed by Tripura Housing and Construction Board (THCB) at the site shown in papers where the kitchen shed was to be constructed. From the above facts, payment of ₹ 1,45,000 to the person through four cheques during 31 March 2014 to 8 May 2014 for construction of kitchen shed while THCB issued work order in February 2014 for new construction in the same place, was apparently a case of suspected misappropriation.

1.3.21.2 Drinking water facility

Provision of safe drinking water is a basic necessity. The primary responsibility of providing drinking water facilities in the schools rests with the State Government.

The MDMS guidelines provide that the programme has to be implemented in close convergence with several other development programmes implemented by various Ministries *viz.*, Accelerated Rural Water Supply programme (ARWSP), *Swajaldhara*, Sarva Siksha Abhiyan (SSA), etc. so that requirement of water supply could be augmented in the shortest possible time frame.

It was appraised by the respective District Education Officers (Principal Officers in case of TTAADC areas) of the four test checked Districts that source of drinking water was not available in 82 schools¹² under State control and in 407 (24 per cent) schools managed by TTAADC as of May 2015. Due to non-availability of drinking water facility in those schools, school authorities had to fetch water from outside the school premises from *kutcha* wells and stream water exposing the children to the hazard of water borne diseases.

¹¹ Cheque No. 99,520 dated 31-03-14: ₹ 40,000; No. 99,521 dated 11-04-14: ₹ 40,000; No. 99,522 dated 25-04-14: ₹ 40,000; No. 99,523 dated 08-05-14: ₹ 25,000

¹² West Tripura: 37; Khowai: 21; Gumti: 11 and Dhalai: 13

Out of 215 test checked schools, audit observed that 41 (19 per cent) schools did not have any facility for drinking water. These schools were providing water from ponds, *kutcha* wells, stream water, etc. as evident from the following photographs.

	
<i>Water source used for MDM by Chapraibari JB School under IS, Raiyabari</i>	<i>Water source used for MDM by Dhanicherra JB School under IS, Tulashikok</i>
	
<i>Water source used for MDM by Gunarathpara JB School under IS, Gandacherra</i>	<i>Water source used for MDM by SrinathVidyaniketan HS School (U. Pry) under IS, Khowai</i>

Audit is of the view that a concerted effort may be made for the convergence with the other scheme for provisioning of safe Drinking water.

While, accepting the audit findings Department in its reply (October 2015) stated that Department is trying to solve the issue in convergence with the DWS Department.

1.3.21.3 Kitchen Devices and LPG connections

Out of 215 schools test checked, kitchen devices and utensils were not sufficient to cater to the needs in 41 (19 per cent) schools. Further, it was noticed that 189 schools were using fire wood as fuel for cooking of MDM which was hazardous.

1.3.21.4 Cases of suspected mis-appropriation of LPG subsidy released by GoI

Government of India sanctioned ₹ 70.71 lakh (2012-13: ₹ 34.50 lakh and 2013-14: ₹ 36.21 lakh) being reimbursement of additional funds incurred by the Government of Tripura for procurement of unsubsidised LPG cylinders.

It was noticed from the records of IS, Sadar that ₹ 53.14 lakh (2013-14: ₹ 23.58 lakh; 2014-15: ₹ 29.56 lakh) was drawn by the IS, Sadar on the basis of certain vouchers submitted by the schools. Out of 44 test checked schools under the jurisdiction of IS, Sadar, 25 schools were using LPG and the rest were using other fuels like fire wood for preparing food. Interestingly, none of the test checked schools under it had valid LPG connections given by any Public Sector Gas Companies like IOCL (Indian Oil Corporation Limited) distributing LPG cylinders and the school authorities or the organisers entrusted with the preparation and distribution of MDM in schools procured the LPG cylinders from unauthorised sources as they had no valid gas connection.

IS, Sadar disbursed an amount of ₹ 23.79 lakh (out of ₹ 53.14 lakh) towards extra costs for procuring unsubsidised LPG cylinders (purported to be procured from IOCL) to the schools using LPG during 2013-15. Monthly adjustments submitted by the schools indicated that those schools were running MDM with the cooking cost provided to them as per the scheme guidelines based on the enrollment of schools. Cooking cost provided to schools includes component of fuel also, and no school incurred any extra expenditure towards procurement of LPG from IOCL or any other authorised LPG Agency. No reasons were given for disbursement of funds to the schools while those schools did not spend any extra costs for fuel and none of the schools submitted vouchers from authorised gas agency to IS, Sadar.

During test check of schools, it was noticed that seven schools received ₹ 3.48 lakh for LPG subsidy but the schools did not purchase any LPG from IOC authorised agencies. Moreover, monthly adjustments submitted by the schools to the IS revealed that it was running the MDM within the assigned cost and it did not pay any extra for fuel. The amount was taken out by the organiser/teacher in charge/HM. Moreover, the organiser/teacher did not submit any adjustments till July 2015. Details are in **Appendix-1.3.6**.

Thus, misappropriation/mis-utilisation of the funds in above cases amounting to ₹ 3.48 lakh by the above test checked schools could not be ruled out.

Department stated (October 2015) that only 15 schools had valid LPG connection and rest of the schools were arranging LPG based cooking system by managing gas cylinders from LPG carrying agency.

But the fact remained that the school authorities paid the amount to the organiser/teacher in charge/HM while schools were running the MDM within the assigned cost and they did not incur any extra expenditure against the purchase of fuel.

Audit Objective-4: Whether the funds allocated were being utilised in an economic and efficient manner

1.3.22 Financial Management

1.3.22.1 Availability of funds and Expenditure

The details of availability of funds under MDM and the contribution of Central and State share thereof under MDM during the period from 2010-11 to 2014-15 are shown below:

Table No. 1.3.12: Availability of funds and expenditure

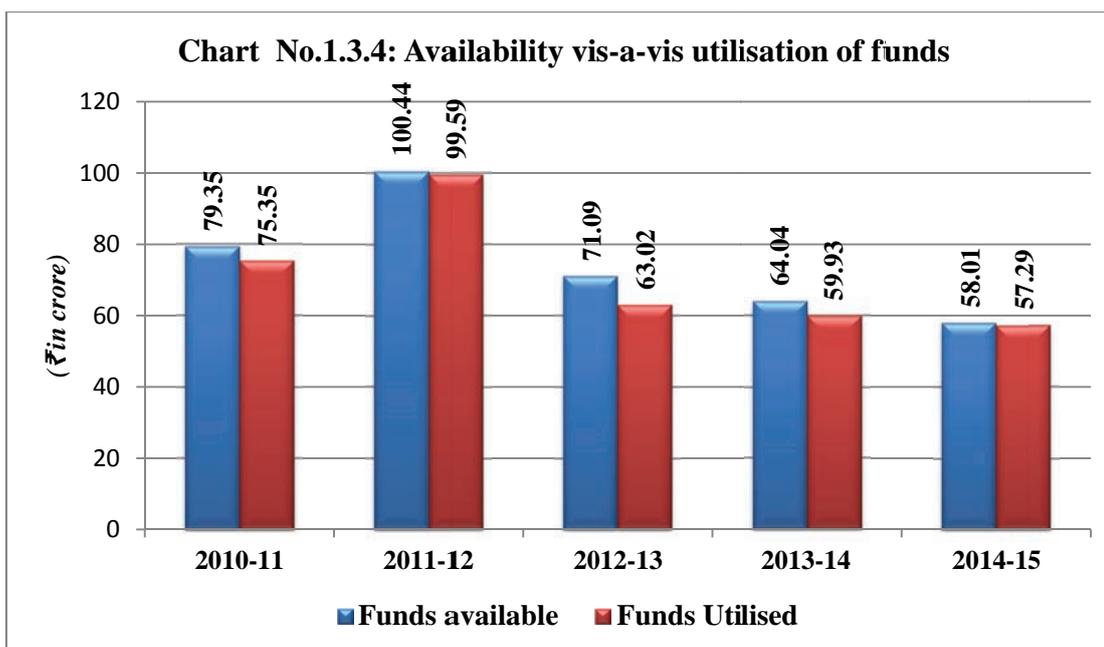
(₹ in crore)

Year	Opening Balance	Funds released		Total availability of funds	Expenditure incurred	Closing Balance
		Central share	State Share			
2010-11	22.56	48.49	8.30	79.35	75.35(95%)	4.00
2011-12	4.00	87.39	9.05	100.44	99.59(99%)	0.86
2012-13	0.86	62.85	7.38	71.09	63.02(89%)	8.07
2013-14	8.07	50.73	5.24	64.04	59.93(94%)	4.11
2014-15	4.11	48.27	5.63	58.01	57.29(99%)	0.72
Total		297.73	35.60		355.18	

(Source: Information furnished by DSE)

It may be seen that the Central & State share showed increasing trend upto 2011-12 and thereafter was on decreasing trend. The details of utilisation of MDM funds as against the availability of funds are depicted in the **Chart No. 1.3.4**.

Against the total available funds of ₹ 355.89 crore for the period from 2010-11 to 2014-15, the actual utilisation was ₹ 355.18 crore with percentage of utilisation ranging from 89 per cent to 99 per cent. Release of funds at the end of the year was cited as a reason for savings.



(Source: Departmental records)

1.3.22.2 Delay in release of funds

It was noticed that there was delay in release of funds at all levels-ranging from 10 days to 400 days. No. of cases in which delay was noticed are given below.

Table No. 1.3.13: Delay in release of funds

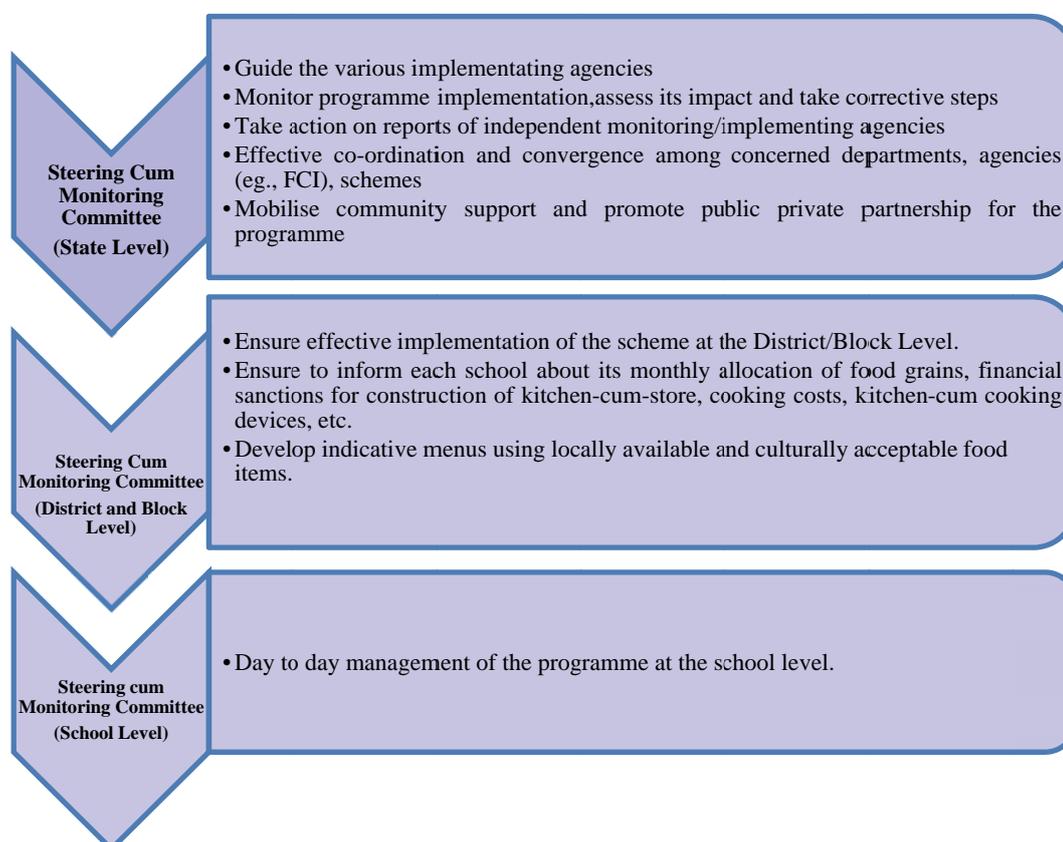
Delay in days	<i>(in days)</i>		
	No of cases in which delay made by Finance Department	No of cases in which delay made by the Directorate	No of cases in which delay made by the School Inspectors
10 to 100 days	19	20	28
100 to 200 days	5	5	9
201 to 400 days	3	1	10

As a result, due to shortage/non-availability of funds in some schools, MDM continued on credit basis or was temporarily discontinued. The reason for delay in release of cooking cost to the schools was attributed to adjustments not being made.

While accepting the audit observation, the Department stated (October 2015) that it had adopted e-transfer system up to the implementing level to reduce delay.

Audit objective-5: Whether the implementation of the scheme was being effectively monitored

The Mid-Day-Meal Scheme (MDMS) is being monitored at National Level (by Ministry of HRD) and State level (by respective State Government). The structure for Monitoring Management and Evaluation (MME) at various levels within the State is as follows:



1.3.23 Steering-Cum-Monitoring Committee

1.3.23.1 Shortfall in meetings of Steering-cum-Monitoring-Committee at State, District and Block levels

Steering-cum-Monitoring Committee was constituted at all levels to oversee the implementation of the programme and these were supposed to meet on a quarterly basis. However, comparison of prescribed and actual number of meetings of various SMCs held during 2010-11 to 2014-15 indicated 50 *per cent* shortfall at State level and 25 to 75 *per cent* shortfall at District level. In 2014-15 only one meeting was held in West Tripura and Dhalai Districts.

Infrequent meetings by various SMCs were not consistent with good governance practices and might have an adverse impact on the monitoring and implementation of the MDMS.

Department in its reply (October 2015) stated that it would take necessary initiative to conduct the regular meetings of SMCs.

1.3.23.2 Failure to implement the decisions taken by the SMC

State Level Monitoring Committee (SLMC) in its meeting (1 November 2012) instructed District Education Officers & District level officers of Public Works (Drinking Water and Sanitation) Department to monitor each and every school for provision of safe drinking water. But it was noticed in the four test checked Districts that no survey was conducted till July 2015 three years after the decision.

Department in its reply (October 2015) stated that directorate of School Education took action on the decisions taken by the SMC before the next SMC meeting at the State level. But the fact remained that schools which did not have safe drinking water facilities were not identified till July 2015.

1.3.23.3 Balances of funds and food grains not reconciled.

It was noticed that monthly expenditure statements were furnished by the respective implementing agencies to the fund issuing/food grain allocating authorities showing full utilisation of funds/food grains but no reconciliation was made at any level. As a result, non-lifting of rice by the schools, non-allocation of rice by the IS, as detailed in the preceding paragraphs were noticed in audit.

1.3.23.4 Inspection of schools

Inspection of schools was an important tool for efficient functioning of schools to a great extent from the academic as well as the administrative point of view. State level SMC also emphasised on visit of each and every school once in a year. However, audit noticed as follows:

- As per information furnished to audit at the State level, on an average 67 *per cent* to 85 *per cent* schools were inspected during 2010-11 to 2014-15.

- In four test checked Districts, percentage of inspection ranged from 33 to 48, West Tripura at 33 *per cent* being the lowest.
- Records on the follow up action in response to the findings of inspections were not made available to audit.

Thus, frequency of inspections was well below norms and therefore not satisfactory. While accepting the audit findings, Department stated (October 2015) that school inspection mechanism had been strengthened and targets had been fixed for officers at different levels.

1.3.24 Grievance Redressal

Grievance redressal mechanisms were put in place at every level. Audit noticed as follows:

- Grievance Redressal Cell was established (August 2010) in the Directorate and in the District offices. For registration of complaints over telephone, a Mobile Number was publicised in the local newspapers. However, toll free number could not be installed till July 2015.
- 468 complaints were registered of which five complaints were received over telephone, 454 from newspapers and nine from other sources. Out of these, 214 (46 *per cent*) complaints were found to be settled till July 2015, status of the balance 254 complaints was not on record. Department took 15 days to five months' time for settlement of the complaints against stipulated seven days.

Grievance redressal cell should be augmented for early disposal of the complaints.

While accepting the audit findings, Department in its reply (October 2015) stated that the State office had completed all codal formalities for installing toll free number but due to delay in processing by the BSNL authority it could not be installed. It further added that the Department would take necessary steps to strengthen the grievance redressal cell at the State office.

1.3.25 Good Practices

There were several practices in Tripura, which could be considered worthy of emulation in the other States. These practices are as follows:

➤ Dining Hall for MDM programme

The State Government decided to construct dining hall from its own sources. Accordingly, in 25 schools construction of dining hall were already completed and in 35 schools construction was under progress.

➤ Kitchen garden

Kitchen garden had started in 55 schools and was being encouraged in all schools. The Gram Panchayats/Nagar Panchayats had been requested to provide some man days from the MGNREGA/TUEP (Tripura Urban Employment Programme) for this purpose.

1.3.26 Conclusion

Enrolment in MDM covered schools and in private schools in primary/upper primary levels during the five year audit period, registered opposite trends. While enrolment increased by 72 *per cent* in private schools, it declined by 18 *per cent* in MDM covered schools.

There was consistent decline in the reported coverage of children in primary schools from 2.97 lakh (2010-11) to 2.35 lakh (2014-15) and in upper primary schools from 1.38 lakh (2010-11) to 1.20 lakh (2014-15). The low attendance in schools is a cause of concern which needs to be addressed appropriately.

A problem area that have been dogging the scheme is the leakages and financial indiscipline. Audit observed mismatch in the data relating to the number of children availing MDM as reported *vis-a-vis* the number of children actually availing MDM during the day of visit to test checked schools.

Audit also observed that the checks to ensure quality of meals and adequacy of nutritional value of food served to children remained deficient.

Cases of cooking of poor quality meals in unhygienic conditions, inadequate and poor quality of infrastructure in terms of kitchen sheds and utensils and lack of availability of safe drinking water were rampant in most of the schools exposing children to health hazards.

Adequate numbers of health check-ups of children were not conducted, in the absence of which the impact of MDMS on the nutritional status and required micronutrient supplements of the children could not be ascertained.

The monitoring system was deficient due to insufficient SMC meetings, inadequate follow-up action on the recommendation of SMC, inadequate Inspections, etc.

1.3.27 Recommendations

- A system of obtaining consent from all children whether they are opting/not opting for MDM may be instituted to check manipulation of figures being submitted by schools.
- Requirement of food grains should be assessed with reliable inputs from school level and the allotted quantity should be lifted and distributed on a timely basis.
- Possibilities of creation of drinking water source in the schools, where drinking water facilities were not available, should be explored in convergence with other schemes.
- Adequate mechanism should be devised by the Government to evaluate the impact of the programme on health status of the school children provided with nutritional support.
- Adequate mechanism should be worked out for more community participation for supply of qualitative meals and for effecting improvements in attendance.

- Frequency of School inspection and Monitoring Committee meetings should be increased by making it a performance indicator of the official entrusted with the task.

RURAL DEVELOPMENT DEPARTMENT

1.4 Fraudulent drawal and misappropriation of Government funds

Lack of financial propriety and internal controls over handling and management of cash resulted in fraudulent drawal and misappropriation of Government funds to the tune of ₹ 2, 85,000.

Rule 77-A of the Central Treasury Rule (CTR) (Volume-I) states that all Government Officers who receive Government dues and handle cash and perform the functions of Drawing and Disbursing Officer (DDO) should observe that all monetary transactions are entered in the Cash Book as soon as they occur and attested as a token of check; the Cash Book is closed regularly after verifying the total at the end of each month; and all bank withdrawals be reconciled with bank scrolls on monthly basis.

Examination (October-November 2014) of records of the Executive Engineer (EE) Rural Development Department, Kanchanpur Division for the period from November 2008 to October 2014 revealed that the above requirement of financial rules was not strictly followed, viz; bank withdrawals were not reconciled, bank-wise daily balances were also not recorded in the Cash Book, some cheque amounts were found defaced/tampered, etc. This resulted in excess withdrawal of Government funds as shown below:

Table No. 1.5.1

Sl No.	Cheque No. and Date	Cheque amount (in ₹)	Amount actually drawn from bank (in ₹)	Excess amount drawn and paid and not accounted for (in ₹)	Date of payment
1.	364002 dt.04.02.2013	2,024	90,024	88,000	05.02.2013
2	364022 dt.19.03.2013	3,128	93,128	90,000	19.03.2013
3.	364038 dt.09.04.2013	2,208	92,208	90,000	10.04.2013
4	364041 dt.03.05.2013	13,058	30,058	17,000	04.05.2013
Total:		20,418	3,05,418	2,85,000	

It was noticed that all the four cheques totaling ₹ 20,418 were issued in favour of Technical Assistant (TA) of the Division between February 2013 and May 2013 for execution of works under Mahatma Gandhi National Rural Employment Guarantee Act. Verification of cheque issue register, Cash Book, Actual Payee Receipt and bank statement however, revealed that ₹ 3,05,418 was withdrawn from bank through four cheques against the actual amount of ₹ 20,418 by over-writing both in figures and in words which resulted in excess withdrawal of ₹ 2,85,000 fraudulently and the amount was suspected to have been misappropriated. Had the reconciliation been

done properly at the end of February 2013, fraudulent drawal of funds could have been detected at the very initial stage.

The EE stated (December 2014) that the matter had been communicated to the higher authority and further course of action would be taken with the direction of the higher authority.

On this being pointed out in audit, an FIR was lodged (16th December 2014) with the Kanchanpur Police Station, North Tripura against the TA¹³ and he was terminated from the job in a similar case of cash defalcation.

Thus, lack of financial propriety and internal controls on the part of the DDO¹⁴ over handling and management of cash resulted in fraudulent drawal and misappropriation of ₹ 2,85,000.

The matter was reported to Government (July 2015); reply had not been received (November 2015).

¹³ Shri Biplab Debbarma

¹⁴ Shri Ukendra Reang, Executive Engineer.