

Chapter III

Performance Audit of Implementation of Mid Day Meal Scheme in Delhi



Primary education in the NCT of Delhi is imparted through 2,424 primary schools run by the Government of Delhi, the Municipal Corporation of Delhi (MCD) and the New Delhi Municipal Council (NDMC). On 15 August 1995, the Union Ministry of Human Resources Development launched the National Programme of Nutritional Support to Primary Education (commonly known as the Mid Day Meal Scheme) as a centrally sponsored scheme for children of primary stage (classes I to V) in government, local body and government-aided schools. A performance audit of the implementation of the scheme in Delhi covering the period from 2001-02 to 2005-06 revealed *inter alia* the following:

Highlights

The implementation of the scheme lacked the necessary co-ordination and overall perspective that contributed to delays in assessing requirements of foodgrains, differences in quantities of cooked meals provided to children and lack of uniformity in implementing the scheme by the NCT Government, MCD and NDMC.

(Paragraph 3.6.1.2)

Nearly 74,000 children enrolled in Education Guarantee Scheme/Alternative and Innovative Education centres were yet to be benefited by the scheme in Delhi. However, the requirement of foodgrains projected by the nodal department included foodgrains required for these children.

(Paragraph 3.6.1.3)

While MCD was largely able to utilize the funds allocated for the scheme, there were huge savings ranging from 15 to 99 per cent in respect of the Directorate of Education and NDMC that was indicative of either inadequate assessment of requirements or poor implementation.

(Paragraph 3.7.1)

Plan funds of Rs. 2.90 crore were diverted for establishment expenditure/administrative charges (non-Plan) in blatant disregard of the terms of the sanction, the General Financial Rules and the specific recommendations of the Public Accounts Committee against any diversion of scheme funds.

(Paragraph 3.7.2)

There was shortfall of 50 per cent in lifting of foodgrains during the period 2001-06 which was again indicative of poor planning and monitoring of the scheme. No inspection was carried out to ensure the quality of foodgrains supplied by the Food Corporation of India.

(Paragraphs 3. 8.1 & 3.8.2)

The nodal department failed to take necessary steps to ensure the quality of the meals supplied to the schools by the NGOs/contractors engaged for the purpose in terms of calorie and protein content. None of the 40 NGOs/caterers had a license from the Health department as required under the mandatory provisions of the Delhi Municipal Corporation Act.

(Paragraphs 3.9.3 & 3.9.5)

Forty four per cent of the schools test checked in audit did not ensure supply of the requisite quantity of the meals from the suppliers. Test check in audit revealed short supply in a significant number of schools. There thus remained every possibility of over-payment to the contractors and denial of the prescribed quantity to the children.

(Paragraph 3.9.4)

The meals were not being brought in sealed containers that left open the possibility of contamination, adulteration or pilferage during transportation of the meals. The kitchens of the suppliers were not inspected to check their adherence to hygiene and health standards.

(Paragraphs 3.9.6 & 3.9.7)

There was no significant or discernible improvement in either nutritional levels or of the levels of enrolment, attendance and retention levels in the schools covered under the scheme.

(Paragraphs 3.10, 3.12.1 & 3.12.2)

Monitoring mechanisms envisaged in the scheme guidelines were yet to be established. The nodal department had also not carried out any impact assessment to ascertain the reasons for non-achievement of the primary objectives of the scheme and to identify remedial measures that could be adopted to improve implementation.

(Paragraphs 3.11.1 & 3.13)

Summary of recommendations

- *The Directorate of Education should conduct an annual review of the implementation of the scheme and include the children enrolled in the EGS/AIE centres as envisaged in the scheme guidelines. It should also ensure the co-ordinated and uniform implementation of the scheme by all the three agencies involved.*
- *The Government should take vigorous steps to ensure that the suppliers engaged by the implementing agencies conform to the stipulated standards of hygiene, health and calorie and protein content through licensing under the Delhi Municipal Corporation Act and strict adherence to the scheme guidelines. Action should be initiated against those suppliers who fail to conform to these standards.*
- *Steps should be initiated to ensure supply of meals on all school days in a academic year as envisaged in the scheme guidelines.*
- *There should be regular inspection of the kitchens of the suppliers and testing of the food before they are served to the children. Severe penalties should be imposed in case any food is found to endanger health and well being of the children.*
- *There is an imperative need to establish/strengthen monitoring and inspections mechanism at all levels as envisaged in scheme guidelines and as suggested by the PAC as early as in September 2001.*

- *The nodal department should undertake an impact assessment to review the implementation of the scheme and identify causes for lack of improvement in enrolment, attendance and retention levels so as to enable corrective action where necessary to achieve the objectives of the scheme.*

3.1 Introduction

Primary education is imparted in the NCT of Delhi through 2,424 primary schools run by the Government of Delhi, the Municipal Corporation of Delhi (MCD) and the New Delhi Municipal Council (NDMC). A mid day meal programme was initially being implemented in all the schools run by the NDMC from 1971-72 and in those of the MCD from around 1984-85. On 15 August 1995, the Union Ministry of Human Resources Development launched the National Programme of Nutritional Support to Primary Education (commonly known as the Mid Day Meal Scheme) as a centrally sponsored scheme for children of primary stage (class I to V) in government, local body and government-aided schools. In October 2002, it was extended to cover children studying in Education Guarantee Scheme (EGS) and Alternative & Innovative Education (AIE) centres also. The objective of the scheme was to boost universalisation of primary education by increasing enrolment, retention and attendance and simultaneously impacting on nutrition of students in primary classes.

Under the scheme, central assistance was provided to States by way of free supply of foodgrains and subsidy for transport of the foodgrains. The scheme was implemented through local bodies like panchayats and nagar palikas who were to organize the provision of cooked/pre-cooked food by the schools having a calorific value equivalent to 100 gms of wheat/rice per student per day. Institutional arrangements for providing such cooked/pre-cooked meals were to be developed by the local bodies within two years from the date of commencement of the programme. In the interim period, foodgrains at the rate of 3 kgs per student per month was to be distributed to all the children subject to a minimum attendance of 80 *per cent*.

In November 2001, the Supreme Court directed all governments to provide every child in every government and government assisted primary schools with a prepared mid day meal with a minimum content of 300 calories and 8-12 gms of protein each day of school for a minimum of 200 days. Consequently in December 2004, the Union Ministry issued revised guidelines providing for cooked meals with minimum of 300 calories and 8-12 gram of protein content to all children. The objectives of the revised scheme are:

- (i) to boost universalisation of primary education by improving enrolment, attendance, retention, and learning levels of children, especially those belonging to disadvantaged sections;
- (ii) to improve nutritional status of students of primary stage; and
- (iii) to provide nutritional support to students of primary stage in drought-affected areas and during summer vacations.

The overall responsibility for implementation of the programme in the NCT of Delhi vests in the Department of Education, Government of Delhi, headed by the Secretary (Education). The Directorate of Education of the Government of Delhi is implementing the scheme in the government schools while the Directors of Education in MCD and NDMC are responsible for implementation of the scheme in the schools under the municipal bodies.

3.2 Scope of audit

The performance audit was conducted between June-September 2006 and covered the implementation of the Mid Day Meal Scheme in Delhi during the period from 2001-02 to 2005-06 by the Directorate of Education, Government of Delhi, and by the Municipal Corporation of Delhi and New Delhi Municipal Council. Of the total expenditure of Rs. 116.28 crore on the scheme during last five years period (2001-06), test check of expenditure of Rs.14.52 crore was conducted during the review.

3.3 Audit objectives

The main objectives of the performance audit were:

- to assess whether the scheme was being implemented in a planned manner so as to cover all the eligible primary level school children;
- to assess whether the funds allocated were being fully utilized in an economic and efficient manner in consonance with the objectives of the scheme;
- to assess whether the procurement and utilization of foodgrains was being done in an efficient manner;
- to assess whether all eligible children studying in primary schools were covered in an effective manner in terms of the quantities and calorific and nutritional levels prescribed in the scheme guidelines;
- to assess whether the implementation of the scheme was being effectively monitored;

- to assess the impact of the scheme in terms of improved attendance and retention levels; and
- to assess whether the previous recommendations of the Public Accounts Committee (PAC) on the scheme were fully implemented.

3.4 Audit criteria

The audit criteria adopted were the detailed guidelines of the scheme which specified the norms/benchmarks in terms of:

- the institutional structures and mechanisms that were to be established for implementation and monitoring of the scheme;
- the implementation of the scheme in terms of number of students covered and short fall in coverage;
- the quality of foodgrains to be supplied for preparation of the meals in terms of their calorific and protein content and quantities;
- the time for which the meals were to be provided;
- the expected improvement in enrolment, attendance and retention levels; and
- the expected improvement in nutritional levels.

3.5 Audit methodology

The audit methodology included:

- scrutiny of the records relating to implementation of the scheme in the Directorate of Education of the Government of Delhi and in the offices of the Directors of Education in MCD and NDMC along with those in the zonal offices and selected schools;
- verification of the provision and quality of the meals provided in 400 out of the total of 2,424 schools selected through statistical random sampling ensuring due geographical coverage (270 MCD schools, 100 government schools and 30 NDMC schools). The inspections were carried out by audit teams in 195 schools and by the departmental authorities in the remaining 205 schools based on a questionnaire framed by audit to ensure uniformity in approach; and
- communication of the audit findings to the departmental authorities for confirmation of facts as well as comments which are taken into account while framing the audit comments.

3.6 Audit findings

The total expenditure incurred by the Government of NCT of Delhi on the scheme during last five years (2001-06) was as follows:

Table 3.1: Expenditure incurred under the scheme

Year	Total Expenditure incurred under the scheme
2001-02	17.60
2002-03	19.56
2003-04	19.88
2004-05	27.70
2005-06	31.54
Total	116.28

The audit findings on the planning and implementation of the scheme are contained in the succeeding paragraphs.

3.6.1 Inadequate planning

The revised scheme guidelines of 2004 envisage that every State/UT government should designate a nodal department that can most efficiently carry out the nodal responsibility for effective implementation of the programme all over the State/UT. The nodal department is responsible for ensuring the financial inputs, infrastructure and logistic/administrative arrangements necessary for effective implementation of the scheme. It was also to furnish requests to the Union Ministry by 15 January every year for allocation of free foodgrains based on enrolment data of eligible primary school and EGS/AIE centres as on 30 September and the anticipated enrolment in the next financial year. Audit appraisal of the steps taken by the nodal department to effectively introduce and implement the scheme revealed as follows:

3.6.1.1 Delay in appointing of nodal department

There was a delay of six months in designation of a nodal department by the Government. While the revised guidelines were issued in December 2004, the Directorate of Education, NCT of Delhi, was designated as the nodal department only in July 2005.

3.6.1.2 Lack of coordinated planning

The nodal department did not prepare any overall plan to ensure availability of the requisite financial, logistical and administrative inputs so as to cover all the eligible children in a time-bound manner. The nodal department stated in July

2006 that the three implementing agencies were independently planning and implementing the scheme in Delhi. The reply of the nodal department indicated its failure to adhere to programme guidelines for effective coordination and implementation of the scheme. The implementation of the scheme independently by the three agencies without proper coordination led to lack of uniformity in its implementation in the following respects:

- (i) The quantity of cooked meals prescribed was different in the three implementing agencies viz. 180 gms in MCD schools, 180-200 gms in NDMC schools and 180-190 gms in Government of Delhi schools;
- (ii) Testing of cooked meals to determine the minimum prescribed content of 300 calories and 8-12 gms of protein was being carried out by MCD but not by NDMC and Government of Delhi; and
- (iii) Inspection of the kitchen of the non-Governmental organizations (NGOs)/suppliers was carried out by MCD whereas no such arrangements were made by NDMC and the Government of Delhi.

3.6.1.3 Deficient planning for coverage of EGS/AIE centres

There was no plan to cover 73,590 children enrolled in EGS/AIE centres under the scheme.

Though the scheme was extended in October 2002 to cover children studying in EGS/AIE centres, the nodal department did not prepare any effective plan to cover these children under the mid day meal scheme. This led to 73,590 children studying in the 3,345 EGS/AIE centres in Delhi being continuously deprived of the benefits of the scheme as of October 2006. Audit examination revealed that the requirement for foodgrains projected by the nodal department for the year 2005-06 included foodgrains required for children in EGS/AIE centres though the department had no plan to provide meals to these children. Based on these projections, the Ministry allocated 734.85 MTs of foodgrains for EGS/AIE centres in Delhi, which was ultimately not lifted.

3.6.1.4 Delay in projection of foodgrain requirements

There was delay of five months on the part of the nodal department in sending the requests for allotment of foodgrains for the year 2005-06. It was sent in June 2005 as against the stipulated date of 15 January 2005. Such delay in even projecting requirement for allocation of foodgrains was indicative of the lackadaisical approach of the nodal department in implementation of the scheme and is fraught with the possibility of short/non-supply thereby adversely affecting distribution of meals to needy children.

3.6.1.5 Delay in finalization and submission of action plan for MME

The scheme provides for grant of central assistance for Management, Monitoring and Evaluation (MME) at the rate of not less than 0.9 *per cent* of the total assistance on supply of free food grains, actual cost on transportation of food grain and cooking cost for the year 2004-05 and at the rate of not less than 1.8 *per cent* of such total assistance from 2005-06. In October 2005, Government of India requested the State/UT governments to send action plans for MME for the year 2005-06 latest by 31 October 2005 for release of central assistance. The assistance was to be used for (a) school level expenses (b) management, supervision, training and internal monitoring and (c) external monitoring and evaluation. Government of Delhi had yet to send the action plan to avail of central assistance for MME as of August 2006. However, the Government of India released Rs.43.34 lakh in March 2006 as central assistance for MME that remained unutilized as of August 2006.

Confirming the facts, the Government stated (October 2006) that an overall plan has now been prepared to ensure the financial, logistical and administrative inputs necessary to cover all the eligible children though the children of EGS centres were yet to be benefited by the scheme.

Recommendation

The Directorate of Education should conduct an annual review and include the children enrolled in the EGS/AIE centres as envisaged in the scheme guidelines. It should also ensure the co-ordinated and uniform implementation of the scheme by all the three agencies involved.

3.7 Financial management

3.7.1 Funds allocated and utilized

Funds for the implementation of the scheme are released by the Government of Delhi to its Directorate of Education. The Directorate in turn releases funds to the municipal bodies for implementation of the scheme in the schools under their jurisdiction. The year-wise position of funds released by the Government of Delhi to the implementing agencies and its utilisation during the years from 2001-02 to 2005-06 was as follows:

Table 3.2: Allocation and utilization of funds

(Rupees in lakh)

Name of the Agency	Year	Budget Estimate	Revised Estimates	Funds released	Actual expenditure	Savings with reference to funds released	Percentage of savings to releases
Directorate of Education	2001-02	400.00	Nil	Nil	-	-	-
	2002-03	400.00	50.00	50.00	0.15	49.85	99.7
	2003-04	570.00	80.00	80.00	43.63	36.37	45.46
	2004-05	600.00	331.60	331.60	234.96	96.64	29.14
	2005-06	740.00	500.00	500.00	408.79	91.21	18.24
Municipal Corporation of Delhi	2001-02	2000.00	1800.00	1800.00	1729.92	70.08	3.89
	2002-03	2000.00	2000.00	2000.00	1934.36	65.64	3.28
	2003-04	2200.00	2000.00	2000.00	1921.67	78.33	3.92
	2004-05	2500.00	2500.00	2500.00	2492.78	7.22	0.30
	2005-06	2700.00	2700.00	2700.00	2697.52	2.48	0.09
New Delhi Municipal Council	2001-02	30.00	30.00	30.00	30.00	-	-
	2002-03	30.00	60.00	25.00	21.19	3.81	15.24
	2003-04	30.00	30.00	30.00	22.35	7.65	25.50
	2004-05	100.00	80.00	75.00	41.94	33.06	44.08
	2005-06	100.00	100.00	75.00	47.91	27.09	36.12
Total		144,00.00	122,61.60	121,96.60	116,27.17	5,69.43	

Against the overall budget allocation of Rs. 144 crore to the scheme during last five years, the overall saving was 19.26 *per cent* with reference to budget allocation and 4.67 *per cent* against funds released.

While MCD was generally able to utilize most of the allocated funds, there were savings ranging from 18 to 99 *per cent* in the Directorate of Education and from 15 to 44 *per cent* in NDMC during the period 2002-03 to 2005-06. The savings in the Directorate of Education as well as NDMC were attributable to non-implementation of the scheme during 2002-03, starting of the scheme as a pilot project covering only a very limited number of schools during 2003-04 (85 out of 343 schools of Government of Delhi and 69 out of 91 schools of NDMC), supply of meals for less than 200 days during 2004-05 and 2005-06 and low average attendance of students during 2005-06. Such huge

Funds ranging 15-99 per cent remained unutilised.

savings reflected inadequate assessment of requirements and poor implementation of the scheme. The mid term review of progress of expenditure which is normally done at the time of framing of the revised estimates was also not seriously carried out as funds which would remain unutilized could have been assessed even at that stage and surrendered for better utilisation for other purposes.

The Government stated (October 2006) that the scheme was initially implemented as a pilot project during the year 2003-04 and that the target of supply of meals on 200 days could not be achieved as meals were being supplied only till February of the academic year due to the Class X and XII Board examinations of the Central Board of Secondary Education that are held in the school buildings in March. It added that efforts were being made to utilize the maximum funds allocated for the schools and the scheme was now being fully implemented in all NDMC schools since September 2005. The fact remains that savings of over 18 *per cent* and 36 *per cent* in the Directorate of Education and NDMC even during 2005-06 was indicative of the need for better budgetary planning and utilization of allocated funds.

3.7.2 *Diversion of funds*

Rs. 2.90 crore irregularly diverted to meet establishment expenses.

The General Financial Rules prohibit the re-appropriation of funds provided under Plan heads to Non-Plan heads without the previous concurrence of the Finance department. The sanctions issued by the State Government while releasing funds for the scheme specifically stipulate that the funds shall not be re-appropriated for any other purpose. The PAC had also specifically recommended in September 2001 that funds of the mid-day meal scheme should not be diverted for any other purpose and action should be taken against the erring officers.

In gross disregard of the financial rules, the terms of the sanction as well as the recommendations of the PAC, MCD transferred Rs.2.90 crore from Plan funds of Rs.25 crore allocated by the Government of Delhi for implementation of the scheme during 2004-05 for establishment expenditure/administrative charges (Non-Plan). No approval of the Finance department was obtained for such diversion nor was it depicted in the utilization certificate subsequently submitted by MCD to the nodal department.

The Government stated (October 2006) that matter was being examined.

Budget allocation for 2005-06 reduced by Rs.11.02 crore due to adjustment of central assistance of Rs.14.42 crore in contravention of scheme guidelines.

3.7.3 *Inadequate funding by the NCT Government*

The Central Government provides assistance for meeting the cooking cost at the rate of Rupee one per child per day with effect from 1 September 2004. The scheme guidelines however stipulated that it would be mandatory for State governments not to reduce their budgetary allocations for the scheme below the level of their budget provision for 2004-05 nor divert the money saved for any

Utilization of Rs.12.13 crore was unnecessarily delayed.

other purpose. All State/UTs governments were advised in December 2004 to send their requests for Central assistance to meet the cooking cost for the period from September 2004 to April 2005. The Government of Delhi sent their proposal for release of Rs.14.42 crore in February 2005 and for Rs.12.13 crore in March 2006 for the period from September 2004 to April 2005 and May 2005 to December 2005 respectively. Government of India released Rs.8 crore as additional Central assistance in March 2005, Rs.6.42 crore in July 2005 and Rs.12.13 crore in March 2006 towards cooking cost. Government of Delhi thereafter adjusted Rs.14.42 crore in its revised estimates for the year 2005-06. It also decided in April 2006 to utilise the remaining Rs.12.13 crore for purchase of milk or curd to be supplied to children in the primary schools and sought approval of the Central Government for this purpose in August 2006 that was awaited as of October 2006.

It was observed in audit that adjustment of the Central assistance of Rs.14.42 crore by NCT Government in the Revised Estimates for the year 2005-06 was not in conformity with the scheme guidelines as it resulted in reduction of its budgetary allocation for the year 2005-06 from Rs. 35.40 crore to Rs. 20.98 crore, i.e. less than its budgetary allocation of Rs.32 crore for 2004-05 by Rs. 11.02 crore. Further, seeking permission from Government of India to utilize the amount of Rs. 12.13 crore for purchase of milk or curd for the children was unnecessary as the scheme guidelines clearly permit utilization of any money saved from such Central assistance for improving the quality of the mid day meal. Seeking of such permission delayed utilization of the funds of Rs.12.13 crore.

Government added that the Finance department had suggested obtaining of approval of the Government of India for utilization of the funds for supply of curd/milk that was awaited.

3.7.4 Excess claim of central assistance towards cooking cost

Central assistance for meeting cooking cost is provided at the rate of rupee one per child per school day w.e.f. 1 September 2004. The number of child days is worked out on the basis of number of enrolled students and the number of working days. If the average attendance rate is over 80 *per cent*, full details for the basis for such an estimate is to be furnished along with the claim.

Audit scrutiny of the claim of Rs.26.55 crore submitted by the Directorate of Education for central assistance to meet the cooking costs (referred to in para 3.7.3 above) revealed that the average attendance rate adopted by the nodal department was above 80 *per cent*. However, no detailed working for arriving at such a figure was attached with the claim. Taking into account the meals actually served in NDMC schools and the average attendance separately intimated by

MCD to audit, it was noticed that the average attendance attributed to MCD and NDMC schools for claiming the cooking cost was inflated as follows:

Table 3.3: Excess claim of cooking cost on average attendance

Sl. No.	Agency	Period of claim	Number of child days (figures in crore)	Percentage of average attendance claimed for cooking cost	Amount claimed (Rs. in crore)	Percentage of average attendance as intimated to or worked out in audit for the same period	Amount to be claimed for cooking cost (Rs. in crore)	Excess amount claimed (Rs. in crore)
1	MCD	1-9-2004 to 30-4-2005	15.71	82	12.88	70.76	11.12	1.76
2	MCD	1-5-2005 to 31-12-2005	12.08	85	10.27	72.36	8.74	1.53
3	NDMC	1-5-2005 to 31-12-2005	0.24	80	0.19	68.00	0.16	0.03
Total					23.34		20.02	3.32

The excess amount claimed by the Government of Delhi worked out to Rs. 3.32 crore (MCD Rs. 3.29 crore and NDMC Rs. 0.03 crore).

The Government stated (October 2006) that the excess claim will be adjusted from the future claims of central assistance.

Recommendation

Given the significant savings in the Directorate of Education and NDMC, the nodal department should review the requirement of funds being projected by the implementing agencies and ensure optimum utilization of funds released. Responsibility should also be fixed for diversion of scheme funds to non-plan expenditure in violation of the financial rules and despite the recommendations against any diversion made by the PAC.

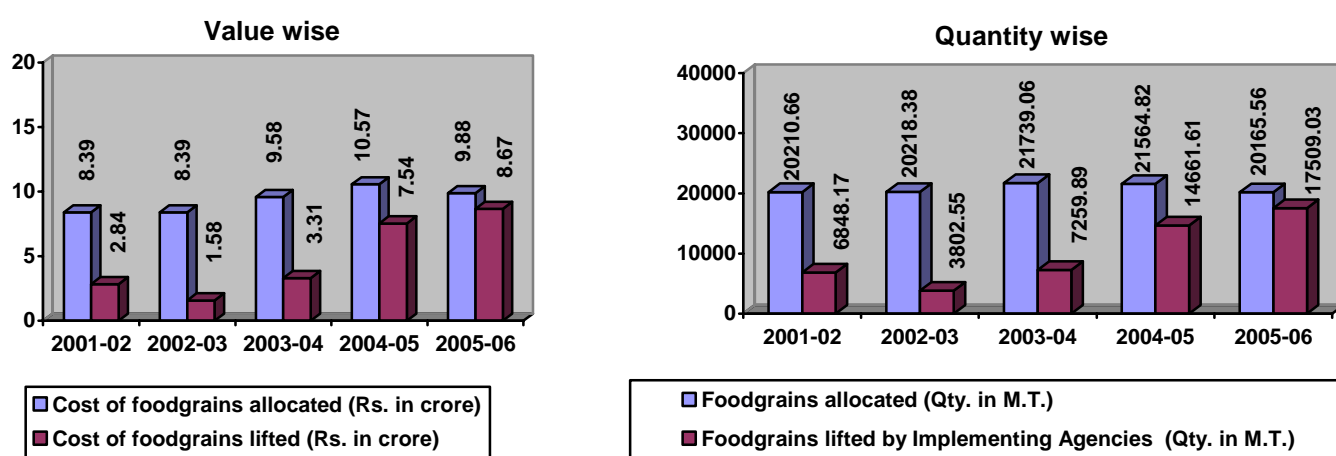
3.8 Procurement and utilisation of foodgrains

Transportation of foodgrains from the nearest depot of the Food Corporation of India (FCI) to each primary school is a major logistical responsibility of the nodal department. Towards this end, all State/UT governments are expected to ensure accurate projection of requirements, timely lifting of foodgrains allocated, monitoring of their distribution and steps to ensure the prescribed quality.

3.8.1 Short lifting of foodgrains

The quantity and value of foodgrains allocated by the Government of India and lifted by the implementing agencies during the years 2001-02 to 2005-06 as reported by Government of India, Ministry of Human Resource Development, Department of School Education & Literacy was as under:

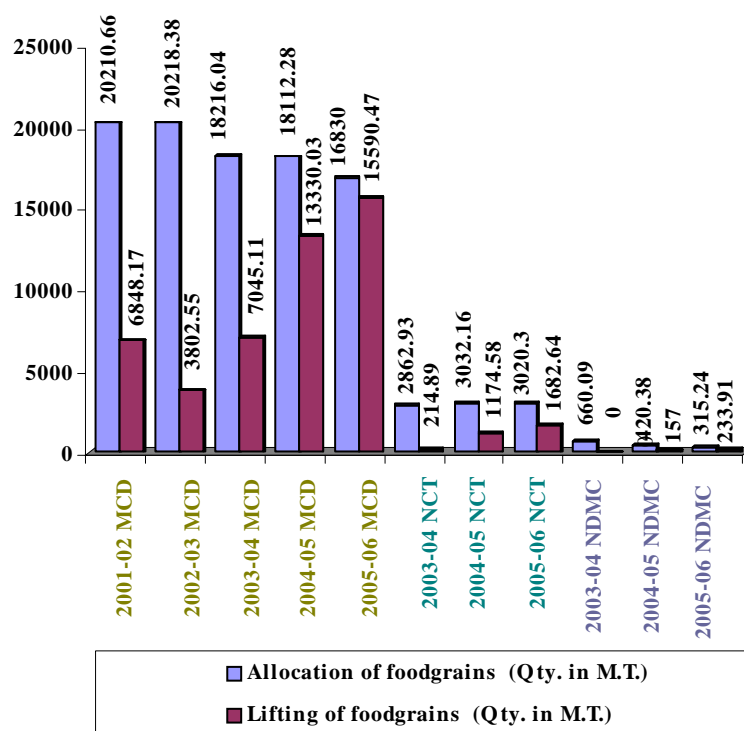
Value and Quantity of foodgrains allocated and lifted



Against the allocation of 1.04 lakh MT of foodgrains made by the Government of India under the scheme, the three implementing agencies lifted only 0.50 lakh MT of foodgrains during the last five years (2001-06). Hence more than 50 per cent of the allocated quantity of the foodgrains remained unlifted. Year-wise shortfall in lifting of foodgrains ranged between 13.17 per cent to 81.19 per cent during this period. Such huge shortfalls in lifting of foodgrains were indicative of poor planning and monitoring of the scheme and non-achievement of objectives.

The agency-wise allocation and lifting of foodgrains was as under:

Agency wise analysis of allocation and lifting of foodgrains



The Directorate of Education did not lift foodgrains ranging from 44.28 *per cent* to 92.49 *per cent* during the period from 2003-04 to 2005-06 while MCD did not lift foodgrains ranging from 7.36 *per cent* to 81.19 *per cent* during the years 2001-02 to 2005-06. NDMC did not lift the foodgrains ranging from 25.80 *per cent* to 100 *per cent* during the years 2003-04 to 2005-06.

The Government stated (October 2006) that the reasons for short lifting were non-coverage of children of EGS centres, non-achievement of target of supply of meals on 200 days due to reservation of schools buildings for CBSE examinations in month of March and supply of processed food such as roasted black gram, kheel chana, roasted groundnuts, etc. to children in MCD schools during years 2001-02 to 2003-04. The Government added that the gap between the lifting and allocation of foodgrains in respect of MCD has decreased from 26.32 *per cent* during 2004-05 to 7.3 *per cent* during 2005-06. The reply is not tenable as shortfalls in lifting of foodgrains continue to be significantly higher in Government and NDMC.

3.8.2 Inspection of foodgrains to ensure quality not carried out

Joint inspection of foodgrains not conducted.

The scheme guidelines stipulate that the implementing agencies will ensure that the foodgrains received from the Food Corporation of India (FCI) are at least of Fair Average Quality (FAQ). For this purpose, joint inspections are to be conducted by a team consisting of representatives of both FCI and the implementing agency. FCI will also keep samples of such foodgrains supplied by it for future verification and analysis.

No joint inspection of foodgrains was ever conducted by the implementing agencies nor was any verification of samples done to ensure FAQ of the foodgrains. Consequently, the possibility of supply of foodgrains below FAQ could not be ruled out.

The Government stated (October 2006) that a committee consisting of the nodal officer of Government of Delhi, officers from MCD, NDMC and nodal officer from FCI is being constituted to check and ensure the stipulated quality of foodgrains (FAQ) being lifted from FCI.

Recommendation

The implementing agencies should realistically assess their requirements of foodgrains and address other problems related to the implementation of the scheme to ensure supply of quality meals at least for a minimum of 200 days to all the children.

3.9 Supply of meals in schools

The guidelines specifically stipulate that all State/UT governments are expected to ensure that the mid day meal scheme is implemented with utmost regard to safety and hygiene in all the schools.

3.9.1 Coverage of school children

Scheme guideline envisages that a mid day meal with minimum 300 calories and 8-12 grams of proteins contains will be provided to all children studying in classes I-V in government, local bodies and government aided schools as well as in the Education Guarantee Scheme (EGS) and Alternative and Innovative

Education (AIE) centres. The year-wise coverage of children during the years 2001-02 to 2005-06 was as under:

Table 3.4: Coverage of children

(Figures in lakh)

Year	Number of children to be covered				Number of children covered				Children not covered			
	GNCT	MCD	NDMC	Total	GNCT	MCD	NDMC	Total	GNCT	MCD	NDMC	Total
2001-02	0.93	9.36	0.21	10.50	Nil#	9.36	0.21	9.57	0.93#	Nil	Nil	0.93
2002-03	1.02	9.32	0.19	10.53	Nil#	9.32	0.19	9.51	1.02#	Nil	Nil	1.02
2003-04	1.78*	9.34	0.21	11.33	0.29	9.34	0.17	9.80	1.49	Nil	0.04	1.53
2004-05	1.80*	9.47	0.20	11.47	1.06	9.47	0.20	10.73	0.74	Nil	Nil	0.74
2005-06	2.23**	9.44	0.19	11.86	1.49	9.44	0.19	11.12	0.74	Nil	Nil	0.74

* Includes 0.74 lakh children of EGS centres.

** Includes 0.74 lakh children of EGS centres and 0.44 lakh children of aided schools.

Government of NCT implemented the scheme in Delhi from 2003-04 only.

While all the children in the primary schools had been covered by 2004-05, 73,590 children enrolled in Education Guarantee Scheme (EGS) were yet to be supplied the meals as of October 2006 viz. even after a lapse of about four years since introduction of the scheme. The Government stated (October 2006) that the learning centres of EGS are just bridge courses to bring children into the main streams of formal education under the Sarva Shiksha Abhiyan and hence they were not covered under the mid day meal scheme. The reply is not tenable as the scheme clearly provides for coverage of children studying in EGS centres and the department had also projected requirement of foodgrains during the year 2005-06 taking into account the children enrolled in the EGS centres.

Though the coverage of the scheme was fully achieved (except EGS/AIE centres) by 2004-05, there were serious shortfall in supply of meals to the children in terms of the prescribed minimum number of days.

3.9.2 *Meals not supplied for the prescribed minimum number of days*

Meals not supplied for all days in academic session.

The Supreme Court had directed vide its orders dated 28 November 2001 that mid-day meals with the minimum contents of 300 calories and 8-12 grams of protein should be supplied on each school day for a minimum of 200 days in a year. The revised guidelines had incorporated this direction though the minimum of 200 days was not mentioned. However, an academic year had on an average 200 school days. Audit appraisal revealed the following:

- While MCD was supplying meals for the minimum number of 200 days, the Directorate of Education did not even have any consolidated record as to the number of days on which mid-day meals were supplied in its schools during a year. Test check in audit of data compiled for the years 2004-05 and 2005-06 from all the 28 zones covering 349 schools and 426 schools respectively revealed that meals were being supplied for only 116 and 150 days meals on an average during the years 2004-05 and 2005-06. Thus, there was no supply of mid-day meal on 42 *per cent* (84 days) and on 25 *per cent* (50 days) of the stipulated 200 days during 2004-05 and 2005-06 respectively.
- Similarly, NDMC provided cooked meals on 112 days, 132 days and 200 days during the years 2003-04, 2004-05 and 2005-06 respectively; viz. a short fall in supply of mid-day meals of 44 *per cent* (88 days) and 34 *per cent* (68 days) during the years 2003-04 and 2004-05 respectively.

Such sporadic supply of meals would undermine achievement of one of the fundamental objectives of the scheme viz. improvement of retention levels. Further, effective check had not been exercised so as to ensure supply of meals on all days by the contractors.

The Government stated (October 2006) that the target of supply of meal on 200 days could not be achieved due to Board examinations of the Central Board of Secondary Education for which the schools building have to be reserved. NDMC stated (October 2006) that directions have been issued to schools/service providers to supply cooked meal on all working days.

3.9.3 *Calorie and protein content of meals not tested*

The scheme guidelines stipulate provision of cooked meals with a minimum content of 300 calories and 8-12 grams of protein on each school day. Audit appraisal revealed that neither the Directorate of Education nor NDMC had made any arrangement to test the cooked mid-day meal to ensure that the food supplied contained the minimum calorie and protein content. Hence, the required calorie and protein content of the meals being supplied could not be assured. MCD made

arrangements for testing of cooked mid-day meals from April 2005 after a lapse of more than three years.

The Government stated (October 2006) that meals supplied in MCD schools were being tested on random sampling basis and the calorific value was found to meet the prescribed standards while the matter of testing of the meals supplied to the Government and NDMC schools was under consideration.

3.9.4 Short supply of cooked food in the schools

The implementing agencies had engaged NGOs/caterers on contract for supply of cooked food of 180 grams in MCD schools, 180-190 grams in schools of Government of Delhi and 180-200 grams in NDMC schools per child per day. Audit appraisal revealed the following:

- Weighing machines were not available in 86 out of 195 schools (44 *per cent*) physically checked by audit. Hence, the schools were receiving meals from the suppliers without any check as to the actual quantities being supplied.
- Weighing by audit of meals supplied in 103 schools revealed that meals were short supplied in 36 schools ranging from 0.240 kilogram to 42.980 kilograms on the day of survey. This worked out to average short supply of 44 grams per child per day.
- Similar inspections carried out by school authorities in a further 205 schools at the behest of audit revealed that meals were short supplied in 15 schools ranging from 3.62 kilograms to 76.68 kilograms which worked out to average short supply of 52 grams per child per day.

The above findings indicate that adequate attention had not been paid to ensure supply of the requisite quantity of meals by the suppliers. Consequently, there remained every possibility of over-payment to the contractors and denial of the prescribed quantity of meals to the children.

Government stated (October 2006) that directions have been issued to all Principals and in-charge mid-day meal to ensure supply of 180 grams of food per child per day. It also proposes to provide weighing machines to all schools. It added that action would be initiated against the service provider for providing short supplies of cooked food including proportionate cuts in payment.

3.9.5 Meal supplying agencies were not licensed under the Delhi Municipal Corporation Act

Licenses for kitchens not obtained by suppliers of meals.

Section 421 of the Delhi Municipal Corporation Act 1957 provides that every person who runs or maintains any eating house or any place where food is sold or prepared for sale should obtain a license from the Health department of the Corporation to operate their kitchens. The purpose of such licensing is to ensure maintenance of certain standards of hygiene and health. However, none of the 40 NGOs/caterers engaged by the three agencies possessed the requisite license.

The Government stated (October 2006) that two out of eleven service providers in MCD have obtained licence from Health Department of MCD. Further directions have been issued to the NGOs/service providers providing cooked food in the schools to obtain the licence from the Health Department of MCD within one month.

3.9.6 Quality of meals not ensured

The scheme guidelines envisage tasting of food prior to it being served to children in order to ensure its quality. For this purpose, a committee consisting of the headmaster, the teacher-in-charge of the school and representatives of the Parent-Teacher Association, Resident Welfare Association or a senior citizen is to check the food daily before the meals are served to the children. An entry to the effect should also be made in the register maintained for the purpose. Audit appraisal revealed the following:

- No registers were being maintained in 41 out of 400 schools checked in audit viz. 10 per cent. In the absence of such records, it could not be ensured whether the food was actually being tasted every day by members of the school committee before distribution to the children.
- Meals were not being brought in sealed containers in 262 out of 400 schools (65 per cent) checked in audit. This left open the possibility of contamination, adulteration or pilferage during the transportation of the meals.

- Information obtained by audit from 400 selected schools showed that meals were often returned by the school authorities on the ground that they were unfit for consumption as below:

Table: 3.5 Meals returned

Year	Government of NCT of Delhi		MCD		NDMC	
	Number of schools returned the meals (out of 100 schools test checked)	Number of days on which meals returned ranging from	Number of schools returned the meals (out of 270 schools test checked)	Number of days on which meals returned ranging from	Number of schools returned the meals (out of 30 schools test checked)	Number of days on which meals returned ranging from
2003-04	2	1-2	10	1-15	2	1 day each
2004-05	22	1-5	30	1-8	10	1-17
2005-06	6	1-3	14	1-2	7	1-5
Total	30		54		19	
% schools returning food	10.00		6.66		21.11	

Thus, meals were returned on one to five days by 10 *per cent* of Government schools, on one to 15 days by 6.66 *per cent* of MCD schools and on one to 17 days by 21 *per cent* of NDMC schools. However, no action was initiated against the NGOs/suppliers for supply of sub-standard food despite enabling provisions in the contract.

- Inspection conducted by audit in 195 schools also revealed poor quality of meals supplied in 18 schools (9.23 *per cent*).

Thus, the meals being supplied were not of a uniformly acceptable standard and there was an imperative need to strengthen steps to improve the quality of the meals being supplied and to initiate action against defaulting suppliers.

Government stated (October 2006) that instructions have been given to all Principals and mid-day meal in-charge to maintain records of checking of food by the school level committees and that action would be taken against suppliers who are found not supplying cooked food in sealed containers. Principals had been instructed not to accept poor quality of food supplied and food of uniformly acceptable standard would be ensured through regular inspection of kitchens and schools by the inspection staff, school level committee and other officials of the department. NDMC stated (October 2006) that the service provider was providing the meals in sealed containers. The reply of NDMC is not tenable as nine schools out of 15 schools test checked during joint physical verification reported that meals were not being supplied in sealed containers.

3.9.7 Kitchens of the suppliers not inspected

The scheme guidelines provide that kitchens should always be kept clean and that it should have a raised platform for cooking with adequate light, ventilation and arrangement for drainage/waste disposal. All ingredients used for cooking should be free from adulteration and pest infestation and all persons engaged in handling of the ingredients and cooking should be trained in hygienic habits. In order to ensure that the NGOs/caterers follow the above stipulations, it is imperative that the kitchens are periodically inspected. Audit appraisal revealed the following:

- The Mid-Day Meal Committees of 287 out of 400 schools checked in audit viz. 72 per cent, had not visited the kitchens of the suppliers during the years 2004-05 to 2005-06 to ensure adherence to standards of hygiene and quality. In the absence of such supervision, the possibility of use of sub-standard ingredients cannot be ruled out.
- In July 2003, MCD had engaged the Nutrition Foundation of India (NFI) to evaluate the implementation of the scheme in its schools. NFI inspected the kitchens of eight out of the 11 service providers in four rounds. In its report submitted in March 2006, NFI graded only one service provider as good while the others were graded either as fair or poor. The report recommended urgent action in respect of individual areas that had been rated 'poor' and that the food service units should be supervised, monitored and evaluated from time to time coupled with in service training and empowerment of the workers to further improve. MCD had yet to act upon the recommendations of the NFI as of August 2006.
- The Directorate of Education and NDMC had not made any arrangement for similar evaluation of the functioning of the kitchens of the suppliers engaged for supply of meals under its jurisdiction.

The Government stated (October 2006) that all the three implementing agencies had been directed to issue necessary orders to all zonal education officers, school level mid-day meal committees and officers stationed at Headquarters to make regular visits of kitchens. It added that the nodal department has brought in a mechanism to ensure that kitchens are supervised, monitored and evaluated from time to time.

Recommendations

- *The Government should take vigorous steps to ensure that the suppliers engaged by the implementing agencies conform to the stipulated standards of hygiene, health and calorie and protein content through licensing under the Delhi Municipal Corporation Act and strict adherence to the scheme guidelines. Action should be initiated against those suppliers who fail to conform to these standards.*

- *Steps should be initiated to ensure supply of meals on all school days in an academic year and to children enrolled in EGS/AIE centres as envisaged in the scheme guidelines.*
- *There should be regular inspection of the kitchens of the suppliers and testing of the food before they are served to the children. Severe penalties should be imposed in case of food found to endanger health and well being of the children.*

3.10 No significant improvement in nutritional levels

One of the objectives of the mid-day meal scheme was to improve the nutritional status of students and scheme guidelines provide for undertaking study in regard to nutritional status in respect of various deficiencies especially incidence of low weight and anaemia. Audit appraisal indicated the following:

- The implementing agencies had not assessed the scheme with a view to ascertaining whether the nutritional status of students had improved. Eighty two (NCT 46, MCD 25 and NDMC 11 schools) out of the 400 school test checked in audit did not even have any information regarding the number of tests conducted and number of students whose nutritional status did not improve during the years 2001-02 to 2005-06. While 311 schools intimated the number of tests conducted, they could not furnish the details of the number of children on whom the tests were conducted and the number of students whose nutritional status did not improve. An analysis of data furnished by seven schools (NCT 1 and MCD 6 schools) revealed that nutritional status of 1,812 out of 13,195 children i.e. 13.73 per cent had not improved.
- The scheme envisages that the mid-day meal programme should also be utilized for appropriate interventions relating to micro-nutrient supplementation and de-worming, e.g. administration of six monthly dose for de-worming and Vitamin A supplementation, administration of weekly iron and folic acid supplement and other appropriate supplementation depending on common deficiencies found in the local area. The nodal department stated that no guidelines have been issued regarding interventions relating to micro-nutrient supplementation and de-worming. Thus, one of the objectives of the programme remained unachieved.

The Government stated (October 2006) that suitable mechanisms would be established to measure the nutritional status in respect of various deficiencies especially incidence of low weight and anemia by collecting empirical evidence through outside agencies. It added that the School Health Scheme shall be associated with the mid day meal programme for micro-nutrient supplementation and de-worming.

Test check revealed no improvement in the nutritional status of over 13 per cent children covered under the scheme.

3.11 Monitoring

3.11.1 Monitoring committees not established

Lack of monitoring.

The scheme guidelines envisage the establishment of Steering-cum-Monitoring Committees (SMCs) to oversee the management and monitoring of the programme. Such committees are to be set up at four levels viz., National, State, District and Block levels. In their respective jurisdiction, SMCs were generally to guide the various implementation agencies, assess the impact of the programme and take remedial measures where necessary and mobilize community support.

There was no SMC constituted to over see the management and monitoring of the scheme nor had any other regular monitoring mechanism put in place till the year 2005-06. However, the state level steering-cum-monitoring committee was constituted in June 2006.

The Government stated (October 2006) that the first meeting of the state level monitoring-cum-steering committee was held in July 2006 and that the monitoring mechanism shall be strengthened.

3.11.2 Inspection by officers

Targets for inspection of mid-day meal not fixed.

The guidelines also stipulate fixation of monthly targets for inspection of meals served in schools in respect of officers of district, block and other suitable levels belonging to departments like Revenue/General Administration, Rural Development, School Education or other related Departments such as Women and Child Development, Health & Family Welfare, Food and Civil Supplies, etc. Further, inspection targets should be so fixed and inspections should be so coordinated that, as far as possible, 25 per cent of the primary schools and EGS/AIE centres are inspected in every quarter and all primary schools and EGS/AIE centres are inspected at least once every year. Suitable inspection rosters were to be prepared for every block to ensure the above and their implementation was to be monitored by the SMCs. The PAC in its report of 2001 had also stressed the need to strengthen monitoring mechanisms.

However, no targets of inspections of meals served in schools had been fixed by the nodal department or by any of the implementing agencies. The Directorate of Education stated in June 2006 that inspections of schools were being conducted by teams from the districts and headquarters. However, no records or inspection reports could be produced to audit.

In absence of systematic and regular inspections coupled with follow-up action where required, the nodal department was not in a position to assure itself about the quality and hygiene of meals being supplied by the contractors/NGOs.

The Government stated (October 2006) that inspection targets are being fixed to ensure that as far as possible 25 *per cent* of the primary schools are inspected in every quarter. It added that follow up action would be taken to ensure the quality, quantity and hygiene of meals supplied.

Recommendation

There is an imperative need to establish/strengthen monitoring and inspections mechanisms at all levels as envisaged in scheme guidelines and as suggested by the PAC as early as in September 2001.

3.12 Impact of the scheme

One of the primary objectives of the scheme was to improve enrolment, attendance and retention of children at the primary level to boost the national objective of universalisation of primary education.

3.12.1 Enrolment of students in the school

There was no significant improvement in the enrolment levels of students in the schools in Delhi during the years 2001-02 to 2005-06. The year-wise enrolment of students in the schools is given in the table below:

Table: 3.6: Enrolment of students

(Figures in lakh)

Year	Schools of Government of Delhi	Percentage increase (+) / decrease(-)	MCD schools and aided schools	Percentage increase (+)/ decrease(-)	NDMC schools and aided schools	Percentage increase(+)/ decrease(-)
2001-02	0.93	-	9.36	-	0.21	-
2002-03	1.02	(+) 9.67	9.32	(-) 0.43	0.19	(-) 9.52
2003-04	1.04	(+) 1.96	9.34	(+) 0.21	0.21	(+) 10.52
2004-05	1.06	(+) 1.92	9.47	(+)1.39	0.20	(-) 4.76
2005-06	1.05	(-) 0.94	9.44	(-) 0.32	0.19	(-) 5.00

The Government stated (October 2006) that there has been an improvement in enrolment of children in the year 2006-07. The reply is not tenable as there was an overall marginal increase of only 1.71 *per cent* in enrolment during the last five years. Further, the Educational Consultants of India Ltd. (a Government of India Enterprise under the Union Ministry of Human Resources Development) had in a project report submitted in March 2004 estimated the number of out of school children in Delhi to be between six and seven lakh while an appraisal team of the Ministry had assessed (2004-05) the number of out-of-school children to be around 4.15 lakh. Thus, there remained adequate scope for improvement in enrolment levels.

No significant impact on enrolment levels.

3.12.2 Dropout and average attendance of students

The percentage of dropout and average attendance during the years from 2001-02 to 2005-06 were as under:

Table: 3.7: Average attendance and drop out in schools

Year	Directorate of Education		Municipal Corporation of Delhi		New Delhi Municipal Council	
	Average attendance	Percentage of dropout of students	Average attendance	Percentage of dropout of students	Average attendance	Percentage of dropout of students*
2001-02	Not given	1.31	63.31	6.34	NA	7.66
2002-03	Not given	0.64	63.64	5.34	NA	7.61
2003-04	Not given	1.25	60.30	9.02	NA	7.29
2004-05	89.04	1.20	70.76	8.34	NA	9.10
2005-06	88.07	1.11	72.36	8.06	NA	6.13

* Projected on the basis of information furnished by 30 selected schools

The data of average attendance of the students and percentage of dropouts could not be provided to audit by the Directorate of Education and NDMC.

Based on information collected from 28 zones of the Directorate of Education, Audit worked out the average attendance in the schools as 89 per cent and 88 per cent in the years 2004-05 and 2005-06 respectively. The percentage of dropouts increased from 0.64 per cent during 2002-03 to 1.11 per cent during 2005-06. The percentage of dropout of students in the schools of the NDMC also worsened from 7.66 per cent during 2001-02 to 9.10 per cent in 2004-05 though there was some improvement during 2005-06 as worked out on the basis of information obtained by audit from 30 selected schools under the jurisdiction of NDMC.

The total enrolment of students in the schools was 10.68 lakh (GNCT 1.05 lakh, MCD 9.44 lakh and NDMC 0.19 lakh) in 2005-06. While there was a slight reduction in the overall drop out rate in the government and NDMC schools, there was an increase in the drop out rate in MCD schools that accounted for 88 per cent of children studying in primary schools in Delhi. Hence, the scheme had yet to have any appreciable or significant impact in terms in improvement of the overall drop out rate.

The Government stated (October 2006) that there has been decrease in drop out rate of students in MCD from 9.2 per cent to 8.06 per cent in the year 2005-06 in comparison with 2003-04. The reply is not tenable as the dropout rate in MCD increased by 1.72 per cent in the year 2005-06 in comparison to 2001-02.

Scheme failed to arrest increase in drop out rates.

3.13 Impact assessment

There was no mechanism with either the nodal department or the implementing agencies to assess the impact of the scheme to ensure whether there was improvement in enrolment, attendance, retention and learning levels of children.

The Government stated (October 2006) that a mechanism of third party evaluation to assess the impact of the scheme was being proposed.

Recommendation

The nodal department should undertake an impact assessment to review the implementation of the scheme and identify causes for lack of improvement in enrolment, attendance and retention levels so as to enable corrective action, where necessary, to achieve the objectives of the scheme.

3.14 Non-implementation of PAC recommendations

An audit appraisal of the implementation of the mid day meal scheme in the NCT of Delhi featured in the Audit Report of the Comptroller & Auditor General for the year ended March 1998 had highlighted non-achievement of targets, failure of the department to ensure provision of meals to children for the stipulated number of days, non-achievement of the basic objectives of the scheme of providing clean and wholesome food to the children and reduction in the number of drop outs and administrative deficiencies including diversion of funds. The Public Accounts Committee (PAC) in its report placed in the Delhi Legislative Assembly in September 2001 had recommended inter alia that:

- the department should ensure proper monitoring of the scheme with inspections of schools being carried out by senior officers at least once in a month;
- the department should immediately take action to ensure that children are provided hot cooked meals as recommended by the department of Social Welfare;
- experts, dieticians and officers of the Prevention of Food Adulteration branch should also be engaged in periodic inspections of schools as well as of the manufacturing units of the suppliers; and
- action should be taken to stop diversion of funds.

The current performance audit of the implementation of the scheme again revealed poor utilization of funds and continued deficient management of the scheme as well as lack of adequate action on many of the recommendations of the PAC that resulted in non-achievement of the primary objectives of the scheme.

3.15 Conclusion

Government have spent more than Rs.116 crore on the scheme during the last five years but most of the objectives of the scheme remain unachieved due to lack of coordination between the nodal department and the three implementing agencies,

inefficient planning, lack of effective monitoring, non-adherence to quality standards, deficient financial management and poor implementation strategies. While nearly 74,000 children enrolled in EGS centres are yet to be covered under the scheme, students enrolled in Government schools were not getting meals for prescribed minimum number of days. Quality standards in terms of hygiene, calorie and protein contents of meals were not monitored. More than 50 *per cent* of foodgrains allocated by the Government of India under the scheme during last five years (2001-06) were not lifted by the implementing agencies in Delhi. Such huge shortfall in lifting of foodgrains itself is indicative of poor planning and monitoring of the scheme, and non-achievement of objectives.

3.16 Acknowledgement

The draft performance audit was communicated to the administrative department in September 2006. An exit conference was held on 28 September with representatives of the administrative department and the implementing agencies including MCD and NDMC. The views expressed in the meeting as well as those communicated thereafter in October 2006 have been taken into account and reflected in the performance audit report. The Government has stated that the recommendations made by audit have been noted and necessary instructions are being issued to all heads of schools, suppliers of mid day meals and district educational authorities.

New Delhi
Dated:

(R. K. GHOSE)
Accountant General (Audit), Delhi

Countersigned

New Delhi
Dated:

(VIJAYENDRA N. KAUL)
Comptroller and Auditor General of India

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