



Performance Audit of Mid Day Meal Scheme

(2009-10 to 2013-14)

(Ministry of Human Resource Development)



Report of the
Comptroller and Auditor General of India
Union Government (Civil)
Report No. 36 of 2015
(Performance Audit)

year for the past four years, thereby indicating continuous failure. The Directorate did not take any punitive measures and instead levied only penalty of ₹ 77.25 lakh on 37 defaulting service providers.

In nine states shortfall in supply of foodgrains in the meals served to children against prescribed quantity of foodgrains was noticed in selected schools/districts indicating that this prescribed nutrition was not provided to the children of these areas.

In **Karnataka**, ISKCON, an NGO supplied MDM to the children of 304 schools in the taluks (Ballari and Hosapete) of Ballari district. It however used 1044536 kg rice less than the prescribed norms in preparing MDM. Details are given in **Annex-VIII**.

3.6.7 Use of double fortified salt

As per Ministry's guidelines of July 2013, only "double fortified salt" should be used for cooking MDM.

In **Goa**, all the Self Help Groups were using iodised salt instead of double fortified salt.

In **Uttar Pradesh**, physical verification of 360 test-checked PS and UPS revealed that even iodised salt was not being used in 18 schools.

In **Delhi**, double fortified salt was not being used in kitchens due to its non-availability in the market.

3.6.8 Absence of emergency medical plan in schools

Paragraph (xi) of the guidelines dated 22 July 2013 issued by the MHRD, provides for envisaging emergency medical plan to afford medical treatment to school children in case of any untoward incident in the school. The District authorities should ensure that prompt medical attention is provided to children in the nearby medical facility or by deputing a doctor to the school.

In **Delhi**, Principals of selected schools stated (September to December 2014) that though no formal emergency plan had been envisaged, the

Annex-VIII
(Refer to Paragraph No. 3.6.6)
Calorific value of meals served

| Sl. No. | State | Remarks | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|-------------------|--|---------------------|---------------|--|---------------------|--|----------------------|-------------|---------------|-------------|---------------|-------------|-----|-------|-----|---|---------|----|-------|----|-------|-----------------------|------------|---------------|------------|---------------|------------------------------|------------|--------------|------------|--------------|--|---------------|--|---------------------|--|---------------------|-------------|---------------|-------------|---------------|-------------|--------|-------|-----|------|---------|-------|-------|----|------|-----------------------|---------------|--------------|------------|-------------|------------------------------|---------------|---------------|------------|--------------|
| 1. | Arunachal Pradesh | Records revealed that against the required quantity of 20 and 30 gms of pulses/dal in Primary and Upper primary levels respectively, only 0.18 to 0.20 gms and 0.19 to 0.30 gms were provided in meals during 2012-13 and 2013-14 respectively. Similarly, against the required quantity of 5 and 7.5 gms per day of oil/fat in Primary and Upper primary levels respectively, 1.91 to 4.13 gms and 1.71 to 5.91 gms respectively, were provided during 2012-13 and 2013-14. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | Assam | Records of 120 test checked schools revealed that quantity of foodgrains supplied for meal per child was less than the prescribed quantity of 100 gms/150 gms of foodgrains at Primary and upper primary level. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. | Goa | <p>During 2009-10 to 2011-12 period Bhajipav and Pulav were the only menu provided to the students in MDM in majority of cases. Only one pav was served with Bhaji to the students. The nutritional value of the food served was less than the required norms as worked out below:</p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">Primary level</th> <th colspan="2">Upper primary level</th> </tr> <tr> <th>Patal Bhaji/ One pav</th> <th>Energy Kcal</th> <th>Protein (gms)</th> <th>Energy Kcal</th> <th>Protein (gms)</th> </tr> </thead> <tbody> <tr> <td>Other items</td> <td>320</td> <td>10.25</td> <td>312</td> <td>9</td> </tr> <tr> <td>One Pav</td> <td>75</td> <td>1.875</td> <td>75</td> <td>1.875</td> </tr> <tr> <td>Total provided</td> <td>395</td> <td>12.125</td> <td>387</td> <td>10.875</td> </tr> <tr> <td>Recommended nutrients</td> <td>450</td> <td>12.00</td> <td>700</td> <td>20.00</td> </tr> </tbody> </table> <p>The menu provided during the period 2009-10 to 2011-12 showed deficiency of calories in respect of Patalbhaji/Pav by 55 calories in respect of primary level and 300 calories in respect of upper primary level. Deficiency of nearly 9 gms protein was also seen in supply to Upper primary children. Besides, in respect of Vegetable Pulav served rice was used in the ratio of 30 gms and 60 gms for primary level and upper primary level. The Calorie and Protein content worked out lesser for upper primary.</p> <p>Further in 2012-13 to 2013-14 considering only one pav was served with bhaji to the students, the nutritional value of the food served was less than the required norms as worked out below:</p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">Primary level</th> <th colspan="2">Upper primary level</th> </tr> <tr> <th>Patal Bhaji/One pav</th> <th>Energy Kcal</th> <th>Protein (gms)</th> <th>Energy Kcal</th> <th>Protein (gms)</th> </tr> </thead> <tbody> <tr> <td>Other items</td> <td>152.00</td> <td>3.000</td> <td>217</td> <td>5.00</td> </tr> <tr> <td>One Pav</td> <td>77.75</td> <td>2.625</td> <td>74</td> <td>2.14</td> </tr> <tr> <td>Total provided</td> <td>230.52</td> <td>5.625</td> <td>291</td> <td>7.14</td> </tr> <tr> <td>Recommended nutrients</td> <td>450.00</td> <td>12.000</td> <td>700</td> <td>20.00</td> </tr> </tbody> </table> <p>Thus, the menu provided during the period 2012-13 and 2013-14 showed deficiency in calories with respect to Bhaji Pav by 220 calories in the menu of primary school and above by 409 calories in the menu of Upper primary level. Deficiency of nearly 6.375 gms protein was seen for primary and 12.86 gms for Upper primary. As regards vegetable pulav the recommended quantity to arrive at the Calorie and protein content applicable for Upper primary and primary was 900 gms and 750 gms respectively against which quantity of cooked weight provided to the students was 280/240 gms of Pulav/PavBhaji for Upper primary and 280/100 gms of Pulav/PavBhaji for primary.</p> | | Primary level | | Upper primary level | | Patal Bhaji/ One pav | Energy Kcal | Protein (gms) | Energy Kcal | Protein (gms) | Other items | 320 | 10.25 | 312 | 9 | One Pav | 75 | 1.875 | 75 | 1.875 | Total provided | 395 | 12.125 | 387 | 10.875 | Recommended nutrients | 450 | 12.00 | 700 | 20.00 | | Primary level | | Upper primary level | | Patal Bhaji/One pav | Energy Kcal | Protein (gms) | Energy Kcal | Protein (gms) | Other items | 152.00 | 3.000 | 217 | 5.00 | One Pav | 77.75 | 2.625 | 74 | 2.14 | Total provided | 230.52 | 5.625 | 291 | 7.14 | Recommended nutrients | 450.00 | 12.000 | 700 | 20.00 |
| | Primary level | | Upper primary level | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Patal Bhaji/ One pav | Energy Kcal | Protein (gms) | Energy Kcal | Protein (gms) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other items | 320 | 10.25 | 312 | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| One Pav | 75 | 1.875 | 75 | 1.875 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total provided | 395 | 12.125 | 387 | 10.875 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recommended nutrients | 450 | 12.00 | 700 | 20.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Primary level | | Upper primary level | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Patal Bhaji/One pav | Energy Kcal | Protein (gms) | Energy Kcal | Protein (gms) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other items | 152.00 | 3.000 | 217 | 5.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| One Pav | 77.75 | 2.625 | 74 | 2.14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total provided | 230.52 | 5.625 | 291 | 7.14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recommended nutrients | 450.00 | 12.000 | 700 | 20.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. | Karnataka | ISKCON, an NGO supplies MDM to the children of 305 schools in the taluks Ballari and Hosapete of Ballari district. From the invoice copies for the period | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | <p>April 2011 to September 2013 submitted by ISKON, it was seen that foodgrains consumed for the meals provided to the children was less than the scale prescribed as detailed below:</p> <table border="1"> <thead> <tr> <th></th> <th>Meals shown as prepared and served</th> <th>Rice to be utilised (Kgs)</th> <th>Rice used (Kgs)</th> <th>Short utilization (Kgs)</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>11422239</td> <td>1172902</td> <td>1023867</td> <td>149035</td> <td>12.70</td> </tr> <tr> <td>2012-13</td> <td>12467406</td> <td>1325997</td> <td>1028558</td> <td>297439</td> <td>22.43</td> </tr> <tr> <td>2013-14</td> <td>8361998</td> <td>1101535</td> <td>839389</td> <td>262146</td> <td>23.79</td> </tr> <tr> <td>Total</td> <td>32251643</td> <td>3600434</td> <td>2891814</td> <td>708620</td> <td></td> </tr> </tbody> </table> <p>Thus, ISCKON utilized lesser quantity of foodgrains than the prescribed scale of 100/150gms for preparing one meal. For the period of 2009-10 to 2013-14, shortfall in utilisation of foodgrains was on increasing trend and ranged between 12.70 to 23.79 <i>per cent</i> resulting in not achieving the prescribed calorie.</p> <p>Non supply of MDM with prescribed quantity of foodgrains resulted in inadequate nutritional support to children.</p> | | Meals shown as prepared and served | Rice to be utilised (Kgs) | Rice used (Kgs) | Short utilization (Kgs) | Percentage | 2011-12 | 11422239 | 1172902 | 1023867 | 149035 | 12.70 | 2012-13 | 12467406 | 1325997 | 1028558 | 297439 | 22.43 | 2013-14 | 8361998 | 1101535 | 839389 | 262146 | 23.79 | Total | 32251643 | 3600434 | 2891814 | 708620 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|------------------------------------|--|------------------------------------|------------------------------------|---------------------------------|-----------------|-------------------------|----------------------|--------------------------|----------------|----------------|------------------------------|---------|-----------------------|----------------------|---------------------------------|---------|-----------------------|----------------------|----------|---------|----------|---------|--------|--------|-------|--------------|-----------------|----------------|----------------|---------------|------|------------|-----|------|------|------|--------------|-------------|-----------|-------------|--------------|----|------|------|------|-----|------|------|------|----------|---|------|------|------|---|------|------|------|------|---|------|------|------|---|------|------|------|--------------|--|-------------|-------------|-------------|--|-------------|-------------|-------------|
| | Meals shown as prepared and served | Rice to be utilised (Kgs) | Rice used (Kgs) | Short utilization (Kgs) | Percentage | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2011-12 | 11422239 | 1172902 | 1023867 | 149035 | 12.70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2012-13 | 12467406 | 1325997 | 1028558 | 297439 | 22.43 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2013-14 | 8361998 | 1101535 | 839389 | 262146 | 23.79 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 32251643 | 3600434 | 2891814 | 708620 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. | Maharashtra | <p>Records of five districts revealed that calorific value and protein content in cooked meal being served to children was checked only in Mumbai district. Testing was not conducted in any of the other four districts (Chandrapur, Nanded, Pune and Satara), in the absence of which the calorific value and protein content in the meals served to children could not be ensured.</p> <p>Further, in Mumbai district out of 1304 samples of cooked meals tested for the period 2009-14, 96 <i>per cent</i> (1250 samples) failed to meet the prescribed calorific value and protein content. The year wise details are given below:</p> <table border="1"> <thead> <tr> <th colspan="5" style="text-align: right;">(₹ in lakh)</th> </tr> <tr> <th>Year</th> <th>Samples sent for testing</th> <th>Samples passed</th> <th>Samples failed</th> <th>Penalty levied and collected</th> </tr> </thead> <tbody> <tr> <td>2009-10</td> <td>72</td> <td>0</td> <td>72</td> <td>1.44</td> </tr> <tr> <td>2010-11</td> <td>285</td> <td>5</td> <td>280</td> <td>5.60</td> </tr> <tr> <td>2011-12</td> <td>216</td> <td>48</td> <td>168</td> <td>3.36</td> </tr> <tr> <td>2012-13</td> <td>331</td> <td>1</td> <td>330</td> <td>6.60</td> </tr> <tr> <td>2013-14</td> <td>400</td> <td>0</td> <td>400</td> <td>8.00</td> </tr> <tr> <td>Total</td> <td>1304</td> <td>54</td> <td>1250</td> <td>25.00</td> </tr> </tbody> </table> | (₹ in lakh) | | | | | Year | Samples sent for testing | Samples passed | Samples failed | Penalty levied and collected | 2009-10 | 72 | 0 | 72 | 1.44 | 2010-11 | 285 | 5 | 280 | 5.60 | 2011-12 | 216 | 48 | 168 | 3.36 | 2012-13 | 331 | 1 | 330 | 6.60 | 2013-14 | 400 | 0 | 400 | 8.00 | Total | 1304 | 54 | 1250 | 25.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (₹ in lakh) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year | Samples sent for testing | Samples passed | Samples failed | Penalty levied and collected | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2009-10 | 72 | 0 | 72 | 1.44 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2010-11 | 285 | 5 | 280 | 5.60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2011-12 | 216 | 48 | 168 | 3.36 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2012-13 | 331 | 1 | 330 | 6.60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2013-14 | 400 | 0 | 400 | 8.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 1304 | 54 | 1250 | 25.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. | Nagaland | Records of 60 schools revealed that in 53 schools, children were not provided with required quantity of pulses, vegetables, oil to the primary and upper primary classes. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. | Uttarakhand | <p>Test checked schools of Almora and Tehri districts, intimated that the prescribed cooking costs were insufficient and it was not feasible for them to provide nutritious meal to children at these costs. When the issue was raised by Audit with the District Education Officers (DEO) concerned, they took current market rates of approved items of MDM and compared these rates with the prescribed rates for the year 2013-14, as shown in the table.</p> <table border="1"> <thead> <tr> <th colspan="8" style="text-align: center;">(Quantity in grams and rates in ₹)</th> </tr> <tr> <th rowspan="2">Approved Items</th> <th colspan="2">Approved at primary level</th> <th rowspan="2">Rates found in Almora</th> <th rowspan="2">Rates found in Tehri</th> <th colspan="2">Approved at Upper Primary level</th> <th rowspan="2">Rates found in Almora</th> <th rowspan="2">Rates found in Tehri</th> </tr> <tr> <th>Quantity</th> <th>Rates</th> <th>Quantity</th> <th>Rates</th> </tr> </thead> <tbody> <tr> <td>Pulses</td> <td>20</td> <td>1.16</td> <td>1.80</td> <td>1.60</td> <td>30</td> <td>1.74</td> <td>2.70</td> <td>2.40</td> </tr> <tr> <td>Vegetables</td> <td>50</td> <td>1.11</td> <td>1.55</td> <td>2.21</td> <td>75</td> <td>1.66</td> <td>2.33</td> <td>3.32</td> </tr> <tr> <td>Oil and fat</td> <td>05</td> <td>0.41</td> <td>0.55</td> <td>0.45</td> <td>7.5</td> <td>0.61</td> <td>0.75</td> <td>0.68</td> </tr> <tr> <td>Salt etc</td> <td>-</td> <td>0.05</td> <td>0.25</td> <td>0.80</td> <td>-</td> <td>0.07</td> <td>0.36</td> <td>1.20</td> </tr> <tr> <td>Fuel</td> <td>-</td> <td>0.61</td> <td>0.75</td> <td>1.00</td> <td>-</td> <td>0.92</td> <td>1.12</td> <td>1.50</td> </tr> <tr> <td>Total</td> <td></td> <td>3.34</td> <td>4.90</td> <td>6.06</td> <td></td> <td>5.00</td> <td>7.26</td> <td>9.10</td> </tr> </tbody> </table> | (Quantity in grams and rates in ₹) | | | | | | | | Approved Items | Approved at primary level | | Rates found in Almora | Rates found in Tehri | Approved at Upper Primary level | | Rates found in Almora | Rates found in Tehri | Quantity | Rates | Quantity | Rates | Pulses | 20 | 1.16 | 1.80 | 1.60 | 30 | 1.74 | 2.70 | 2.40 | Vegetables | 50 | 1.11 | 1.55 | 2.21 | 75 | 1.66 | 2.33 | 3.32 | Oil and fat | 05 | 0.41 | 0.55 | 0.45 | 7.5 | 0.61 | 0.75 | 0.68 | Salt etc | - | 0.05 | 0.25 | 0.80 | - | 0.07 | 0.36 | 1.20 | Fuel | - | 0.61 | 0.75 | 1.00 | - | 0.92 | 1.12 | 1.50 | Total | | 3.34 | 4.90 | 6.06 | | 5.00 | 7.26 | 9.10 |
| (Quantity in grams and rates in ₹) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Approved Items | Approved at primary level | | Rates found in Almora | Rates found in Tehri | Approved at Upper Primary level | | Rates found in Almora | Rates found in Tehri | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Quantity | Rates | | | Quantity | Rates | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pulses | 20 | 1.16 | 1.80 | 1.60 | 30 | 1.74 | 2.70 | 2.40 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vegetables | 50 | 1.11 | 1.55 | 2.21 | 75 | 1.66 | 2.33 | 3.32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oil and fat | 05 | 0.41 | 0.55 | 0.45 | 7.5 | 0.61 | 0.75 | 0.68 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salt etc | - | 0.05 | 0.25 | 0.80 | - | 0.07 | 0.36 | 1.20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fuel | - | 0.61 | 0.75 | 1.00 | - | 0.92 | 1.12 | 1.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | 3.34 | 4.90 | 6.06 | | 5.00 | 7.26 | 9.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |