



सत्यमेव जयते



एक कदम स्वच्छता की ओर



सूचना का अधिकार

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मानव संसाधन विकास मंत्रालय
स्कूल शिक्षा और साक्षरता विभाग
शास्त्री भवन
नई दिल्ली - 110 115
GOVERNMENT OF INDIA
MINISTRY OF HUMAN RESOURCE DEVELOPMENT
DEPARTMENT OF SCHOOL EDUCATION & LITERACY
SHASTRI BHAWAN
NEW DELHI-110 115

D.O.No. 8-1/2013-Desk(MDM)
Dated the 28th March, 2017

Dear

As you are aware that the Performance Audit of Mid Day Meal Scheme for the years 2009-10 to 2013-14 was conducted by Director General Audit Central Expenditure and submitted to Comptroller & Auditor General of India (C&AG). The observations of the DGACE were compiled by CAG in Performance Audit Report No. 36 of 2015 which was laid in both the Houses of Parliament on 18th December, 2015.

2. The audit observations contained in the above report for all States/UTs were forwarded by this Department to the concerned States for furnishing comments/Action Taken Note on them in July to October 2015. Replies/ATNs have been received by this Department from the concerned States/UTs which were forwarded to Director General of Audit and Central Expenditure (DGACE) for vetting. It has been observed by DGACE that States/UTs have not furnished complete ATNs. It has been further informed that piecemeal replies would not be accepted for vetting. Therefore, I am forwarding herewith the list of chapter wise audit para nos. in respect of your State/UT for which replies are still awaited (State wise list enclosed). The relevant audit paras can be accessed /downloaded from the link <http://www.indiaenvironmentportal.org.in/files/file/performance%20audit%20of%20mid%20day%20meal%20scheme.pdf>

3. The progress on the Action Taken by the States/UTs on various audit observations contained in the above report, was reviewed in a meeting held under the Chairpersonship of Secretary, Department of School Education & Literacy on 22nd March, 2017. It was decided in that meeting that the States/UTs may be advised to submit their replies/ATNs on the pending audit paras by 3rd April, 2017.

4. I shall be grateful if you would kindly give your personal attention to this matter and advise the concerned authorities in the States/UTs to furnish the replies to audit paras pertaining to your State/UT by 3rd April, 2017.

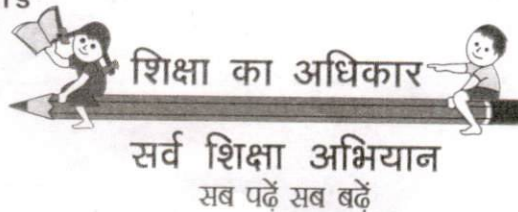
With regards,

Yours sincerely,

(Ajay Tirkey)

To,

The Principal Secretary/Secretary, Education/Nodal Department for Mid Day Meal Scheme for all States/UTs



शिक्षा का अधिकार

सर्व शिक्षा अभियान

सब पढ़ें सब बढ़ें

Performance Audit of Mid Day Meal Scheme (2009-10 to 2013-14)- CAG Report No. 36 of 2015

State/UT wise and Chapter wise/Para wise reply awaited

S.No	Name of States/UTs	Chapter 2	Chapter 3	Chapter 4	Chapter 5
		Observations No.	Observations No.	Observations No.	Observations No.
1	Andaman & Nicobar Islands	nil	3.3, 3.5, 3.6.1, 3.6.1.1, 3.6.2, 3.6.4, 3.6.9	nil	5.3
2	Andhra Pradesh	2.6, 2.7,	3.2, 3.3, 3.5, 3.6.1.1, 3.6.4, 3.6.4.1, 3.6.5, 3.6.9, 3.8, 3.9, 3.11	4.5, 4.6.4, 4.9, 4.10(vi)	5.3, 5.5, 5.6, 5.7
3	Arunchal Pradesh	2.3, 2.4, 2.5,	3.3, 3.6.1, 3.6.3, 3.6.4, 3.6.9	4.1	5.3, 5.7
4	Assam	2.6, 2.7,	3.2, 3.4, 3.5, 3.6.1, 3.6.2, 3.6.3, 3.6.5, 3.6.9	4.1	5.3, 5.5
5	Bihar	2.1, 2.1.1, 2.7,	3.2, 3.3, 3.4, 3.5, 3.6.1, 3.6.2, 3.6.4, 3.6.5, 3.6.9, 3.9	4.3.2, 4.4, 4.10(vi)	5.3, 5.5, 5.7
6	Chandigarh	2.6,	3.6.1, 3.6.2, 3.6.4, 3.10	4.10(v)	5.5, 5.7
7	Chhatisgarh	2.1.1, 2.7,	3.2, 3.5, 3.6.1, 3.6.2, 3.6.3, 3.6.4, 3.6.4.1, 3.6.9, 3.8, 3.9	4.3.3, 4.8, 4.10(vi)	5.5, 5.6, 5.7
8	Dadra & Nagar	nil	3.6.4, 3.7, 3.10	nil	5.3, 5.4.2
9	Daman & Diu	nil	3.6.4, 3.6.5, 3.10	nil	5.3, 5.4.2
10	Delhi	2.4, 2.6,	3.2, 3.3, 3.4, 3.5, 3.6.1, 3.6.4.1, 3.6.7, 3.6.8, 3.10	nil	5.4.2, 5.6, 5.7
11	Goa	nil	3.2, 3.3, 3.4, 3.6.1, 3.6.1.1, 3.6.4, 3.6.5, 3.6.7, 3.6.8, 3.10	4.3.1	5.3, 5.4.2, 5.5
12	Gujarat	2.4, 2.6,	3.6.4, 3.6.9	4.3.2	5.3, 5.5, 5.6, 5.7
13	Haryana	2.1,	3.2, 3.6.1, 3.6.5, 3.8	4.3.3, 4.4, 4.6.2	5.5
14	Himachal Pradesh		3.1, 3.2, 3.6.2, 3.6.5	4.4	5.3, 5.5, 5.7
15	Jammu & Kashmir	2.1.1, 2.2, 2.4, 2.7,	3.2, 3.5, 3.6.4, 3.6.9	4.1	5.5, 5.7
16	Jharkhand	2.4, 2.6, 2.7,	3.4, 3.5, 3.6.4, 3.6.5, 3.6.9, 3.9	4.4, 4.9, 4.10(vi)	5.3, 5.4.2, 5.6, 5.7
17	Karnataka	2.4, 2.6, 2.7,	3.1, 3.6.1, 3.6.1.1, 3.6.4, 3.6.5	4.3.3	5.3, 5.6
18	Kerala	2.3,	3.5, 3.6.1, 3.6.1.1, 3.6.2, 3.6.4, 3.6.9, 3.9	nil	5.5, 5.7
19	Lakshadweep	2.5,	3.1, 3.3, 3.4, 3.6.1, 3.6.2, 3.6.3, 3.6.4, 3.6.5	4.3.3, 4.3.4	5.3, 5.4.2
20	Madhya Pradesh	2.6,	3.2, 3.3, 3.4, 3.5, 3.6.1, 3.6.2, 3.6.9, 3.8, 3.9	4.3.3, 4.4, 4.10(i)	5.6
21	Maharashtra	nil	3.5, 3.6.1, 3.6.2	4.5, 4.7	5.5, 5.6
22	Manipur	2.4,	3.6.1, 3.6.1.1, 3.6.2, 3.6.4, 3.6.5, 3.6.8, 3.6.9, 3.8, 3.9	4.3.3, 4.10(vi)	5.3, 5.5
23	Meghalaya	2.1,	3.4, 3.5, 3.6.1, 3.6.1.1, 3.6.9, 3.8	4.4, 4.6.2, 4.10(ii)	5.5, 5.5
24	Nagaland	2.3, 2.5,	3.3, 3.5, 3.6.1, 3.6.9, 3.8	4.3.1, 4.3.2, 4.9	
25	Odisha	2.1, 2.5, 2.6, 2.7,	3.2, 3.3, 3.4, 3.5, 3.6.4, 3.6.4.1, 3.6.5, 3.7	4.2, 4.3.1, 4.3.3, 4.6.2, 4.10(i), 4.10(vi)	5.5, 5.6
26	Puducherry	nil	3.3, 3.4, 3.6.1, 3.6.5	4.2, 4.6.3	5.3, 5.4.2
27	Punjab	2.1, 2.1.1, 2.4, 2.5,	3.2, 3.5, 3.6.2, 3.6.4, 3.6.8, 3.6.9	4.1, 4.3.1	5.4.3, 5.5, 5.5, 5.6
28	Rajasthan	2.1, 2.7,	3.2, 3.3, 3.5, 3.6.1, 3.6.3, 3.6.9, 3.7, 3.9, 3.10	nil	5.6
29	Sikkim	2.1	3.6.1, 3.6.2, 3.6.3, 3.10	nil	5.7
30	Tamil nadu	2.1, 2.5, 2.6,	3.3, 3.6.2, 3.6.7, 3.9	nil	5.3
31	Tripura	2.1, 2.3, 2.6, 2.7,	3.5, 3.6.1, 3.6.2, 3.6.3, 3.6.4, 3.6.5, 3.6.6, 3.6.9, 3.8	4.1, 4.3.3	5.3, 5.6
32	Uttar Pradesh	2.1, 2.1.1, 2.3, 2.6, 2.7,	3.2, 3.4, 3.5, 3.6.1, 3.6.1.1, 3.6.2, 3.6.3, 3.6.4, 3.6.5, 3.6.7, 3.6.9, 3.8, 3.10, 3.11	4.3.2, 4.10(iv), 4.10(vi)	5.3, 5.6, 5.7
33	Uttarakhand	2.1, 2.2, 2.5, 2.7,	3.3, 3.5, 3.6.1, 3.6.1.1, 3.6.2, 3.6.9, 3.7	4.3.3, 4.3.5, 4.10(iii)	5.3, 5.6, 5.7
34	West Bengal	2.1, 2.1.1, 2.7,	3.5, 3.8		5.3, 5.6

**The abovementioned audit was not conducted in the States of Telangana and Mizoram.

Performance Audit (Mid-Day Meal Scheme), CAG Report No. 36 of 2015

Vetting Comments of DGACE - State/UT wise & Chapter/ Para wise				
S.No	States/UTs	Chapter 2	Chapter 3	Chapter 4
		Observation No. & Vetting comments of DGACE	Observation No. & Vetting comments of DGACE	Observation No. & Vetting comments of DGACE
1	Andaman & Nicobar Islands		3.6.4- To ensure quality of food State may be instructed strictly to engage accredited labs available in the states/UTs for testing of quality of food and report may be furnished to Audit.	
2	Andhra Pradesh	2.1-Reply is not to the point.	3.4- In case of this State Key Documents may be provided which proved that inspection was carried with regard to the FAQ. 3.8- it may be clarified whether the objection pertains to Telangana state. If yes, the reply may be provided. 3.9- The reply is not tenable. Please check the Government of India Report regarding declaration of drought affected areas and fresh reply may be produced. 3.11- Reply of State was not furnished.	4.5- Final action awaited. 4.9- Documentary evidence in respect of reply of Andhra Pradesh may be furnished.
3	Arunchal Pradesh	2.3- Reasons for not identifying the poor children during the period covered by audit were not furnished. 2.4- Reply is not a tenable. Output of the instructions may be intimated. 2.5- Reply is not to the point.	3.4- In case of this State Key Documents may be provided which proved that inspection was carried with regard to the FAQ.	

		The information was not displayed.		
4	Chandigarh		3.1- Reply of Case study 1 (page-29 of report no. 36), 3.6.4 Case study 1 & 2 (page-46 of report no. 36) has not been provided	
5	Chhatisgarh	2.1- Reply is not to the point. 2.1.1- Out of 93 Kasturba Gandhi Vidyalayas only 69 were providing MDM to children. Status of remaining 24 schools regarding MDM may be provided.	3.4- In case of this State Key Documents may be provided which proved that inspection was carried with regard to the FAQ. 3.8- Recovery may be shown to Audit.	4.2- Incomplete reply has been furnished in the ATN.
6	Delhi	2.4- Initiatives were taken after being pointed out in audit. 2.5- It shows that there is no monitoring mechanism.	3.4- Key Documents of testing reports of food grains may be provided for the year 2016-17. 3.6.6- Reply of Case study (page-50 of report no. 36) has not been provided.	
7	Goa	2.3-"In future it will be taken into consideration" is not a tenable reply.	3.4- Reply of Case study 1 (page-35 of report no. 36) has not been provided. 3.6.1.1- The survey report of State may be provided to Audit.	
8	Haryana	2.2- Reply is not satisfactory.	3.4- In case of this State Key Documents may be provided which proved that inspection was carried with regard to the FAQ. 3.6.1- Reply is awaited.	

9	Himachal Pradesh	2.2- Himachal Pradesh reply that the decrease in enrolment is due to the "tendency of parents to enroll their children in private schools" is a fact and not a reason. Poor quality education is one of the reasons.	3.1 - The Key Documents in respect of this State regarding lifting of food grains may be provided. 3.4- In case of this State Key Documents may be provided which proved that inspection was carried with regard to the FAQ.	
10	Jammu & Kashmir	2.1.1- Reply is awaited. 2.2- J & K reply that the decrease in enrolment is due to the "tendency of parents to enroll their children in private schools" is a fact and not a reason. Poor quality education is one of the reasons. 2.4- Reply is not acceptable. Reasons for not creating awareness about the scheme were not furnished.	3.2- In case of this State, reply would be considered when it is submitted.	
11	Jharkhand	2.2- Though a number of steps taken to improve the enrolment have been elucidated by the state, however, none of these addressed the quality of education.		4.9-Documentary evidence may be furnished.

		2.3- KEY DOCUMENTS may be provided in respect of Vidya Laxmi Yojana.		
12	Karnataka	2.2- No reply furnished. 2.5- Reply is not tenable.	3.4- In case of this State Key Documents may be provided which proved that inspection was carried with regard to the FAQ. 3.6.1.1- The survey report of State may be provided to Audit.	4.2- Incomplete reply has been furnished in the ATN.
13	Kerala	2.2- Reply is not specific and to the point. 2.3- Current status of the study/survey taken up by the Directorate of Public instruction during 2017-18 may be intimated.	3.1 - Reply of Case study 2 (page-29 of report no. 36) has not been furnished.	
14	Lakshadweep	2.2- Though a number of steps taken to improve the enrolment have been elucidated by the state, however, none of these addressed the quality of education. 2.5- Reason were not furnished.	3.1- The Key Document in respect of this State regarding lifting of food grains may be provided.	4.3.4- Final action awaited.
15	Madhya Pradesh	2.3- The reply is not tenable.	3.4- Reply of Case study 2 (page-36 of report no. 36) has not been provided . 3.5- Reply of Case study 1 (page-38 of report no. 36) has	4.2- Incomplete reply has been furnished in the ATN.

			<p>not been provided</p> <p>3.8- Orders may be provided to Audit on the basis of which the payment was made.</p> <p>3.9- Reply is awaited.</p>	
16	Maharashtra	<p>2.2- Though a number of steps taken to improve the enrolment have been elucidated by the state, however, none of these addressed the quality of education.</p> <p>2.3- Reply is not specific and to the point.</p>		4.5- Final action awaited.
17	Manipur	<p>2.1- How EGS/AIE centres were shown in the AWP&B of the state when these were non-existent?</p> <p>2.4- Reply is not specific and to the point. List of steps taken and their output may be intimated. Reasons for not initiating steps earlier were not intimated.</p>	<p>3.1- Reply of Case study 5 (page-33 of report no. 36) has not been provided.</p> <p>3.8- Orders may be provided to Audit on the basis of which the payment was made.</p> <p>3.9- The reply may be furnished as per the para where it was mention that state Government declared 9 districts drought affected.</p>	
18	Meghalaya		<p>3.6.1.1- The survey report of State may be provided to Audit.</p> <p>3.8- The Key Documents in respect of refund may be provided to Audit.</p>	

19	Nagaland	<p>2.1- Reply is not to the point.</p> <p>2.3- Steps taken may be intimated.</p> <p>2.5- Reason were not furnished.</p>	<p>3.8- Reply is not tenable. Reply may be send in reference to excess expenditure of Rs. 35.50 lakh incurred.</p>	
20	Odisha		<p>3.1-Reply of Case study 3 (page-30 of report no. 36) has not been provided.</p> <p>3.4- In case of this State, Key Documents may be provided which proved that inspection was carried with regard to the FAQ.</p> <p>3.6.1 Reply of Case study (page-40 of report no. 36) has not been provided.</p> <p>3.9- Reply of Case study (page-59 of report no. 36) has not been furnished.</p>	<p>4.2- Incomplete reply has been furnished in the ATN.</p>
21	Puducherry	<p>2.2-"Migration for employmen/" does not explain the increasing enrolment in private schools.</p>		
22	Punjab	<p>2.1.1- KEY DOCUMENTS in support of providing MDM to left out 12349 children in Ludhiana may be furnished.</p> <p>2.3- Survey reports may be furnished.</p>		<p>4.2- Incomplete reply has been furnished in the ATN.</p>

		2.5- Reason were not furnished.		
23	Rajasthan	2.1- Bottom-up approach is being followed from 2013-14 after being pointed out in audit.	3.10- Reply of State was not furnished.	
24	Sikkim		3.4- In case of this State Key Documents may be provided which proved that inspection was carried with regard to the FAQ.	
25	Tamil Nadu	2.5- Reason were not furnished.	3.9- The reply of State is still awaited.	
26	Tripura		3.8- The Key Documents of recovery of Rs. 4.66 lakh may be enclosed in next reply.	
27	Uttar Pradesh	2.1- Reply is not to the point. 2.1.1- Reply is not to the point.	3.1- Replies of Case study 4 (page-32 of report no. 36), Case study 6 (page-33 of report no. 36) & 3.4 Case study 3 (page-37 of report no. 36) are still awaited. 3.8- Audit may be intimated about recovery of excess payment made in 8 cases. Case wise reply may be furnished. 3.11- Reply of State was not furnished.	
28	Uttarakhand		3.4- In case of this State, Key Documents may be provided which proved that inspection was carried with regard to the FAQ.	4.3.5- Specific reply on the issue of unutilised transport allowance may be furnished. 4.10(iii)- Documentary evidence in

				respect of inability of state government for exempting food grains from levying of VAT may be furnished.
29	West Bengal	2.1.1- Area wise list of such schools may be provided.	3.8- Proof of adjustments made may be provided to Audit.	