

# **CHAPTER VI**

## **IMPLEMENTATION OF SCHEMES**

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### IMPLEMENTATION OF SCHEMES

Urban Local Bodies implement various Central and State sponsored schemes. Test check of records relating to implementation of Mid-day Meal Scheme in 50 ULBs audited during the year revealed non-compliance with the guidelines during implementation of the scheme as discussed in the succeeding paragraphs.

#### 6.1 Mid-day Meal Scheme

The National Programme of Nutritional Support to Primary Education, popularly known as Mid-day Meal (MDM) Scheme was launched on 15 August 1995 to cover all the students of primary classes. The Programme is intended to give a boost to universalisation of primary education, by increasing enrolment, retention and attendance and simultaneously impacting on nutrition of students in primary classes. Government of India assists ULBs by providing food grains and reimbursing the actual cost incurred on transportation, cooking cost, assistance to construct kitchen-cum-store, assistance for provisioning and replacement of kitchen devices and assistance for management, monitoring and evaluation. Shortcomings noticed in various ULBs are detailed below.

##### 6.1.1 Scheme not implemented

Test check of records revealed that seven ULBs failed to implement the scheme in 155 schools as detailed below.

**Table 6.1**

Name of ULB	No. of schools in the municipal area selected for MDM implementation	No. of schools in which MDM not implemented	Percentage of non-implementation	Up to
Bally	78	28	36	March 2013
Durgapur	223	7	3	March 2013
Jangipur	8	2	25	March 2013
Kamarhati	87	9	10	February 2013
North Dum Dum	29	16	55	March 2012
Panihati	116	53	46	March 2012
Rajpur-Sonarpur	115	40	35	March 2013
<b>Total</b>	<b>656</b>	<b>155</b>	<b>24</b>	

The range of non-implementation of the scheme varied between 3 and 55 *per cent*. Thus, students of these schools were deprived of availing the benefits of the scheme.

##### 6.1.2 Stock Register of rice not maintained

Nine ULBs *viz.* Dainhat, Hooghly-Chinsurah, Jhargram, Kamarhati, Kandi, Kharar, Khirpai, Konnagar and Rishra did not maintain Stock Registers in proper manner, due to which stock on a particular date was not ascertainable. Kamarhati

Municipality did not reconcile the stock register with actual receipt and distribution *challans*.

### 6.1.3 Non-verification of stock of rice

In twelve ULBs viz. Bansberia, Dainhat, Durgapur, Jhargram, Kandi, Khirpai, Konnagar, North Dum Dum, Panihati, Pujali, Ranaghat and Tarakeswar, physical verification of stock of rice was not conducted regularly by the municipal authority. Therefore, actual quality and quantity of rice could not be confirmed.

### 6.1.4 Shortage of rice

There were shortages of 16.53 and 50.80 quintals of rice in Haldia and Kharar Municipalities respectively.

In North Dum Dum Municipality, there was a difference of 73.50 quintals in issue of rice as per the Stock Register with that of the acknowledgements furnished by the schools.

### 6.1.5 Damage of rice

Five ULBs reported that 862.44 quintals of rice valuing ₹ 13.32 lakh were damaged in the godowns up to March 2012 / March 2013, as shown in **Table 6.2**. Thus, the concerned beneficiaries were deprived of the intended benefit.

**Table 6.2**

Name of ULB	Period	Quantity of rice damaged (in quintals)	Value of damaged rice calculated at the rate of ₹ 1,545 per quintal (₹ in lakh)
Dainhat	March 2013	97.50	1.51
Durgapur	March 2013	177.41	2.74
Garulia	March 2013	86.00	1.33
Kanchrapara	March 2012	1.53	0.02
Tarakeswar	March 2013	500.00	7.72
<b>Total</b>		<b>862.44</b>	<b>13.32</b>

### 6.1.6 Utilisation of cash component for other purposes

In Garulia Municipality, an amount of ₹ 27.61 lakh was unauthorisedly used for payment of electricity bill, salary and wages, etc. However, the Municipality decided (January 2013) to recoup an amount of ₹ 0.40 lakh per month to the MDM account.

In Jhargram Municipality, an amount of ₹ 9 lakh sanctioned for the purpose of MDM, was irregularly diverted to the IHSDP head.

### 6.1.7 Excess payment of conversion cost to schools

Conversion cost is the amount required to convert 100 /150 gram of rice to one meal. Conversion cost should be released in accordance with the quantity of rice

issued. However, five ULBs<sup>31</sup> released ₹ 382.52 lakh excess conversion cost to schools as compared to the quantity of rice.

Under North Dum Dum Municipality, 13 schools utilised ₹ 3.69 lakh excess conversion cost as compared to actual consumption of rice.

#### **6.1.8 Utilisation certificate**

Under ULBs, like Dainhat and Taherpur, many schools did not furnish utilisation certificates regularly either for rice component or cash component or for both. Haldia Municipality did not furnish utilisation certificates to the Government regularly. In Jhargram Municipality, utilisation certificates furnished by the schools were not in proper format and contained inadequate information.

### **6.2 Conclusion**

Non-compliance of the Government guidelines resulted in non-achievement of the objectives of the scheme and deprived school children of the intended benefits of the scheme.

### **6.3 Recommendation**

- Adequate controls need to be put in place to check excess release of food grains / cash component for prevention of damage of rice / misuse of fund.

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<sup>31</sup> Asansol (₹ 28.65 lakh during 2012-13), Bhadreswar (₹ 332.01 lakh during 2011-13), Champdany (₹ 6.99 lakh during 2011-13), Memari (₹ 11.08 lakh during 2011-12) and Rajpur-Sonarpur (₹ 3.79 lakh during 2012-13).