

F.No.5-35/2013/MDM 1-1
Government of India
Ministry of Human Resource Development
Department of School Education & Literacy
Mid Day Meal Scheme

Shastri Bhawan, New Delhi
Dated 3rd July, 2014

To

The Principal Secretaries / Secretaries
of Department of Education / Nodal Department for Mid Day Meal Scheme
(Bihar, Karnataka, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan,
Tamil Nadu and Uttar Pradesh)

Sub: Conducting of Social Audit under Mid Day Meal Scheme – regarding.

Sir/Madam,

Please refer to DO letter of even no. dated 14th August, 2013 from the then Additional Secretary (EE.I) (Dr. Amarjit Singh) regarding social audit in your State and to say that it has been decided that the 9 State Governments may carry out social audit in their State on the lines of pilot study conducted in two districts of Andhra Pradesh.

2. Further, PAB-MDM 2014-15 has already approved to carry out the social audit of the scheme with the help of eminent institute available in their States. Some State Governments viz. Maharashtra, Odisha and Tamil Nadu have already initiated the action for undertaking social audit with the help of local institutes. The remaining States can also follow the example of these States for identify the institute for rolling out the process of social audit in their respective States on priority basis.

3. The State Governments may utilize the MME funds of the Mid Day Meal Scheme for conducting social audit in two poor performing districts in their State. A copy of the report of the pilot study conducted in Andhra Pradesh and Guidelines for conducting social audit is enclosed for ready reference.

4. It is, therefore, requested to issue the instruction to the concerned officer(s) of the State to select the eminent institute available in your State and sign the MoU to carry out the social audit of the Mid Day Meal Scheme in two districts of your State with the help of eminent institute in your State as per the guidelines enclosed. The requirement of funds may be met from the funds available under MME component. The progress on social audit study may also be intimated to this Ministry from time to time.

Yours faithfully,



(Gaya Prasad)
Director (MDM)

Copy to:

- (i) Director, Mid Day Meal Scheme of 9 States.
- (ii) PPS to AS(SE), MHRD
- (iii) PPS to JS(SE.II), MHRD

Guidelines for Social Audit of Mid Day Meal Scheme

The Mid-Day Meals scheme guidelines issued by the Government of India have included “social audit” as an integral part of the 12th Five Year Plan. The following note and guidelines are hereby issued to enable the State Governments to monitor and evaluate the implementation of the Mid-Day Meals scheme (MDMS) so as to identify and resolve gaps in implementation.

2. Social audit is a democratic process that ensures public accountability of agencies through a systemic demand of information by the community in response to the programmes that have already been implemented by the government or other agencies for a particular area/community. Social audit is not only an audit of expenditure or decisions but also covers the issue of equity and equality in programme implementation. In a social audit, the people and the government jointly monitor the scheme. It brings on board the perceptions and knowledge of the people, involves them in the task of verification and also brings about much greater acceptability of the government.

3. The social audit will be a process independent of the implementing agency and at no point prior to, during or after the conduct of social audit shall there be interference by the administrative machinery at any level in the process. However, complete cooperation shall be extended to the persons conducting social audits.

4. Social Audit on Pilot basis was conducted in Andhra Pradesh with the help of Society for Social Audit, Accountability and Transparency (SSAAT), Hyderabad in the month of March 2013 in two districts of the State and very encouraging findings came out, which have been submitted to the State Government and necessary action has also been taken by the State Government.

5. A Workshop on Social Audit on Mid Day Meal Scheme was held in Delhi with States and representative of the Civil Society Organizations on 25.07.2013. The MHRD decided to carry out social audit of Mid Day Meal Scheme in 9 more States on the lines of pilot study conducted in Andhra Pradesh.

6. The MHRD has further decided to carry out social audit on following grounds:

- i) The State Governments shall utilize the MME funds of the MDMS for conducting social audit in their State;
- ii) Local eminent Institute of the State may be engaged as a nodal agency by the State for conducting Social Audit;
- iii) Social Audit will be conducted in 2 Districts of each of the 9 States;

- iv) One poor performing District will be selected by Government of India;
- v) The State Government will also select a poor performing District ;
- vi) The State will sign an MOU with the Local Eminent Institute for conducting the social audit in their respective States from the MME funds of the State;

7. For the purpose of conducting the social audit the following guidelines are hereby issued to enable State Governments for carrying out the Social Audit of the Mid Day Meal Scheme.

A) Setting up of Social Audit Coordination & Facilitation Unit (SACFU) by Institute

In order to provide support to the School Management Committee (SMC) as well as the parents of the students, who are beneficiaries of the MDMS, to conduct social audit, a special cell or Social Audit Co-ordination and Facilitation Unit (SACFU) will be created by locally available Institute engaged for the purpose.

- i) Social Audit of the scheme will be carried out by the eminent institutes engaged by the State;
- ii) The institute will work in a transparent manner for conducting Social Audit ;
- iii) SACFU of the institute will work in close coordination with Resource Persons of the Civil Society Organisations working for strengthening and establishing people's rights at the grassroots level in the State.
- iv) The training of social audit facilitators, parents, SMC members, selected social audit activists, and orientation of the personnel's from Department of School Education/nodal department for mid-day meal scheme, personnel in the Districts will be imparted by the SACFU. The Institute will adhere to the time table of the trainings and follow the approved norms.
- v) The Social Auditors will be identified by the resource persons from amongst the parents of the students who are studying in the school & members of the SMCs who are willing to be trained and participate in the social audit process;

B) Periodicity of social audit:

- i) The Social audit of MDMS would be undertaken in a school once only;
- ii) The schedule for conduct of social audits will be decided in consultation with the Department of School Education / nodal Department implementing MDMS;
- iii) At least 20 schools would be covered under Social Audit in each poor performing district.

C) Steps for conduct of the social audit process:

- i) Briefing Meeting at State Headquarter: The State Government will organise a briefing meeting with the representatives from MHRD, State Government including the designated officer for Social audit purpose, Officials from the Institute etc.

ii) Provision of relevant official records:

State Government's designated nodal officer for Social Audit will collect all the following records and hand them over to the SACFU.

- a. Minutes of the SMC meetings of the selected schools where social audit has to be conducted selected by the agency in the block identified by the State.
- b. Gram Sabha/Steering-cum-Monitoring cell resolution approving the appointment of Cook-cum-helpers (CCH) or the implementing agency
- c. The availability and adequacy of the infrastructure such as kitchen-cum-stores and the utensils and its technical estimation and administrative sanction for the construction of the kitchen shed
- d. Stock register of food grains
- e. MDM registers
- f. MDM pass book
- g. Pass book of CCH for payment of honorarium
- h. School attendance register
- i. Bills & vouchers pertaining to supply & transportation of food grains and other food items
- j. Details of MME budget sanctioned & utilised for the schools
- k. Minutes/ proceedings of meetings to decide where to procure MDM items
- l. Capacity building activities so far conducted for the training of teachers and CCH of the blocks selected for social audit
- m. Awareness programmes conducted about MDMS

- n. Information related to : Convening of Monitoring and Vigilance Committee under the chairmanship of Member of Parliament
- o. Convening of regular meetings at District level
- p. Whether the food is being tasted before being served to the kids
- q. Testing of food samples by reputed institute
- r. Emergency medical plan
- s. Findings of the Joint Review Mission and the report on Nutritional Status of the children in the State.
- t. The report and the findings of the Monitoring Institute designated for the State.

iii) Identification and training of social audit facilitators:

As part of the process, the SACFU will build awareness about social audit on MDM through local media, wall writing and the implementation process among the villagers and the school.

The Social Auditors who are parents of the students residing in the wards/panchayat and parents who are SMC members will be identified and trained by the SACFU. These field level social auditors will be trained to understand the implementation of the scheme, roles and responsibilities of the various agencies involved in implementation and will be oriented to understand orders, memos and Executive instructions related to the implementation of the scheme issued by the State Government from time to time.

iv) Social audit process at the school/community level:

The Social Audit of MDMS in the school will include:

- a) Understanding the role played by the different functionaries involved in the scheme;
- b) Verification of –
 - ✓ Regularity of serving meals.
 - ✓ The quality and quantity of food given to children.
 - ✓ The nutritional status of MDM being given to the children.
 - ✓ The regularity of the meals served
 - ✓ Kitchen shed-the availability of the infrastructure such as kitchen-cum-stores and the utensils
 - ✓ Hygienic and safe cooking area and mode of cooking
 - ✓ Verification of quality, quantity and transportation of food grains
 - ✓ Verification of the stock and safe storage of food grains and other food items

- ✓ Verification of Cooking cost and its availability & consumption of meals
 - ✓ Verification of Cook-cum-helpers payment of honorarium and their appointment
 - ✓ Actual monthly expenditure (NGO, SHG as the case may be)
 - ✓ Verification of MDM passbooks
 - ✓ Availability of potable water, toilets, soaps for hand wash, plates, clean dining area
 - ✓ Health records including distribution of medical and health cards
 - ✓ Cross verification of official records with primary data at the community and school level
 - ✓ Verification of the record for tasting of the meal by atleast one teacher
 - ✓ Awareness about MDM
 - ✓ Social inclusion issues – sitting together and eating, ensuring no discrimination etc
 - ✓ Emergency medical plan
 - ✓ The attendance registers, beneficiary or MDM registers, financial registers etc.
 - ✓ Instances of corruption
 - ✓ How to develop monitoring strategy to record visits and read out the findings during SMC meetings
 - ✓ Any grievances
- c) Conducting focussed group discussions with parents, children during door to door visit in the community who attend the school being audited;
- d) Conducting school level meetings with the parents and the implementing agency (PDS agent, supplier of food grains, PHC, ANM, doctors, etc). The views of the students & parents should also be sought and recorded regarding various aspects of MDMS;
- e) Conducting school level meetings / *sabhas* to read out the findings of the social audit;

v) Public Hearing:

- a) The MDMS functionaries of all levels including officials/representatives from MHRD, Government of India, shall necessarily participate in the social audit public hearings.
- b) A Public Hearing open to all will be conducted at the *Gram Panchayat* level or at the cluster level (4 to 5 schools) as a culmination of the social audit process, after all school level

meetings/*sabhas* are held. In the Public Hearing, the school wise social audit findings will be read out;

- c) All participants will be encouraged to testify and the concerned official functionary will respond by giving a clarification or an explanation in public as to why a certain action was taken or not taken;
- d) Further, the functionary will specify the time period and nature of action to be taken by him/her to rectify a gap or a lapse in the implementation as the case may be.
- e) Senior officials shall fix responsibility on each of the findings of the social audit exercise in cases of gaps, lapses or deviations and take immediate corrective or disciplinary action as prescribed from time to time by the Commissioner/Director, Department of School Education/nodal department for MDMS;
- f) Wherever possible, the latest local fund audit report or/ the report of the audit department pertaining to school education and the specific schools shall also be placed before the people attending the Public Hearing. Audit objections shall be read out along with compliance;
- g) The local community shall be informed about the public hearing by the Department as well as the social audit teams to ensure full participation.

8. Concurrent Social Audit

To ensure that an on-going process of monitoring of the mid-day meals takes place, an attempt to have at least one parent/ village resident (preferably women) to be present in the school when the food is being served, help at the MDM on a voluntary rotation basis can be initiated through the social audit exercise. Similarly, creating citizens support groups to monitor MDM, initiating competition with rewards for best MDM School in every block, to be evaluated by an independent committee etc can also be considered. The reports prepared in simple daily formats can be collated and looked at during the social audits conducted in the future.

Every school must display prominently through a wall painting the following information – Stock of grain, source of grocery, name of cook, name of person in charge of stores, source of food grains (depot).

9. Independent Initiative of social audit

Social audit must be viewed as an ongoing process of public vigilance. Therefore, the mandatory requirement of carrying out social audits twice in an academic year cannot preclude any independent initiative of the beneficiaries' parents to carry out additional social audits as per the demand of the parents. The Social audit unit shall endeavour to support such initiatives. Reports submitted in such a process shall form part of the record, and shall be responded to by the implementing agencies. Where shortcomings are found immediate action must be taken as per these rules. The social audit reports as well as the action taken report must be placed before the next social audit public hearing.

10. Roles and responsibilities of Administration in the social audit process

i) Role of Block Education Officer (BEO)

The Block Education Officer (BEO) shall notify in writing the dates of the social audit to all the public representatives and concerned staff implementing the MDMS in advance. The BEO shall ensure that they are kept informed about the process and are present at the Social Audit Public Hearing.

ii) The District Education Officer (DEO)

- a) Shall ensure that administrative machinery cooperates in the required manner while conducting the social audit processes;
- b) Shall attend the social audit public hearings, or ensure that his/her representative attends every social audit public hearing and submits a report to the DEO and the District Collector;
- c) Shall ensure that corrective action is taken on social audit reports;
- d) Shall ensure that recoveries are facilitated, and in case where those who have indulged in embezzlement return the money. Receipts shall be issued for the money returned;
- e) Shall ensure that stringent action including filing of FIR is initiated against any individual or group who diverts money and resources, does not follow safety and quality norms, and undermines the rights and entitlements of the beneficiaries and deviates from the scheme;
- f) Shall ensure disciplinary action is initiated against those who undermine the rights and entitlements of the beneficiaries, deviate from the scheme and indulge in malpractices as per civil service rules;

iii) Officer in-charge/Nodal Officer of MDMS at State Level

- a) Shall provide the information as requested about the scheme within the stipulated period promptly;
- b) Shall communicate in writing information regarding the social audit process and date of the social audit public hearings to the MDMS functionaries, school staff, public representatives and parents and ensure they participate in the social audit public hearings;
- c) The MDMS functionaries shall necessarily participate in the social audit public hearings;
- d) Shall take immediate corrective action on the issues arising out of social audits and shall ensure that decisions taken during social audit public meeting translates into administrative action;
- e) Shall dispose off any dispute or complaint recorded in the social audit report in a time bound manner;

11. Action on the social audit findings

- a) Action on social audit findings will be taken in a time bound manner.
- b) It is mandatory for the representatives of the implementing agency of the State as well as District level to be present at the social audit public hearing and shall ensure that corrective action is taken on the findings and shall implement the decision taken at the public hearing without fail;
- c) Wherever, in the course of a social audit, if evidence, through written and oral testimonies against those who have misappropriated money or food grain and documentary evidence is established, action shall be initiated and recovery ordered. This action for recovery shall be without prejudice to action to be taken against the person under the relevant laws/rules;

12. Budget for the social audit process

The costs of conducting social audit of the MDMS will be met from the MME funds of MDMS.

13. **Submission of Report** – The Institute engaged for conducting social audit will submit the report of the findings to the State Government which would share the report with MHRD also. The State will have to send the Action taken report to MHRD in a time bound manner. The State has to undertake social audit in two districts and then scale up in all the districts once this process is complete.
