The Mid Day Meal (MDM) scheme is the world’s largest school-based feeding programme aimed at promoting universalisation of elementary education and improving the nutritional status of students.

Using government data, this brief reports on MDM performance on the following parameters:

a) Overall trends in allocation and expenditure across states,
b) Expenditure performance on key MDM activities such as cooking costs, foodgrains and kitchen sheds, and
c) Coverage as indicated through the provision of meals to students.

Cost share: MDM is a Centrally Sponsored Scheme. Cooking costs are shared between the centre and states on a 75:25 sharing pattern.

Complete expenditure data is publicly available up to FY 2008-09.

### Highlights

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<tbody>
<tr>
<td>1</td>
<td>GOI allocation for MDM in FY 2011-12 (in crores)</td>
<td>₹10,380</td>
</tr>
<tr>
<td>2</td>
<td>MDM allocation as a % of total elementary education in FY 2011-12</td>
<td>32%</td>
</tr>
<tr>
<td>3</td>
<td>% released funds in FY 2008-09</td>
<td>84%</td>
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### Summary and Analysis

1. MDM expenditure has seen significant improvements in the last few years. In FY 2007-08, 20% of funds remained unspent. This went down to 6% in FY 2009-10.

2. State allocation and expenditure performance varies. In FY 2009-10, Tamil Nadu allocated the largest share of cooking costs for primary school children at ₹4.77 per child per day. In the last two years, Uttar Pradesh has significantly increased its per child per day allocations up from ₹3.63 in FY 2008-09 to ₹4.20 in FY 2009-10. It also spent 85% of the cooking costs released.

3. Tamil Nadu which allocated and spent the most on cooking costs, had very low expenditures under the kitchen shed component of MDM spending only 13% of its allocated funds in FY 2008-09. Punjab did well on kitchen sheds, spending all its allocated funds and building kitchen sheds in 92% of its schools.

4. Rajasthan and Madhya Pradesh have the highest offtake of MDM foodgrains lifting over 90% of allotted foodgrains in FY 2008-09. They have also consumed 83% and 94% of their foodgrains respectively.

5. Rajasthan and Jharkhand met 90% of their meal targets. Uttar Pradesh did relatively well serving 83% of approved meals, while Bihar served 59%.
Trends in Central Government Allocations and Expenditures

- MDM allocations account for 32 percent of the total allocations for elementary education. In FY 2011-12, ₹10,380 crores has been allocated for MDM. This is a 10 percent jump from FY 2010-11 when allocations were ₹9,440 crores.

- The main source of funding for MDM is the education cess or Prarambhik Shiksha Kosh (PSK). PSK is a 2 percent tax-on-tax paid by the public. In FY 2010-12, the cess contributed 63 percent of the total allocations for MDM.

- To examine expenditure trends, we need to understand the different activities to which MDM allocates money. In FY 2009-10, 52 percent of MDM releases were for cooking costs, 21 percent for foodgrains and 15 percent for kitchen sheds. The remaining funds went to transportation, Monitoring, Management and Evaluation (MME), and honorarium to cooks.

Expenditure performance: Spending has steadily improved. In FY 2009-10, a mere 6 percent of MDM funds remained unspent as compared to 20 percent in FY 2007-08.

- One reason for current under-spending is the low release of kitchen shed funds. In FY 2009-10 a mere 47 percent of kitchen shed funds were released, down from 80 percent in the previous year. This delay is partly due to low utilisation in previous years.

- Release of recurring costs (constituting cooking cost, transportation, honorarium to cooks and MME) has improved. In FY 2009-10, 93 percent of recurring costs were released, up from 83 percent in FY 2008-09.

Trends in State Government Allocations and Expenditures

- Cooking Costs: Cooking costs - costs of ingredients such as pulses, vegetables, cooking oil, condiments as well as cost of fuel and wages payable to the cooking agency - constitute the largest share of MDM money. According to norms, GOI and states allocate 75 and 25 percent respectively. For north-eastern states the ratio is 90:10.

- Allocation norms for primary schools currently stand at ₹2.69 per child per day. For upper primary schools (standard 6-8), the allocation is ₹4.03 per child per day. Specific allocations vary by state.
Tamil Nadu and Uttar Pradesh allocate the highest amount per child per day for primary school children

- According to the programme norms, the state share for primary schools is ₹0.67 per child per day. Some states contribute more than their prescribed minimum share. For instance, Gujarat contributed ₹1.75 per child per day as its state share in FY 2009-10.

- Maharashtra and Madhya Pradesh, on the other hand contributed only ₹0.50 per child per day.

- **Expenditure Performance**: Tamil Nadu leads the way with the highest per child allocation of cooking costs. It also spent all its money. Chhattisgarh, Gujarat, Karnataka and Maharashtra have also utilised over 90 percent of their total cooking cost.

- Bihar does poorly in terms of both allocation - which is relatively low at ₹2.58 - and expenditure which is 28 percent.

Source: National AWP&B 2009-10 (Data sheets and Analysis sheets). Available online at: http://education.nic.in/mdm/NATIONAL_AWP&B-2008-09_DS&AS.xls. Note: Data pertains only to primary schools.

- Tamil Nadu leads the way with the highest per child allocation for primary schools at ₹4.77 in FY 2009-10. Uttar Pradesh showed a significant increase from ₹3.63 in FY 2008-09 to ₹4.20 per child per day in FY 2009-10. Punjab and Rajasthan have also increased their daily per child allocation from ₹2.08 to ₹3.08.

- Orissa and Maharashtra on the other hand, spend relatively less. In fact, their per child allocations are below the prescribed norm at ₹2.22 and ₹2.08 per child per day.
- **Foodgrains**: The second largest component of MDM is foodgrains. Data on procurement of foodgrains shows similar variations as those observed in cooking costs.

- One important factor that affects foodgrain offtake is the presence of unused stock. At the start of FY 2008-09, 3,04,149 MT tonnes remained unutilised from the previous year. This reduced to 1,74,131 MT in FY 2009-10.

- In FY 2008-09, Rajasthan, Madhya Pradesh, Gujarat and Orissa lifted over 90 percent of their allocated foodgrains. Bihar did better with foodgrains than cooking costs, lifting 64 percent of its allocated amount.

- There are also delays in lifting foodgrains. According to the guidelines, the first instalment of foodgrains is released at the start of the financial year. The grains released account for 6 months of consumption needs. The remaining grains are released on the basis of utilisation reports from states. Delays in lifting the first tranche and/or in submission of utilisation reports can result in delays in subsequent offtake. Thus, many states have high opening balances of leftover grain from previous years.

- Some states lift more at the start of the financial year than others. In the first two quarters of FY 2009-10, while Rajasthan collected 63 percent of allocated foodgrains, Orissa lifted 35 percent and Kerala lifted only 28 percent.

- **Expenditure Performance**: Variations exist in the consumption of foodgrains by different states.

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Kerala had similar amounts of unutilised foodgrains at the beginning of FY 2008-09 with 8,311 MT and 8,531 MT respectively. While Orissa consumed 95 percent of its net allocation, Kerala’s consumption was lower at 79 percent. This is broadly consistent with their lifting pattern of 96 percent and 84 percent. Under-utilisation and low consumption is an indication of a mismatch between planning and implementation as foodgrains allocated tend to be in excess of state needs.

- One may expect a link between the percentage of cooking cost utilised and the foodgrains consumed. However, this is not always the case for the following reasons. First, states have different priorities for MDM menus which is not always reflected in allocations (which are determined by GOI norms). Tamil Nadu for instance, has prioritised non-grain related foods like eggs and potatoes in its menu and thus its cooking costs are higher while grain consumption is lower. But these state priorities are not reflected in overall allocations and as a result there is a mismatch between cooking costs and foodgrain consumption. Second, administrative delays. These delays could either be in procurement or distribution of foodgrains and disbursement of cooking cost fund. Such delays can cause a disjunct between cooking costs utilisation and foodgrain consumption.

- Rajasthan has performed relatively well in both foodgrains and cooking costs. In FY 2008-09, it increased its per child cooking cost allocations, while simultaneously lifting most of its foodgrains. It also consumed over 80 percent of lifted foodgrains and utilised 78 percent of its cooking cost.

- Bihar’s performance in consumption and lifting of foodgrains is similar to its performance in cooking costs. In FY 2008-09, Bihar lifted 64 percent of its foodgrains (not including opening balance) and consumed 53 percent of it.

- These variations exist even when considering opening balance. Orissa and

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**Gujarat and Orissa consumed 95%; Bihar consumed 53% of allocated foodgrains**

![Graph showing % of Food grains consumed in FY 2008-09](http://education.nic.in/Elementary/mdm/data/NSMC_20.10.09.ppt)

Tamil Nadu has utilised 13% of its kitchen shed funds

<table>
<thead>
<tr>
<th>State</th>
<th>Kitchen Shed Funds Utilised in FY 2008-09</th>
<th>% of Schools with a Kitchen Shed Till FY 2009-10</th>
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</thead>
<tbody>
<tr>
<td>Punjab</td>
<td>100%</td>
<td>92%</td>
</tr>
<tr>
<td>Kerala</td>
<td>62%</td>
<td>67%</td>
</tr>
<tr>
<td>Bihar</td>
<td>50%</td>
<td>70%</td>
</tr>
<tr>
<td>Rajasthan</td>
<td>36%</td>
<td>83%</td>
</tr>
<tr>
<td>Karnataka</td>
<td>30%</td>
<td>86%</td>
</tr>
<tr>
<td>Maharashtra</td>
<td>29%</td>
<td>69%</td>
</tr>
<tr>
<td>Andhra Pradesh</td>
<td>29%</td>
<td>64%</td>
</tr>
<tr>
<td>Tamil Nadu</td>
<td>13%</td>
<td>30%</td>
</tr>
</tbody>
</table>


- Interestingly, Tamil Nadu which tops the list on per child allocation and utilisation; has constructed the least number of kitchen sheds from these funds. However, according to ASER 2010, 96 percent of schools already have kitchens. Thus, it is possible that Tamil Nadu has already fulfilled its kitchen shed requirements in previous years possibly through funds other than the MDM funds and therefore did not utilise its kitchen shed funds in FY 2008-09.

- Rajasthan and Karnataka constructed 80 percent of the required kitchen sheds between FY 2006-07 and FY 2009-10, but utilised less than 40 percent of their kitchen shed funds in FY 2008-09. Low utilisation could be thus be due to a mismatch between needs and allocations. However, since previous years’ data is unavailable, it is difficult to determine the exact cause.

- Punjab which reports average utilisation of foodgrains and cooking costs at 68 and 67 percent respectively is the best performer having constructed kitchen sheds in 92 percent of its schools, in these 4 years.

Coverage and Performance

- One important indicator on which state performance on MDM can be gauged is the number of meals served. Every year, state governments develop projections of the number of meals they will serve which are then approved by the Project Approvals Board (PAB). Performance can thus be measured through an analysis of the number of meals planned with the number of meals actually served.
Rajasthan, which has improved its expenditure performance both in cooking costs and foodgrains also reports providing 97 percent of planned meals. Jharkhand which performed reasonably well on expenditure indicators also did well serving 94 percent of MDM. Bihar whose expenditure performance is relatively poor served only 59 percent meals.
This section offers some practical leads to accessing detailed information on the union government's education sector budget. However, reader patience and persistence is advised as a lot of this information tends to be dense and hidden amongst reams of data.

<table>
<thead>
<tr>
<th>Data Sources</th>
<th>Useful Tips</th>
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<tbody>
<tr>
<td>Union Budget, Expenditure Vol.2 <a href="http://www.indiabudget.nic.in">www.indiabudget.nic.in</a></td>
<td>This volume provides total ministry-wise and department-wise allocations as well as disaggregated data according to sectors and schemes from 1998-99. The data has both revised and budget estimates and should be calculated according to the Major-Head and Sub Major-Head. For elementary education, the head is 2202.01. It is important to remember to account for the North-East Region Component.</td>
</tr>
<tr>
<td>Department of School Education and Literacy, Programme Approval Board, AWP&amp;B, Fact Sheets, Appraisals, Presentations and Minutes of MDM-PAB Meeting 2010-11 <a href="http://education.nic.in/Elementary/mdm/PAB_2010-11.htm">http://education.nic.in/Elementary/mdm/PAB_2010-11.htm</a> Accessed on February 14, 2011</td>
<td>Has 'State Plans' (write-up and tables), 'Fact Sheet', State and MHRD presentations, as well as 'Minutes of the PAB meeting' for each individual state.</td>
</tr>
<tr>
<td>RTI filed by Accountability Initiative. <a href="http://www.accountabilityindia.in">www.accountabilityindia.in</a></td>
<td>Has information on releases for the different components of MDM for FY 2008-09 and FY 2009-10.</td>
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