## Brief Report on Social Audit of Mid-Day Meal Scheme in Jharkhand for FY 2018-19









### **SOCIAL AUDIT OF MID-DAY MEAL in Jharkhand**

Functioning of School Management Committee and Bal Sansad Maintenance of records (viz. Attendance, Cash book, Chakhni Panji, Pass book)

Transparency and Monitoring

**Social Audit Parameters**  Food security Allowance

Accessibility, Quality Quantity and Continuity of MDM Basic infrastructure drinking water waste disposal





## **Basic Tenets of MDM mandated by the Supreme Court**





"Every child in every Government and Government assisted Primary Schools with a prepared mid day meal with a minimum content of 300 calories and 8–12 grams of protein each day of school for a minimum of 200 days"

"The conversion costs for a cooked meal, under no circumstances, shall be recovered from the children or their parents"





"Attempts shall be made for better infrastructure, improved facilities (safe drinking water etc.), closer monitoring (regular inspection etc.) and other quality safeguards as also the improvement of the contents of the meal so as to provide nutritious meal to the children of the primary schools"



"The Central Government... shall also allocate funds to meet with the conversion costs of foodgrains into cooked midday meals"

"In drought affected areas, midday meals shall be supplied even during summer vacations"

The Central Government shall make provisions for construction of kitchen sheds"

"In appointment of cooks and helpers, preference shall be given to Dalits, Scheduled Castes and Scheduled Tribes"

## **About Social Audit Unit, Jharkhand**

Social audit is a democratic process that ensures public accountability of agencies through a systematic demand of information by the community. Within its ambit, it covers issues of quality of implementation of a programme along with audit of expenses and decisions. It is an empowering process for the people to participate in the process planning and implementation of works and make the implementing agency accountable for the same.

The Unit has been set up at 3rd floor FFP Building, Dhurwa through notification no 10-3002/SA/2015/RDD(N)794 dated 2nd May,2016. The Unit consists of 7 state level functionaries, 24 District resource persons, 267 Block resource persons and 1126 village resource persons. Total 4423 women SHG members are also trained as village resource person by SAU.

Sr. No.	Name of Scheme/Department	No. of Panchayats/Projects	
1	Mahatma Gandhi NREGA	3919 panchayats	
2	14 <sup>th</sup> Finance Commission Grant	1500 panchayats	
3	Swachh Bharat Mission	130 Panchayat s	
4	Watershed Projects	124 projects	
5	JTDS	150 GPs	
6	JSSCDC	39 Blocks	
7	Pilot Social Audit of Indira Awas Yojana	60 GPs	
8	Pilot Social Audit of ICDS	50 GPs	
9	Direct Benefit Transfer (DBT)	1 Block	
10	CFT	76 Blocks	
11	MDM	6148 Schools	
12	Samagra Shiksha Abhiyan	6200 Schools	
13	PMAY (G)	37 GPs in 3 Blocks	
14	PMAY (U)	1500 HHs	
15	Zero Drop Out in schools	179 Panchayats in 24 Dist	
16	100% Literate Panchayts	119 Panchayats in 19 Dist	
17	Birsa Munda Bagwaani scheme	6000 Beneficiaries	
18	National Rural Health Mission	80 Panchayats	



## **Social Audit Methodology**

#### **About Social Audit**

Section 17 of the MGNREGA has mandated Social audit of all Works executed under the MGNREGA. Social Audit is different from Financial Audit. Financial audits involve inspecting and assessing documents related to financial transactions in an organization to provide a true picture of its profits, losses and financial stability. Social audits focus on the performance of a programme in fulfilling its intended social objectives and ethical vision through consultation with a range of stakeholders including social programme beneficiaries, community members, government officials and verifying the information obtained with documents and physical evidence. Thus social audits examine and assess the social impact of specific programmes and policies.

#### Minimum principles of Social Accountability under Auditing Standard

The following are the minimum principles of transparency and accountability that are required to be protected and strengthened by any set of standards defined for social audit:

#### Access to Information (Jaankari)

**Understanding entitlements:** In order to enable and empower citizens- individually and collectively- to effectively perform the function of monitoring the implementation of interventions rolled out in their name, various conditions need to be fulfilled. These include a widespread understanding of the entitlements, of the prescribed time frames, of who's responsible for what, of the prescribed standards and rates, of the decision making processes, of the possibility for appeal, complaint or grievance redressal, and of the reasonably expected outputs and outcomes

**Transparency and Accountability:** Concepts like transparency and accountability must be framed in a manner in which they are governed by universal and inclusive processes. This is essential to empower every individual or group with the right to monitor a programme and help facilitate beneficiaries' claim their rights

**Equal and open access to Information:** There must be equal and open access of information to all citizens and should preclude any attempt that may restrict/exclude a citizen from using information or from having to prove their locus standii.

Display and Dissemination of Information (jaankari): All relevant information regarding programmes and public institutions must be proactively displayed (Mandatory) and made accessible through different modes and medium, ensuring local language compatibility and keeping in mind the needs of the semiliterate, the illiterate and the differently abled. Information must be authenticated, updated with reasonable periodicity, and put across in a manner and format that is easy to understand. Towards that end, special proformas and formats need to be developed. Relevant information must be appropriately displayed at the level of a village, Sub-State, State and National level.

**Multimedia communication (jaankari):** Recognising that, despite best efforts, both the modes of providing information and of getting feedback can be corrupted or blocked, multiple modes and routes must be used in order to make it progressively difficult to inhibit the free flow of information to and from the people. Whereas focus must be on using as far as possible culturally appropriate modes of communication, especially traditional modes with which the local people are familiar, the advantages promised by new and emerging technologies must also not be ignored. Of especial relevance are mobile phones and social media which have effectively permeated rural households and promise an innovative, reliable and quick method of simultaneously communicating with a large number of people.

## **Social Audit Methodology**

#### Minimum principles of Social Accountability under Auditing Standard (cont.)

Involvement and participation of citizens in the process of decision making and arriving at justifiable output (Bhagidari)

**Access to marginalized group:** There may be a need to specially empower and facilitate certain marginalized groups to access information through awareness programmes and educating them. Geographical remoteness is a factor which makes a society marginalized one. This should also be taken in to consideration.

In all cases of pro-active disclosure or collective monitoring, there is an inherent need for facilitation by external agencies/individuals/groups.

**Open decision making:** It must also be kept in mind that, as far as possible, all decision making should be done in public in the full view of all interested stake holders. This is the best way of ensuring that decisions are not only fair but also appear to be fair.

#### Protection of citizens (Suraksha)

It is important to have a secure forum for free and fair discussion for the Gram Sabha. This should be done through liaison with District Administration/Police.

#### Citizen's right to be heard (Sunwai)

There should be a mechanism to address the grievances of the citizens and to take suitable action. The follow up needs to be intimated to the citizens during the next hearing.

#### **Collective Platform (Janta ka Manch)**

Presence of collective platform to strengthen and substantiate the citizens voice (Jantakamanch) which will be a safe and secure forum for free and fair discussion. For this, awareness programmes, wall paintings etc to display and disseminate information will be useful so that participation of public on their own issues will result in development free of any corruption.

#### **Report Dissemination (Prasar)**

The findings of Social Audit should be in access of public knowledge through public platform using traditional needs as well as new and emerging technologies.

Therefore, in brief, there is a need to embody the following six non-negotiables to give strength to any collective exercise of monitoring, such as a social audit:

Access to information (Jaankari)

Involvement and participation of citizens in the process of decision making and arriving at ajustifiable outcome (Bhagidari)

Protection of citizens (Suraksha)

Citizen's right to be heard (Sunwai)

Collective Platform (Janta ka Manch)

Report Dissemination (Prasaar)

## Social Audit of MDM - Audit Process & Scope

Social Audit of MDM in the Financial Year 2018-19 started with Regional Orientation of Social Audit Teams in January, 2019.

Audit Rounds in Schools began first phase in the Districts of Palamu, Latehar, Chatra and Garhwa simultaneously from 30<sup>th</sup> January, '19.

Thereafter Audit rounds began in the other Districts of Jharkhand from 14<sup>th</sup> February, 2019 and continued till 6<sup>th</sup> March, 2019.

On completion of Audit Rounds, Block Hearings were conducted between the Months of February, 2019 to May, 2019 in which major recurrent issues affecting the functioning of MDM were presented by the Audit Team to the Jury.

District Hearings were conducted between April and July, 2019.

School selection was done on 3 Criteria

- Based on Enrolment numbers.
- . More than 500 students 50%
- ii. 250-500 students 10%
- iii. Less than 250 students -1%
- Based on size of a Block.

Small Block - 3 schools Medium Block - 6 schools Big Block - 10 schools

3% of Madarsa and 3% of Minority Schools

Preceding the State Hearing, 2 sessions of Post District Hearing "Action Taken Report" Review was conducted in August, 2019 and January, 2019.

Review and State Hearing in Jharkhand were temporarily disrupted between the months of October and December owing to the Model Code of Conduct for Elections being in force.

Г	Total State-wide Selection of Schools as per Selection Mandate							
		Minority Schools		Schools above 500 students	Schools from	Schools Below 250 students	Total Each District	
1	Bokaro	1	1	12	18	21	53	
2	Chatra	1	1	5	15	22	44	
3	Deoghar	0	1	9	23	26	59	
4	Dhanbad	1	1	19	23	26	70	
5	Dumka	0	1	7	10	32	50	
6	E. Singhbhum	0	1	36	16	69	122	
7	Garhwa	0	1	37	20	20	78	
8	Giridih	2	1	20	30	36	89	
9	Godda	0	2	12	20	21	55	
10	Gumla	0	1	3	11	11	26	
11	Hazaribagh	0	1	11	17	21	50	
12	Jamtara	0	1	4	9	17	31	
13	Khunti	0	0	7	6	8	21	
14	Koderma	0	1	4	10	13	28	
15	Latehar	1	0	8	11	17	37	
16	Lohardaga	1	0	9	7	12	29	
17	Pakur	1	1	22	10	15	49	
18	Palamu	1	1	15	24	30	71	
19	Ramgarh	1	1	5	10	13	30	
_	Ranchi	1	1	25	19	28	74	
21	Sahebganj	1	1	30	17	19	68	
22	Saraikela Kharsawan	0	0	3	9	18	30	
	Simdega	0	0	2	10	10	22	
24	W. Singhbhum	0	1	21	22	26	70	
		12	20	326	367	531	1256	

## Audit activities undertaken by SAU, Jharkhand

#### **Training & Orientation of Field Teams**

After the Publishing of State Calendar throughout the State, Regional-level Training and Orientation workshops were conducted jointly with the MDM Cell around 996 Resource persons were trained in Audit Toolkit as well as the functioning and entitlements of children under MDM Scheme.

#### **Field Activities**

#### Activity 1 – Participation in Morning Prayer & Assembly Session

Our Teams started with participating in the morning assembly and observing the routine of the school children while in the assembly. Morning assemblies are very important to build a sense of collective interaction in a formal setting.

#### Activity 2 – Meeting with Principal/ Head Master

As a part of our Field Strategy, our teams visited the Principal of the Schools in order to understand the school's day-to-day functioning. As the leader of the organization, Principles have the most important role of articulating a shared purpose and vision and aligning school programs and resources to achieve that vision.

#### Activity 3 – Classroom survey

Our Classroom survey consisted of various sub-activities namely observations about the structural integrity of the classroom, architectural integrities, learning environment and organization of materials inside the classroom,.

#### **Activity 4 - Student Interaction**

Interaction with students consisted of multifaceted observations like availability and quality of infrastructure in the school, the day-to-day learning experience of the scholars, efforts of the school in bringing about inclusivity and addressing special needs of children.

#### Activity 5 – Attendance Check in Classrooms

Our Team engaged in a thorough check of the Attendance of the students in each class through the last 3 months from the registers available and also a head count in each class. Audit Teams through their interactions with the students also investigated about the reasons for short and long absence of students from school.

#### Activity 6 – Bal Sansad, SMC Member interaction

RTE, 2009 has mandated student bodies like Bal Sansad in order to increase participation of students in day-to-day affairs of the school. Our Teams also interacted with the SMCs, the idea behind which was to understand their roles in the planning, implementation and monitoring work towards enhancing parents community participation in the school functioning and provide mechanisms for more effective management at school level.









#### **Audit activities in SA of MDM**

#### **Activity 7 – Document Verification**

A major part of Social Audit is Document Verification.

- 1. Comparing the accounts on the dates of the Cashbook.
- 2. Verifying the existence of the assets based on the date of the Cashbook.
- 3. Verifying their proper value.

#### Activity 8 - Parent Interaction at School

Our Team also interacted with the parents at school to understand the roles of parent-teacher organizations, whether they are functional and how these organizations contribute to the overall school development.

#### Activity 9 – Household verification/ Dropout children interaction/ Parent Interaction at Home

Our Teams visited the households of the students to verify the outreach, consistency and Quality of MDM given to their children.

Ideally schools organize initiatives to follow-up on dropout or absentee children in order to mitigate such issues. One part of those initiatives is to form and run parent-teacher bodies, student organizations and School Management Committee.

Audit Teams also spoke to the communities to understand if parents are involved in the SMC and if the SMC meets regularly for monitoring MDM and other major decisions relating to the schools.

#### **Findings-Data Consolidation**

Data derived from the Findings collected by Audit Teams, were collected and analysed for building Audit inferences at the State Level

#### **Block, District and State Hearings**

Modus of Social Audit is the Resolution of issues through participation of all stakeholders of MDM in the process of Hearing. Jury Decision Report is the report of all adverse findings observed by the Audit Teams, which is then presented to the Block level Jury for deliberation and resolution. If a policy change is core to resolution of any issue, then it is forwarded to State Level Hearing.









## Audit Coverage of MDM- FY 2018-19

No. of Districts	No. of Blocks	No. of Schools	
24	265	1248	



Based on the selection criteria mentioned earlier in the report, the incidence of Primary cum upper primary schools in the Sample size was the highest., which provided a wide scope of study for the Audit Teams to observe the functioning of MDM.

In the schools that were audited in 2018-19, it was found that overall enrolment of the girl child in schools was slighter higher than that of the Boy child.

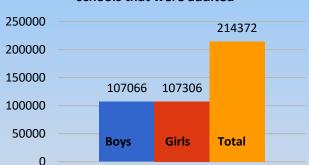
The gender parity in Teachers however was found skewed towards Male Teachers, with overall male teachers comprising of 65% of the Teacher Population.

Out of the 1248 schools audited, 8% schools were government aided schools are owned by the private management but the rules and regulations followed here are as per the government norms where the private schools are fully owned and controlled by the private managements.

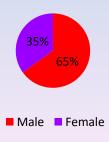
Number of children enrolled in upper primary school that were audited



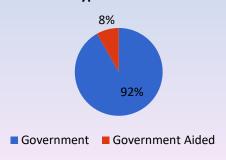
Number of children enrolled in primary schools that were audited



Gender wise distribution of government teachers in audited schools

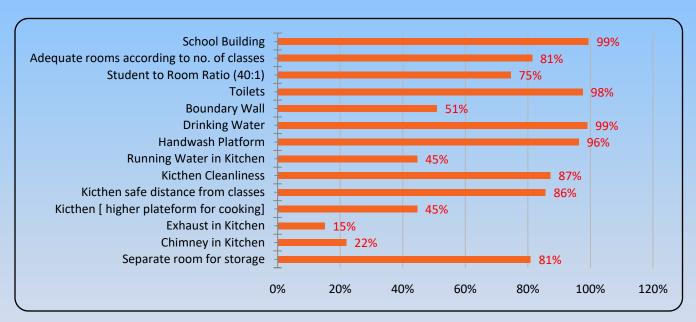


Type of Schools



## **Summary of Major Social Audit Findings in Schools**

- **▶**267 out of 1248 Schools audited were identified during audit rounds in which MDM had not been served for durations ranging from 3 Days to 45 days
- >79 schools throughout the State were identified where MDM was not served as per entitled quantity.
- **▶** 348 schools throughout the State were identified where Children were not getting one whole Egg for the 3 designated days a week.
- ➤In 77% of the schools audited, MDM was found to be regularly served. 23% schools showed periodic irregularities due to reasons of coordination and management.
- **▶** Compensation Register was found available only at 15% of schools.
- Every School does not have separate kitchen shed and in schools where it is available, the size is mostly not proportionate to students' strength.
- ➤Out of 1248 schools audited, it was found that 83.04% of schools displayed the MDM menu on the walls of the schools. SMC member details were visible in 47.67% schools and in 30.14% of schools, HM contact details were mentioned.

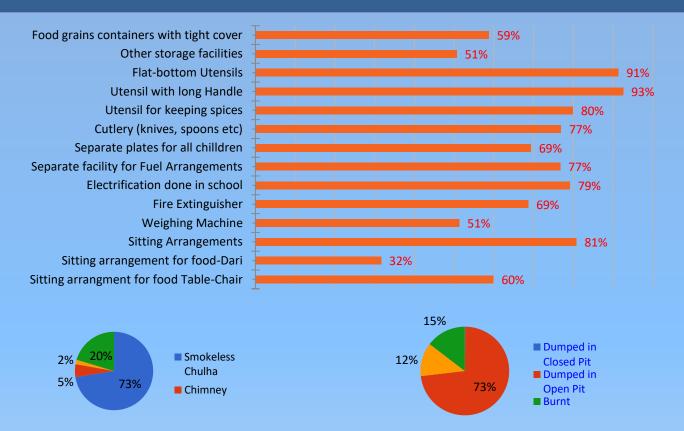








## **Major Findings about Supporting infrastructure at Schools**



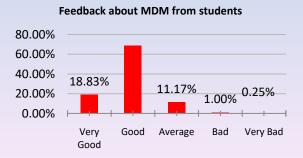
#### Status of Documentation (related to MDM monitoring) maintained by the Schools

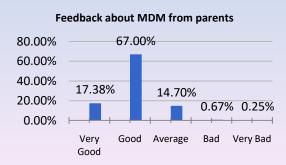
A major finding of the Audit was that Compensation Register was found in only 15 % of total audited schools. This is the Register in which Logs should be maintained by the School date-wise, if and when MDM is discontinued for any reason. Bank Passbook was found unavailable in 5% of schools. Bills and Vouchers were found organised in only 60% of schools.

"Bhandaran Panji" which is the Stock Register of Food grains was found available in 89% of schools which were 998 in number and out of those 998 schools Stock Register was found updated in around 878 schools (88%). Attendance Register was found available in 100% schools.

#### Status of Participation of community in MDM

Proper convention as well as frequent meetings of SMC is crucial to the functioning of MDM. In about 69% schools, it was found that SMC members met frequently and out of those, only in 69% schools discussion about MDM figures as an agenda.





## Glimpses of Hearings conducted at Block Level

#### **Block Hearing Process and Jury**

Block Hearing is conducted at the BRC (Block Resource Centre) of any given Block. Schedule for Block Hearings is prepared by the DSE Office and District Unit of SAU and jointly notified by State MDM Cell.

Block Hearing is presided over by a Jury comprising of a nominated member from Education Department at Block Level, a nominated member of Social Audit Unit, a prominent member of Local CSO, a member of Panchayat Samity and a nominated member of Block Administration.

Block Level Hearings for the Audit of scheme in FY 2018-19 began in Jharkhand with Bokaro District in the month of February, 2019.

In the remaining Districts, Hearings began in March, 2019 and continued till May, 2019.

Total number of issues received from the 1247 schools in 258 Blocks were total 5220 in number.







Out of the Audited 1248 schools , 267 were identified where MDM had been found to be discontinued owing to reasons such as crisis of funds, lack of coordination with Block and District Offices and lack of proper attention by SMC . In accordance with the provisions of NFSA, 2013, Food security allowance was provided to the students as a result of the Block Hearing decisions.

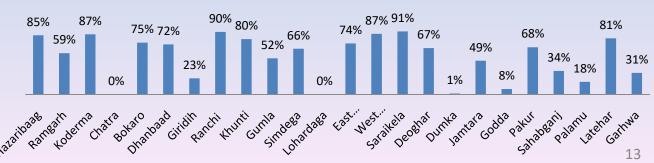
Another major issue brought at the Block Hearings, was the preference of children towards Egg in the schools where MDM was served by Centralised Kitchen service providers specially in E. Singhbhum.

In a few schools of Koderma and Bokaro, Pulses were found in rotting condition or infested with insects. Decisions were taken to penalise the providers of pulses.

Infrastructural Gaps like absence of running water in kitchen, improper waste disposal, lack of seating arrangement for children, unavailability of First-aid Kit and absence of raised platform for cooking were brought to notice.

Proactive Disclosures like School and MDM logo, display of ambulance phone number, names and contact details of HM, SMC members and Weekly Menu were some of the other minor issues.

#### **District-wise Compliance Percentage of Issues post Block Hearing**



## **Glimpses of Hearings conducted at District Level**

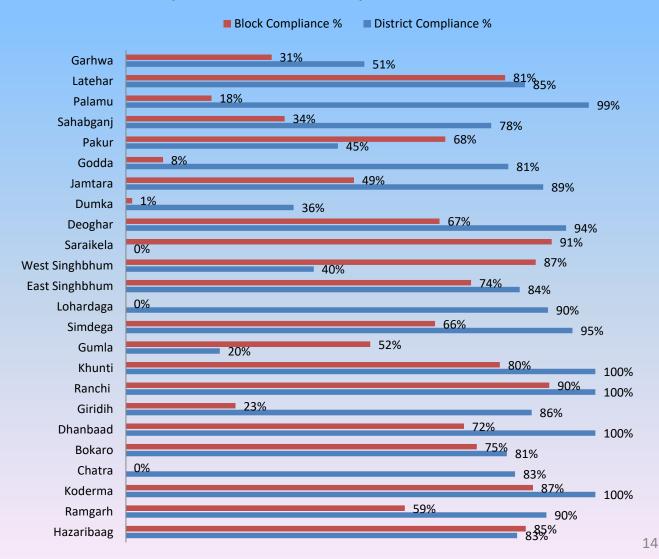
District Hearings in the State began from the May, 2019 till the first week of July, 2019. Issues which could not be resolved at the Block level owing to lack of coordination, Learning gaps or absence of an absolute guideline for administrative action were referred to the District level Hearings.

The District level Hearings were presided over by the Jury consisting of a member of DDC Office, a member of Social Audit Unit, a member from the Office of D.S.E and an eminent person from the local CSO community. Major issues such as discontinuity in MDM, compromise in quality of Food grains, pulses and food items, improper updation of records and lack of cooperation from Schools and Block Offices with the Social Audit team during rounds were dealt with administrative actions.

Out of 5022 issues which were raised at the Block level Hearing, 2598 issues were and found compliant till District Hearing setting a compliance percentage at 49.7%

Post Block and District Hearings compliance checks had been taken up locally in each District, a narration of which is given in the chart below.

#### Comparison of District-wise Complaince at Block vs District Level



## Glimpses of Hearings conducted at State Level

Following the conclusion of Elections in the State, 2 Rounds of State Hearings were conducted in the State capital of Ranchi first on 14<sup>th</sup> January, 2020 for 17 Districts and then on 6<sup>th</sup> February, 2020 for the remaining 7 Districts. The State Hearing was presided upon on both occasions by a Jury consisting of Principal Secretary - School Education and Literacy, Jharkhand; Director – Mid-day Meal Directorate and Department of Primary Education; State Project Director – Jharkhand Education Project Council; Member – State Food Commission, Jharkhand; Member – Office of Senior DAG, C.A.G Jharkhand and State Coordinator – Social Audit Unit, Jharkhand.

Prior to the State Hearings an ATR (Action Taken Report) Review was done in all Districts to reassess the status of Compliances post District level Hearings. The Compliance Reports are then checked and validated by the District Resource Persons of Social Audit Unit. A total of 955 issues identified non-compliant after the District Hearings were scrutinised in ATR Review Sessions held twice, once in September, 2019 and again in January, 2020.

However a major challenge faced by the Social Audit District Teams was the non-availability of complete and proper compliance report by Office of DSEs in most Districts.

5 Districts namely Palamu, Khunti, Ranchi, Dhanbad and Koderma were reported with 100% compliance on all issues after District Hearing.







# Glimpse of Action Taken and Compliance done by the Education Department

Total number of schools found during Social Audit where MDM was found in discontinuation - **267** 

Total number of children to whom Food Security Allowances were provided post State Hearings – 78,142

Total Amount in disbursement of Food Security Allowances - Rs. 69,30,519.00

Total Quantity of Rice distributed as compensation to children in schools where MDM had been found discontinued - 154.81 MT

## Policy-defining Decisions/ Recommendations at State Level Hearing







#### **Glimpse of Major Policy-defining suggestions:**

Since Mid-Day Meal is an entitlement of all students from the age of 3 to 14, children should be compensated for any discontinuity in serving meal for even a Day and for cases where discontinuation ranged for more than 15 days, SMC was to be reconstituted and Sanyojika of those schools are to be terminated.

Saraswati Vahini Sanchalan Samity and Mata Samity which are instrumental bodies for the planning and execution of MDM in a school should meet regularly every month and awareness about their role and responsibilities, regularly monitoring them as well as capacity building required for the same will now be undertaken by the DSE Office.

To increase inclusion of women in Teaching positions, it was recommended that a Female to Male ratio of 1:3 should be maintained in the recruitment of Teachers with special focus to Gender Balance in Schools with high enrolment numbers.

>While conducting Social Audits, it was found that a Good practise of Kitchen Gardens had been adopted by several schools throughout the State without any assistance from the State. Such schools were lauded for their innovation and to further enhance the productivity of such kitchen gardens, it was advised that all organic waste generated from consumption in the school be used as manure. Such cases could be studied by other schools in the State as a model for other schools with the help of funds from Local PRI or non-governmental agencies.

To ensure the Health and Hygiene in preparation of meals for students, the Hygiene practices of the Cooks as well as their Health has to be considered an important factor. BEEO were thus entrusted with the process of ensuring a periodical Health-Check up of Cooks once every 3 months.

➤In the Audit of Schools with Centralised Kitchens, it was found out that about 90% of students had preferred "Egg" as a part of their Meal and considering the nature of Egg as a holistic food component, a special allocation towards procurement of Eggs and fruits would be planned by the State Directorate.

Documentation regarding the program being key to transparency and accountability, it was recommended at the Hearing that documents such as Cash Register, Stock Register, Bank Passbook, Attendance Registers, Vouchers and Ledgers be maintained properly. In order to avoid financial inconsistencies, it is crucial for the Schools to ensure proper upkeep of documents and Status monitoring regarding the same should be incorporated by BEEOs in their monthly reports.

## Policy-defining Decisions/ Recommendations at State Level Hearing

- ➤ Waste Management in school premises being integral to overall health and well-being of students, it was advised that organic waste be used as manure for Kitchen gardens as and where available. In addition, proper sanitary methods such as covering of open waste, be exercised by schools.
- Emergency Helpline numbers such as Ambulance, "Mamata Vahan" and nearest PHC were deemed as mandatory Information to be displayed on the Frontage of School Building.
- ➤DSEs of few districts viz. Dumka, Deoghar, Jamtara, Gumla, Chatra, Koderma and West Singhbhum owing to have exhibited sparse involvement in Social Audit, were issued show-causes and suitable Disciplinary Action is to be taken under the supervision of Director-MDM.
- Education Officials of Lohardaga, Simdega and Saraikela Kharsawan were specially lauded for their prompt actions, compliance and resolution of Issues.
- ➤ It was recommended that counter -matching of "Baal Panji" Data be established between Samagra Shiksha Abhiyan Program, Social Audit Findings and MDM Cell.
- It was recommended that all cases of misappropriation be dealt with strictly and wherever applicable, recovery of monies be made from guilty parties at a regular rate of 12% or a criminal case be registered along with full charge-sheet.
- Schools with non-functional toilets were advised to establish coordination with DWSD and PRIs and bring Toilets and Drinking Water facilities into functional conditions at the earliest.
- Preparation of Kitchen Shed Database was recommended to be prepared by the State MDM Cell and the same to be shared with GOI.

# <u>Initiatives taken by the MDM Directorate related to Social Audit, instrumental to</u> the success of implementation of MDM in Jharkhand

Based on the Learning and observations from the Social Audit of MDM in FY 2018-19, an "Advisory of Disciplinary, Corrective and Punitive Action for Non-Compliance with MDM Guidelines 2015" is in the process of preparation, jointly by the MDM Directorate, Jharkhand, State Food Commission – Jharkhand and Social Audit Unit, Jharkhand which is to be made a part of Block, Ditsrict and State Hearings of Social Audit findings. This Draft Guideline after official notification would be treated as the basis of administrative actions to be taken by Jury at all levels of Hearing

One of the mandates of NFSA 2013 being, the smooth and efficient functioning of Mid-Day Meal Scheme, the Directorate has instructed the recitation of NFSA Provisions a mandatory exercise in the Block and District Hearings.



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