The National Programme of PM POshan previously known as the National Scheme for Mid-Day Meals in schools (MDM) is a scheme to provide one hot cooked meal in government and government-aided schools. It aims at improving the nutritional status of students.

Against the backdrop of the COVID-19 pandemic, this brief uses government data to analyse:
- Past trends in allocations, releases, and expenditures;
- Timing of GoI releases, for recurring components;
- Coverage and provision of meals to students, and
- Nutrition intervention and social audits.

**Cost share and implementation:** Funds are shared between GoI and state governments in a 60:40 ratio for cooking cost and honorariums. For other recurring components, GoI bears the entire cost. For states from the North Eastern Region (NER) and Himalayan states, the sharing ratio is 90:10. Union Territories (UTs) without legislature are fully funded by GoI.

**HIGHLIGHTS**

- **₹ 93,224 cr**
  GoI allocations for Ministry of Education for FY 2021-22

- **₹ 12,700 cr**
  GoI allocations for PM POshan in FY 2021-22 including additional allocations announced during the year

**SUMMARY & ANALYSIS**

- In FY 2021-22, GoI allocated ₹11,500 crore for PM POshan, an 11 per cent decline from previous year’s Revised Estimates (REs). However, to ensure PM POshan provisioning during the COVID-19 pandemic, allocations were increased to ₹12,700 crore. Despite this increase, allocations remain 48 per cent lower than the MoE’s total demand.

- Release of funds to states significantly slowed down in FY 2021-22. On average, only 48 per cent of the funds approved were released till December. The figure for the corresponding period in FY 2020-21 was 73 per cent. Moreover, between April to December 2020 and April to December 2021, the total quantum of funds released by GoI for PM POshan saw a 30 per cent decline.

- Like previous year, in FY 2021-22, MoE announced an additional fund release of ₹1,200 crore to provide MDM or Food Security Allowance (FSA) during the summer vacation. The pace of fund release was even slower in FY 2021-22 compared to the previous year.

- In FY 2022-23, the scheme is to be expanded to include pre-primary students. As per our estimates, additional funds ranging between ₹345 crore and ₹374 crore will be needed from GoI to provide meals to the 32 lakh students studying in pre-primary or Bal Vatikas in government and government-aided primary schools.
On 29 September 2021, the National Programme of Mid-Day Meals in School (MDM) was renamed the Pradhan Mantri Poshan Shakti Nirman Scheme (PM POSHAN), with an aim to expand and provide hot cooked meals to students studying in pre-primary or Bal Vatikas along with elementary school students. The primary objective of the scheme is to improve enrolment, retention, and attendance while simultaneously improving nutritional levels by providing supplementary nutrition in districts with high incidence of anaemia.

PM POSHAN is a Centrally Sponsored Scheme (CSS) of the Ministry of Education (MoE). Since 2007, in its previous form, the scheme covered all government, local body, and government-aided primary and upper primary schools, and the Education Guarantee Scheme/Alternate Inclusive Education centres. In September 2021, Cabinet Committee on Economic Affairs (CCEA) cleared PM POSHAN for five more years for government and government-aided schools.

Cabinet approval for continuance of the scheme was conditional on some key changes. First, under the refurbished scheme, GoI would ensure Direct Beneficiary Transfer (DBT) from states to schools, with an emphasis on transferring cooking cost directly to a school’s bank account. It would also try to ensure payment of honorarium to cook-cum-helpers (CCH) through DBT directly from the state. Second, the revamped scheme also seeks to promote the development of nutrition gardens in schools and cooking competitions to promote ethnic cuisine. Finally, a social audit of the scheme has also been instructed for each school to study its execution.

TRENDS IN GOI ALLOCATIONS, RELEASES AND UTILISATIONS

Allocations

At the start of Financial Year (FY) 2021-22, Budget Estimates (BEs) for MoE stood at ₹93,224 crore. This was a 10 per cent increase from the previous year’s Revised Estimates (REs) but a 6 per cent decrease from the BEs.

PM POSHAN is the second largest scheme of MoE, accounting for 12 per cent of the Ministry’s allocations in FY 2021-22. Allocations for the scheme, however, have remained low over the last five years. For FY 2021-22, GoI had allocated ₹11,500 crore for PM POSHAN, an 11 per cent decline from the previous year’s REs.

To maintain the nutritional levels of children and aid in safeguarding their immunity during the pandemic, the Supreme Court of India instructed states to provide Food Security Allowance (FSA) comprising foodgrains, pulses, oil, etc directly to children’s homes. The amount of FSA provided was to be equivalent to the cooking cost component within the scheme.

For this, GoI proposed to provide additional funds of about ₹1,200 crore to states and UTs in the form of a one-time measure. Consequently, GoI allocations were increased to ₹12,700 crore.


Note: Figures are in crores of Rupees and are Revised Estimates (REs), except for FY 2021-22, which are Budget Estimates (BEs).
Allocations also remain lower than those demanded by MoE. In FY 2019-20, while the CCEA had approved an outlay of ₹12,054 crore for the scheme, revised allocations were 18 per cent less at ₹9,912 crore.

Over the last two years there have been attempts to expand the coverage of the scheme. In FY 2020-21, the Ministry had requested ₹19,946 crore for the scheme. This was partly to increase the scope of the programme, including expanding coverage to include pre-primary and Grades 9-12, additional funds for providing breakfast, and a revision of honorarium to CCH. The proposal, however, was under consideration at the time of the budget and actual allocations were 35 per cent lower than the demand even after accounting for the additional allocations provided due to the pandemic.

Similarly, for FY 2021-22, keeping in mind the National Education Policy (NEP), 2020, MoE once again sought an extension of PM POSHAN to include pre-primary and the provision of breakfast. Accordingly, ₹22,308 crore was proposed for the year. The inclusion of breakfast, however, was not accepted. Moreover, the extension to pre-primary grades was agreed only for activities not already being undertaken by the Ministry of Women and Child Development (MWCD). BEs were thus 48 per cent less than the proposed amount.

**ONLY 52% OF REQUESTED FUNDS WERE APPROVED AND ALLOCATED IN 2021-22**

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount Proposed to Ministry of Finance (MoF) for PM POSHAN (in ₹ crore)</th>
<th>GoI Allocation (in ₹ crore)</th>
<th>Percentage of PM POSHAN allocation out of proposed amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020-21</td>
<td>19,946</td>
<td>65</td>
<td>35</td>
</tr>
<tr>
<td>2021-22</td>
<td>22,308</td>
<td>52</td>
<td>7</td>
</tr>
</tbody>
</table>


**Note:** FY 2022-21 GoI allocation are BEs while for FY 2020-21 they are REs.

**Funds Required for Provision of PM POSHAN at Pre-Primary Level**

From FY 2022-23, PM POSHAN is to be extended to students receiving pre-primary education in government and government-aided schools. We tried to estimate the extent of additional funds required from next year to cover these additional pre-primary students. Since per child costs for pre-primary are currently unavailable, two methods were used for these estimations.

First, we used cost norms for the 3-6 age group from the Supplementary Nutrition Programme (SNP) within the Integrated Child Development Services (ICDS). This has been multiplied by the estimated 32 lakh students studying in pre-primary or Bal Vatikas in government and government-aided primary schools (based on U-DISE 2019-20 enrolment numbers) and Programme Approval Board (PAB) approved days for the financial year.

Second, we assumed that the cost norms remain the same as the primary section and extended it to cover pre-primary sections by multiplying it by students enrolled and PAB approved working days. The calculation, in this case, is based on recurring PM POSHAN components such as foodgrains, cooking cost, honorarium (it does not include states’ additional share), transport assistance, monitoring, management, and evaluation.
Both methods yielded similar results. In FY 2022-23, using the SNP unit cost, it is estimated that an additional amount of ₹345 crore will be required from GoI. On the other hand, when estimated using primary section unit costs, the figure comes to ₹374 crore. Adding state shares, total cost required amounts to ₹605 crore, based on SNP unit cost, and ₹550 crore using primary section unit costs.

### ADDITIONAL GOI FUNDS FOR THE PROVISION OF PM POSHAN FOR PRE-PRIMARY STUDENTS

ESTIMATED TO BE ₹345 CRORE USING SNP COST AND ₹374 CRORE USING PRIMARY SECTION COST

Both methods yielded similar results. In FY 2022-23, using the SNP unit cost, it is estimated that an additional amount of ₹345 crore will be required from GoI. On the other hand, when estimated using primary section unit costs, the figure comes to ₹374 crore. Adding state shares, total cost required amounts to ₹605 crore, based on SNP unit cost, and ₹550 crore using primary section unit costs.

### Additional GoI funds required for provision of PM POSHAN for pre-primary in 2022-23 using SNP costs (in ₹ crore)

- West Bengal: 99
- Assam: 37
- Odisha: 40
- Punjab: 33
- Kerala: 34
- Maharashtra: 30
- Haryana: 28
- Tamil Nadu: 26
- Andhra Pradesh: 13
- Karnataka: 12
- Madhya Pradesh: 7
- Rajasthan: 6
- Uttar Pradesh: 2
- Telangana: 2
- Bihar: 1

### Additional GoI funds required for the provision of PM POSHAN for pre-primary in 2022-23 using primary section costs (in ₹ crore)

- West Bengal: 112
- Assam: 40
- Odisha: 37
- Punjab: 33
- Kerala: 34
- Maharashtra: 30
- Haryana: 28
- Tamil Nadu: 26
- Andhra Pradesh: 13
- Karnataka: 12
- Madhya Pradesh: 7
- Rajasthan: 6
- Uttar Pradesh: 2
- Telangana: 2
- Bihar: 1

### Source


### Note

Authors’ calculation based on U-DISE 2019-20 data which are used for pre-primary enrolment, and PAB approved working days for which primary section numbers are used.

### TRENDS IN STATE-WISE ALLOCATIONS, RELEASES AND EXPENDITURES

- Release of funds for PM POSHAN are based on plans submitted by states estimating the number of children likely to avail the scheme and approved cost norms. Budgets proposed by states are approved by the PAB, under MoE, after discussions and negotiations with individual state governments.

- Total approved budgets for a state include both state and GoI shares for the specific financial year as well as the unutilised amount from the previous year. Once approved, funds are released by both GoI and states as per their fund sharing ratio.

#### Approvals

- Even prior to the pandemic, not all states had received full approval of their plans, but approvals have further declined over the last two years since FY 2019-20.

- In FY 2021-22, 14 states had their entire proposed budgets approved by GoI. This was much lower than FY 2020-21 when 22 states had 100 per cent of their proposed budgets approved and FY 2019-20 when 25 states had their entire proposal approved.

#### Releases

- In FY 2020-21, 73 per cent of the PM POSHAN approved budgets had been released by GoI till December 2020 (three quarters into the fiscal year). Releases were significantly lower in FY 2021-22. Till 31 December 2021, only 48 per cent of the approved budgets had been released.
After considering the revalidation amount under releases, in FY 2020-21, 80 per cent of the approved amount for PM POSHAN had been released by GoI till December 2020. Despite adding the revalidation amount, releases were still lower in FY 2021-22 at 52 per cent of the approved budget.

There are some state variations in releases. Out of 36 states and UTs only seven had received more than 60 per cent of their funds by 31 December 2021. The corresponding number of states for the same period in the previous year stood at 18.

In FY 2021-22 (till 31 December), release of funds was lower than the national average for Rajasthan (46 per cent), Tamil Nadu (27 per cent), Manipur (22 per cent), and Maharashtra (21 per cent).

Timing of Fund Release

Pace of fund release was slow in FY 2020-21 compared to the previous year. In FY 2019-20, around 90 per cent of funds were released in the first three quarters and only 10 per cent were released in the fourth quarter.

In 2021-22, only 48% GOI approvals had been released for PM POSHAN till December compared to 73% during the same period in 2020-21


Timing of Fund Release

Pace of fund release was slow in FY 2020-21 compared to the previous year. In FY 2019-20, around 90 per cent of funds were released in the first three quarters and only 10 per cent were released in the fourth quarter.

27% of total funds for PM POSHAN were released in last quarter in 2020-21

In FY 2020-21, only 35 per cent of the total funds released were in the first two quarters. Instead, 38 per cent were released in the third quarter and 27 per cent in the last quarter of the financial year.

There are state variations. For states such as Mizoram, Arunachal Pradesh, and Rajasthan, more than 70 per cent of funds were released in the last quarter of FY 2020-21, compared to less than 50 per cent in FY 2019-20. In contrast, Karnataka had received 100 per cent of its funds by the third quarter.

**Expenditures**

Expenditures can be assessed in two ways. First, as a proportion of the total allocations and second, as a share of total funds available. Fund availability each year includes opening balance (or unspent funds from the previous year) and releases by both GoI and states.

In FY 2020-21, on average, considering all states and UTs, 90 per cent of funds allocated and available for recurring costs were spent. Utilisation was highest in Madhya Pradesh, Karnataka, and Andhra Pradesh, where more funds were utilised than available. This increase can be due to the release of additional grants for recurring central assistance, due to an increase in additional number of children availing MDM, over and above the PAB-MDM approval. For instance, Madhya Pradesh gave FSA to an additional 18 lakh children, Andhra Pradesh to an additional 5 lakh children, and Karnataka to an additional 3 lakh children.

In contrast, it was lowest in Tamil Nadu (70 per cent), Jharkhand (58 per cent), and Assam (47 per cent).

**PM POSHAN PROVISION DURING SUMMER VACATION**

Like last year, in FY 2021-22, MoE proposed an additional allocations of ₹1,200 crore as a one-time special welfare measure due to the ongoing COVID-19 pandemic to provide FSA during the summer months.

While in FY 2020-21, it included the provision of foodgrains, cooking costs, and transport assistance; for FY 2021-22 DBT of only the cooking cost component was to be provided to all eligible students.

The pace of release of funds for this component has been even slower in FY 2021-22 compared to the previous year. In FY 2020-21, till December 2020, of the 27 states and UTs that received any funds, 14 received them at the end of the second quarter and 13 at the start of the third quarter i.e. between October and November.

For FY 2021-22, no funds were released in the first two quarters. Instead, states started receiving funds only towards the end of the third quarter i.e. from December 2021. In fact, only 15 states and UTs had received any funds till 31 December 2021.

**COMPONENT-WISE TREND**

Under PM POSHAN, funds for recurring components are provided for the following activities:

- **Foodgrains** — GoI norms specify that every child should be allotted 100 grams of rice and wheat for primary schools (Grades 1-5) and 150 grams for upper primary schools (Grades 6-8). GoI provides foodgrains free of cost through the Food Corporation of India (FCI);

- **Cooking Cost** — Costs of ingredients such as pulses, vegetables, cooking oil, salt, and condiments are provided on a per-child, per-day basis;

- **Honorarium to Cook-cum-Helper (CCH)** — Monthly honorarium of ₹1,000 is given to CCH for 10 months in a year, based on a norm of one CCH per 25 students in a school. Some states provide extra honorarium from their own resources;
Transportation Assistance (TA) – TA is given for carrying foodgrains from FCI depots to schools in all states and UTs at Public Distribution System (PDS) rates; and

Monitoring, Management and Evaluation (MME) – MME accounts for 2.7 per cent of the recurring central assistance for cost of foodgrains, cooking cost, transportation charges, and honorarium to CCH.

Foodgrains

- Wheat, rice, and fortified rice grains are bought centrally by the FCI and sent to the states. States and UTs further allocate foodgrains to their districts as per requirement. After obtaining foodgrain allocations, the district administration schedules lifting from the local FCI depot. These may be lifted either monthly, bi-monthly, or quarterly. The cost of foodgrains provided by the FCI is made available to district-level authorities in states and UTs directly by GoI as per the approved plan.

- Supply of foodgrains to primary and upper primary schools happen at National Food Security Act (NFSA) rates, which is ₹1 per kg for coarse grain, ₹2 per kg for wheat, and ₹3 per kg for rice.

In keeping with the overall trends of slow release, release of funds for foodgrain procurement was also slow. In FY 2021-22, till 31 December, GoI released only 47 per cent of its funds approved by PAB. The figure for the same period in FY 2020-21 stood at 71 per cent. Fund releases were less than 33 per cent of approved budgets for states such as Tamil Nadu, Maharashtra, and Manipur.

IN 2021-22, ONLY 47% GOI APPROVALS WERE RELEASED FOR FOODGRAINS TILL DECEMBER COMPARED TO 71% IN 2020-21 TILL DECEMBER

The decline is even more evident when looked at in terms of actual quantum of funds. Between April to December 2019 and April to December 2020, the total quantum of funds released by GoI for foodgrain procurement saw a 2 per cent decline.

In FY 2021-22, the decline was starker. A comparison of April to December in FY 2020-21 and FY 2021-22 shows a further 32 per cent decrease in GoI fund release for foodgrain procurement. In fact, 31 states and UTs had spent less till December 2021 than in the previous year and states such as Assam, Manipur, and Nagaland saw more than a 50 per cent decrease.

Jharkhand stands out with it releases doubled in FY 2021-22 till December. This however is on account of a very low base due to only ₹8 crore being released in FY 2020-21.
Quantum change in GoI fund release for foodgrains during April to December in 2020-21 and 2021-22

32% LESS FOODGRAINS RELEASED IN 2021-22 TILL DECEMBER COMPARED TO THE SAME PERIOD THE PREVIOUS YEAR


Foodgrains Allotted

To ensure nutritional security and deal with anaemia and micronutrient deficiency in the country, GoI approved a Sponsored Pilot Scheme on “Fortification of Rice & its Distribution under Public Distribution System” for a period of 3 years starting from FY 2019-20.

Based on an RTI response dated 21 December 2021, offtake of normal and fortified rice has been low. Till December, while 46 per cent of regular rice allocated had been lifted, the proportions for fortified rice stood at only 16 per cent. For 13 states and UTs, there was no allocations under fortified rice.

Utilisation

Low releases has impacted the utilisation of funds. In FY 2020-21 on average, considering all states and UTs, only 53 per cent of allocated funds were spent. However, the proportion increases to 84 per cent when considering the funds available.

Utilisation as a proportion of funds available was amongst the highest in Punjab and Jharkhand where more funds were utilised than available. In contrast, it was lowest in Arunachal Pradesh (55 per cent) and Assam (35 per cent).

Cooking Cost

Costs for ingredients such as pulses, vegetables, cooking oil, other condiments, and fuel constituted the largest share of the PM POSHAN budget. As per the revised norms, in FY 2020-21, the minimum allocation for cooking cost per child, per day is ₹4.97 for primary school students (Grades 1-5) and ₹7.45 per child, per day for upper primary school students (Grades 6-8).

As per letter dated, 6 October 2021, the Department of School Education and Literacy will form a committee to review components of cooking cost, the formula and methodology of its revision, actual consumption, and coverage.

As with overall trends, a comparison of funds approved for cooking for the first three quarters of FY 2020-21 and FY 2021-22 with actual releases during the same period found that only 48 per cent of approved funds had been released in FY 2021-22 compared to 78 per cent the previous year.
Releases were also low for the one-time provision of ₹1,200 crore cooking cost during summer months. Only 15 out of 36 states and UTs had received funds in FY 2021-22 (till December), compared to 27 states and UTs for the same period in the previous year. States with the highest differences included Andhra Pradesh (49 percentage points), Punjab (42 percentage points), and Karnataka (41 percentage points).

**IN 2021-22, ONLY 48% GOI APPROVALS WERE RELEASED FOR COOKING COST TILL DECEMBER, COMPARED TO 76% DURING THE SAME PERIOD IN 2020-21**

![Graph showing percentage of GoI funds released out of GoI approved budgets for cooking cost in 2020-21 till December 2020 and 2021-22 till December 2021.]


The total quantum of funds released in FY 2021-22 till December were on average 28 per cent lower than the same period in the previous year. There are, however, state differences. In FY 2020-21 till December, 29 states and UTs received less funds compared to the same period in the previous year. The decline was more than 40 per cent for states such as Karnataka, Maharashtra, Manipur, and Tamil Nadu. On the other hand, states such as Jharkhand and Rajasthan received more funds this year when compared to same period last year. As for Jharkhand, only ₹72 crore was released in FY 2020-21, whereas release stood at ₹194 crore on 31 December 2021.

**RELEASES FOR COOKING COST DECREASED BY 28% IN 2021-22 TILL DECEMBER 2021**

![Graph showing quantum change in GoI fund release for cooking cost during April to December in 2020-21 and 2021-22.]

Utilisation

- In FY 2020-21, on average, considering all states and UTs, 89 per cent of funds available for cooking cost and 88 per cent of total allocations towards cooking cost were spent. Utilisation was amongst the highest in Karnataka, Andhra Pradesh, and Madhya Pradesh where more funds were utilised than available. In contrast, it was lowest in Assam (41 per cent).

Cooks-cum- Helpers (CCH)

- According to the norm, one CCH must be engaged in a school having up to 25 students, two CCHs for schools having 26 to 100 students, and one CCH for every additional 100 students. As per PM POSHAN guidelines, an amount of ₹1,000 per month is provided as honorarium to a CCH for 10 months. The amount is shared between Union and states or UTs as per existing pattern.

- In addition, many states provide additional funds as honorarium to CCH. Based on FY 2021-22 PABs, 22 states and UTs provide additional honorarium from their own resources. In fact, the monthly honorarium in Tamil Nadu stood at ₹10,083 (average is taken as the state has special slabs) and in Kerala at ₹11,750 at an average. However, due to school closures because of the COVID-19 pandemic, and since the services of cooks were utilised only for packing and distribution of kits, CCH in Kerala received a significantly lower amount of ₹1,600 per month in FY 2020-21.

- Like foodgrains and cooking costs, on average, release of funds for CCH out of approved budget declined significantly. In FY 2021-22, till December only 49 per cent approved funds for CCH was released as compared to 80 per cent during the same period in FY 2020-21.

- States such as Punjab and Orissa saw the highest decrease with less than 50 per cent of approved budget released till December. During the previous year, the states had received 95 per cent and 79 per cent of their approved budgets, respectively.

![Graph: IN 2021-22, ONLY 49% GOI APPROVALS WERE RELEASED FOR HONORARIUM TILL DECEMBER, COMPARED TO 80% IN 2020-21 TILL DECEMBER](https://example.com/graph.png)


SPECIAL NUTRITION INTERVENTION

School Nutrition Garden

- In FY 2021-22, the Cabinet approved several initiatives to improve the efficiency and effectiveness of the scheme. One of such interventions was the development of school nutrition gardens to give children first-hand experience with nature and gardening. The harvest of these gardens is meant to be used in the scheme to provide additional micronutrients.
Progress on setting up nutrition gardens has been slow. At all India level, only 30 per cent schools have active nutrition garden out of all schools where setting up of kitchen garden is possible as of March 2021, whereas only 22 per cent schools out of all schools have active nutrition garden.

Only two states, namely Punjab and Odisha, had completed setting up nutrition gardens in more than 80 per cent of schools. In contrast, less than 20 per cent of schools in Jharkhand, Bihar, West Bengal, Madhya Pradesh, and Rajasthan had set up nutrition gardens.

### Coverage

**Provisions Made for Eligible Beneficiaries Under Food Security Allowance (FSA)**

Due to school closures, FSA was provided in different forms across states and UTs. This ranged from either foodgrains and DBT of cooking cost or foodgrains, pulse, oil, etc to a combination of both.

### 13 States and UTs Provided Foodgrains and DBT of Cooking Cost for the Provision of FSA

<table>
<thead>
<tr>
<th>State/UT</th>
<th>Foodgrains and DBT of Cooking Cost</th>
<th>Foodgrains and pulses, oil, etc.</th>
<th>Combination of both</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andhra Pradesh</td>
<td>-</td>
<td>Yes</td>
<td>-</td>
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<tr>
<td>Bihar</td>
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</tr>
<tr>
<td>West Bengal</td>
<td>-</td>
<td>Yes</td>
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</tbody>
</table>

Thirteen states and UTs provided foodgrains and DBT for cooking cost, 16 states and UTs provided foodgrains and pulse, oil, etc, and 6 states and UTs provided combination of both under FSA provision.

**FSA Coverage**

The number of students provided FSA was marginally higher than those approved by the PAB.

In FY 2020-21, 9.25 crore students were initially approved for FSA. Due to the pandemic and additional demand, more students were approved and at the end of the year, total number of approved students for FSA stood at 10.31 crore. Yet, as per official data, 10.67 crore students were provided FSA, which was 1.42 crore higher. In other words, even after accounting for additional coverage, 36 lakh additional students, beyond the approved figure, were provided with FSA.

There were variations among states. Gap between FSA approved and FSA provided was highest in Madhya Pradesh and Bihar. In Tamil Nadu, on the other hand, 35 lakh students were provided FSA out of the approved figure of 43 lakh students.

36 LAKH MORE STUDENTS WERE PROVIDED FSA THAN APPROVED FOR 2020-21

![Graph showing the number of students approved and provided with FSA in 2020-21](image)


**SOCIAL AUDITS**

Social audit is a democratic process involving a collective monitoring of a scheme by people’s active involvement, covering issues of equity, equality, and expenditure management. Under the revamped scheme, district-wise social audits have been made mandatory for greater accountability.

In FY 2019-20, out of 36 states and UTs only 16 had fully or partially conducted social audit in their districts. In FY 2020-21, due to the COVID-19 pandemic, this dropped further and only 7 states had conducted the social audits. Even when audits were undertaken, they were often not done regularly and did not always cover every district. In FY 2019-20, only two states namely, Jharkhand and Himachal Pradesh, had conducted social audits in all districts. In FY 2020-21, Assam was the only state to have done the same.