

ANALYZING FUNDS MANAGEMENT IN THE PM-POSHAN SCHEME: A FOCUS ON UTTAR PRADESH"

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ABSTRACT

A strong financial structure and effective funds management is a base of any successful scheme launched by the government for the benefits of the society. In India, most of the good schemes were not implemented effectively due to sound funds management so it is very important to analyze the financial management of social schemes so that they can benefit the society for a long time period. PM-POSHAN scheme is one of the most important schemes launched by the government for the development of the needed children of the society.

The objective of the present research study is to bring some light on funds management of PM POSHAN Scheme for better economical implementation so that it will work without any economic hurdle. On September the Cabinet Committee on Economic Affairs (CCEA), presided over by Prime Minister Narendra Modi, approved a new meal programme known as the "Pradhan Mantri Poshan Shakti Nirman" scheme (PM Poshan Scheme) for government and government-aided schools for the following five years. This programme will also include the current "Mid Day Meal" programme.

KEYWORDS: Funds Management, PM-POSHAN, MDM, Budgetary Allocation,

INTRODUCTION

Since India's independence, the central government has provided state governments with funding through a variety of avenues to support their priorities for economic development and social benefits. A sizable percentage of financial aid is taken via centrally sponsored schemes (CSSs). CSSs are programmes that are created and partially or entirely funded by the federal government, but are carried out on topics on the state and concurrent lists by state governments in accordance with guidelines established by the federal government. It is crucial to ensure that the funding allotted by the federal government is adequate to achieve its main goals, which include eradicating poverty and promoting rural development, primary sector expansion, development spending, and urban renewal. We first concentrate on the trends in the amounts given to schemes.

PM POSHAN is one of the most important centrally sponsored schemes under the National Food Security Act of 2013 is Shakti Nirman (PM POSHAN), formerly known as the National Programme of Mid-Day Meal in Schools (NFSA). The scheme's main goal is to improve the nutritional status of students in classes I through VIII who attend qualified schools.

LITERATURE REVIEWS

Final Report August, SCERT, Chhattisgarh (2014) according to the report the mid-day meal programme has become a mandatory component of elementary education because of the

program's effectiveness, and enrollment, retention, and attendance in primary and upper primary schools have all increased dramatically. In accordance with NP-NSPE 2006, the Mid-Day Meal Program updated the rules. It used to be known as the National Program for Nutritional Support to Primary Education, but it is now more commonly referred to as the National Program for Mid-Day Meal. In this updated version, the conversion cost per child per day was raised from Rs. 1.00 to Rs. 1.50 in order to improve the nutritional status of the students. Chhattisgarh is the only state in India where the state share is Rs. 1.00 and the conversion cost of the State is split 60:40, making the state's rate of cooking cost Rs. 2.50 per child per day.

Report of the Comptroller and Auditor General of India for the year ended March 2014, The Ministry of HRD provides the majority of funding for the MDM Scheme. The following methods of central support are used by the states:

- i. providing elementary and upper primary students with free foodgrains (wheat/rice) at a rate of 100 grams/150 grammes per day from the closest FCI godown;
- ii. reimbursing the real expenses incurred for moving food supplies from the local FCI godown to the elementary school.
- iii. Arunachal Pradesh, Assam, Meghalaya, Mizoram, Manipur, Nagaland, Tripura, Sikkim, J&K, Himachal Pradesh, and Uttaranchal were among the 11 special category states, with the rate for each state being 100 per quintal (raised to 125 per quintal as of December 1, 2009).
- iv. For all other states and the U. T., 75 per quintal.
- v. In addition to helping with the expense of cooking, the Center and NER states split a monthly honorarium payment of \$1,000 90:10 each, while the other states and UTs split it 75:25.
- vi. assisting in the construction of a kitchen cum store in stages at a maximum cost of Rs. 60,000 per unit.
- vii. help for the provisioning and replacement of culinary equipment in stages, at a cost of around Rs. 5000 per school.
- viii. providing 1.8% of the overall amount of aid to states and U.T.s for management, monitoring, and evaluation (M M E) on (a) free food grains, (b) transportation costs, and (c) cooking costs. The Central Government will use an additional 0.2% of the aforementioned amount for management, monitoring, and assessment.

Shollapur, M. R., & Baligatti, Y. G. (2010) effective fund management generally entails obtaining money and using it in a way that creates income adequate to cover operational and financial costs and contributes to a fair return on capital. As a result, the goal of making profits must be achieved through a suitable design of funds management based on sensible business concepts. A study on the cost-benefit analysis of bank money was required as a result of this way of thinking. A thorough assessment of the literature served as the foundation for the creation of an analytical framework for the cost-benefit approach to finances management.

Sahai, C. S. (2014).all the participants in the system must be knowledgeable about food safety, health hygiene, and nutrition for MDMs to be implemented effectively. Local youth, non-governmental organisations, and engaged social workers may all contribute significantly to this plan. Therefore, there should be no compromise on educational quality or instructional time. The MDM must be provided by three people, an organiser, a cook, and a helper, according to a model used in Gujarat or Karnataka. The MDM programme in the nation is the largest in the world, thus every effort must be made to make it effective. The program's ultimate success will depend on adequate staff. on ongoing public involvement, vigilance, and government interest in the initiative. The distinctions between rural India and "urban India" may be eliminated, and the idea of "inclusive growth" can also be realised, by educating every kid in the nation.

Ajibolade, S. O., & Oboh, C. S. (2017) in this study, government budgeting and spending procedures in Nigeria, a developing nation, are empirically examined. It looks at Nigeria's current situation with budgeting and public funds management (PFM). It also looks at how well the government has managed the economy of the country through the employment of the budgeting mechanism. The results show that the country's annual budgeting strategy is flawed and falls short of its financial goals. The budget reveals a lack of openness and insufficient accountability in PFM. Findings also point to a discrepancy between Nigeria's level of economic progress and its level of public spending.

Navaneethan, et al.(2011) many nations have developed better regulations, and as a result, they have made progress in lowering the number of underweight children. Within a decade, Bhutan, an Indian neighbour, has cut the proportion of underweight children in half [40]. Even while the Mid-Day Meal Program's aim included boosting pupils' nutritional status, this was not the case in reality. In order to ensure the success of any health initiative, there must be strong political support [41]. Additionally, the programme needs to be equitably organised among all the towns.

OBJECTIVE OF THE STUDY

The study has been undertaken to assess the following objectives:

1. To be familiar with the need and future perspective of the PM-POSHAN scheme.
2. To analyze the financial management and bring some light on current funds management of the PM POSHAN Scheme.
3. To study the funds allocation of five largest states of India regarding PM-POSHAN Scheme.
4. To know the trend of distribution of central assistance category wise among the top five largest states of India.
5. To give some valuable suggestions for better funds management of the PM-POSHAN Scheme.

METHODOLOGY

The main data was gathered from secondary sources i.e. union budget, various reports published on midday meal scheme, previous research papers etc. and primary data are collected from the discussion with teachers, and authorities at upper primary level schools in both urban and rural regions. Different aspects of anxiety were taken into account using a self-created structured questionnaire, including socioeconomic status, educational background, curriculum structure, and teaching methodology. The association between kids' academic success and their midday meal has been examined using the Chi-square test.

DATA ANALYSIS

On the Global Hunger Index India is ranked 94th out of 107 nations, one of the lowest positions and even lower than its neighbouring countries. This index states that "India is having a serious hunger crisis," which results from a lack of funding allocated in relation to the country's actual needs for the food security programme, particularly the midday meal programme, now known as the PM-POSHAN programme.

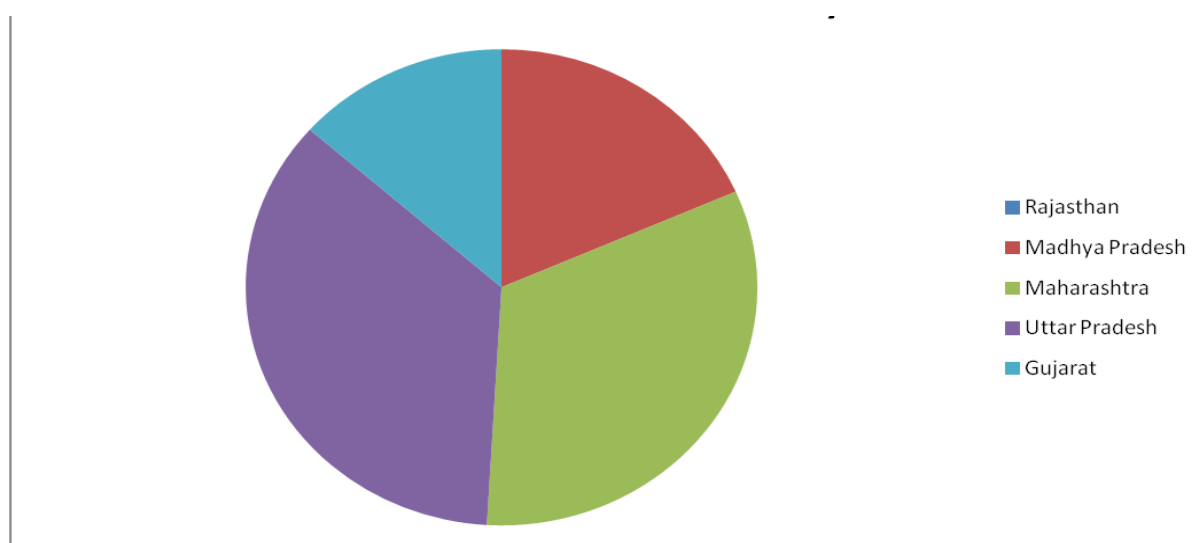
Financial Year	Released Funds (cr.)
2018-19	9518.08
2017-18	9,095.81
2016-17	9483.40
2015-16	9151.55
2014-15	10,526.97
2013-14	10,927.21
2012-13	10,867.90
2011-12	9901.91

RELEASE OF CENTRAL ASSISTANCE OF MDM FOR THE YEAR 2022-23

If we examine current central assistance for the midday meal for the years 2018–2019 among the top–largest states in India, we discover that Uttar Pradesh, the fourth–largest state, will receive Rs. 700 crore, which is 78.57% more than the amount received by the first–largest state, Rajasthan, 93.37% more than the second–largest state, Madhya Pradesh, 9.54% more than the third–largest state, Maharashtra, and 164.15% more. It is quite clear that the distribution of central assistance for midday meals does not depend on geographic location but rather on factors such as the socioeconomic status of the state, the gross enrollment rate of elementary school students, the efficiency of the administrative process, the perception and awareness of the state's residents, etc.

States	Rs. (approx crore)
Rajasthan	392
Madhya Pradesh	362
Maharashtra	639
Uttar Pradesh	700
Gujarat	265

Source: Union Budget

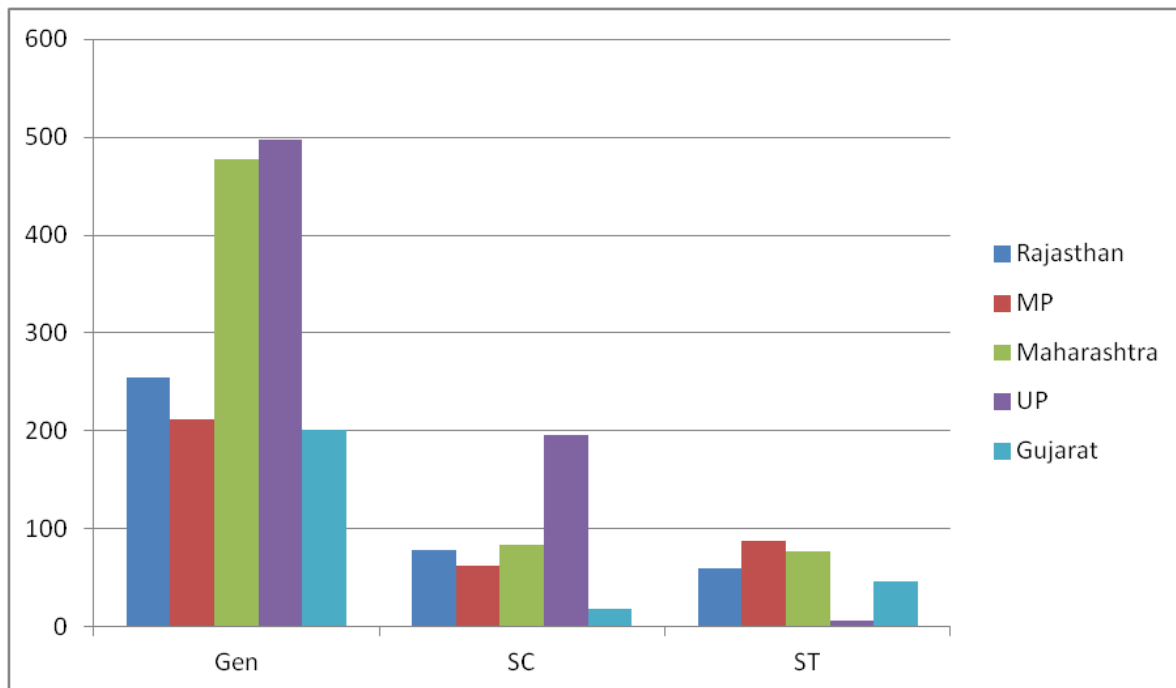


CATEGORY WISE OF CENTRAL ASSISTANCE OF MDM FOR THE YEAR 2018-19

According to an analysis of the data of central assistance of MDM among the top 5 largest states of India, organised by category The general category received the highest allocation of Rs. 1,643 crore, the schedule caste received the second highest amount of Rs. 439 crore, and the schedule tribes received the lowest amount of Rs. 277 crore. Among the top five largest states, Uttar Pradesh is given the highest funding (498 crore rupees) for the general category, the second highest for the scheduled caste, and the least (6 crore rupees) for the scheduled tribes.

States	Gen.	SC	ST
Rajasthan	254	79	60
Madhya Pradesh	212	62	88
Maharashtra	478	84	77
Uttar Pradesh	498	196	6

Gujarat	201	18	46
Total	1,643	439	277



SUGGESTIONS

Based on the study's analysis, it could be advised that the government must focus more attention on PM-POSHAN plan financing so that all primary school pupils can be benefitted. Central assistance must be allocated on the basis of socioeconomic status, the gross enrollment rate of its elementary school students, the effectiveness of its administrative procedures, the perception and awareness of its citizens, etc.

CONCLUSION

Based on the findings of the research and discussion, it can be concluded that India is experiencing a serious hunger crisis, which is caused by a lack of funding for the food security programme, particularly the midday meal programme, now known as the PM-POSHAN programme, relative to the country's actual needs. The amount of money allocated for the midday meal programme grew by only 0.87%, which is almost anything, between the years 2011–2012. The government has to pay this initiative greater attention if it is to be implemented successfully throughout India. It is abundantly clear that the distribution of central funding for midday meals is influenced less by a state's geographical location than by its socioeconomic status, the gross enrollment rate of its elementary school students, the effectiveness of its administrative procedures, the perception and awareness of its citizens, etc. Among the top five most populous states, Uttar Pradesh receives the highest money for the general category (498 crore rupees), the second highest for the scheduled caste, and the least for the scheduled tribes (6 crore rupees).

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