

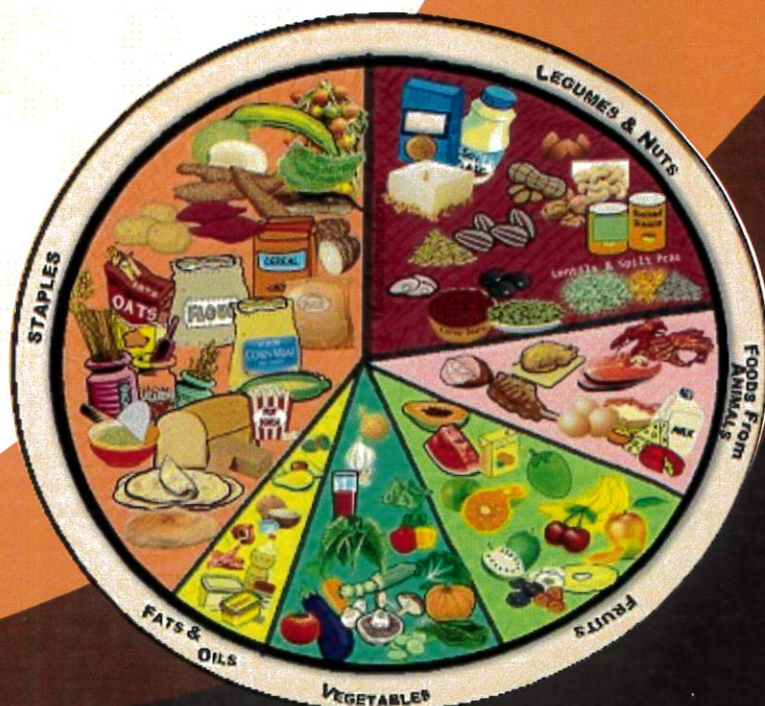


AUDIT OFFICE OF GUYANA

PROMOTING GOOD GOVERNANCE, TRANSPARENCY
AND IMPROVED PUBLIC ACCOUNTABILITY

REPORT OF THE AUDITOR GENERAL

ON AN ASSESSMENT OF THE MINISTRY OF EDUCATION'S HINTERLAND SCHOOL FEEDING PROGRAMME



A PERFORMANCE AUDIT





The Auditor General is the external auditor of the public accounts of Guyana, and is responsible for conducting Financial and Compliance, Performance and Value-for-Money and Forensic Audits with respect to the Consolidated Financial Statements, the accounts of all budget agencies, local government bodies, all bodies and entities in which the State has controlling interest, and the account of all projects funded by way of loans or grants by any foreign State or organization.

In conducting Performance and Value-for-Money Audits, the Auditor General examines the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently and effectively with due regard to ensuring effective internal management control.

This report has been prepared in accordance with Part V Section 24 (1) (b) of the Audit Act 2004. In conducting this Performance Audit, we followed the Code of Ethics and Standards and Guidelines for Performance Auditing of the International Organization of Supreme Audit Institutions (INTOSAI), of which the Audit Office of Guyana is a member.

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PERFORMANCE AUDIT REPORT

An Assessment of the Ministry of Education's Hinterland School Feeding Programme



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EXECUTIVE SUMMARY

Why we did this audit

Studies conducted by the World Food Programme show every day, countless children turn up for school on an empty stomach, which makes it hard to focus in class. Having food at school daily can mean not only better nutrition and health but also increased access to education. Annually, millions of dollars were spent on the Hinterland School Feeding Programme. Therefore, it was important to determine whether expenditures of the Programme were properly planned and used for the purpose intended and whether every child who was eligible for a nutritious meal actually received one. The audit covered the period from 1 January 2018 to 30 June 2022.

Key messages

The Ministry of Education did not effectively manage the Hinterland School Feeding Programme in eighteen schools to ensure a nutritious meal was provided to each eligible student daily.

What we found

School Feeding Programme expanded: The Ministry made a great effort to ensure that the Hinterland School Feeding Programme is expanded to reach more schools in the most vulnerable areas in the Hinterland and Coastal regions. This led to an overall increase in the number of schools and student beneficiaries.

Students not catered for due to poor planning: Monies were allocated based on a recurring figure and not actual enrolment. This resulted in the Ministry not catering for almost 700 children in eight schools for a particular year. In addition, schools received funds as late as two weeks due to the lengthy time taken to process and uplift payments by the Ministry. As a result, students could be denied a nutritious meal.

Meals not monitored for compliance with Nutritional Standards: While there was some monitoring at the Ministry, Regional and School levels on other Programme activities, no monitoring was done to ensure students were provided with nutritious meals in appropriate portion sizes, thus ensuring school meals conform to the Ministry of Health Food Based Dietary Guidelines.

Meals provided were not nutritious: Meals served to students were undersized and contained less than half of the required nutrients. This was a result of cooks who did not understand the total calories and proteins needed and would often average. Also, menus offered throughout the years had repetitive dishes. Therefore, students' nutritional needs were not met through the provision of meals at schools

Way forward

The Audit Office made 27 recommendations to the Ministry for improvements. Through the full implementation of the recommendations, the Hinterland School feeding program will be better managed, allowing more vulnerable children to have access to nutritious meals.

Introduction

1. Guyana's Hinterland Community-Based School Feeding Programme (HSFP) began as a pilot programme in 2007 under the World Bank -Education for all-fast track initiative project. Based on its success the Government of Guyana reintroduced the Programme in 2010. This Programme is fully funded by the Government of Guyana and is operated under the Ministry of Education. This Programme initially targeted vulnerable students of Nursery and Primary Schools, grades 1 and 2 in the hinterland regions № 1, 7, 8 and 9 and rural, remote communities found in region № 2. It was later expanded to include some schools in the riverine coastal regions № 3, 5 and 10. As of March 2020, a total of 218 schools with over 26,000 students are benefitting from a hot meal when they attend school.

2. For the purpose of this audit a total of eighteen schools comprising of nursery and primary were randomly selected for audit examination in regions № 1, 7 and 9.

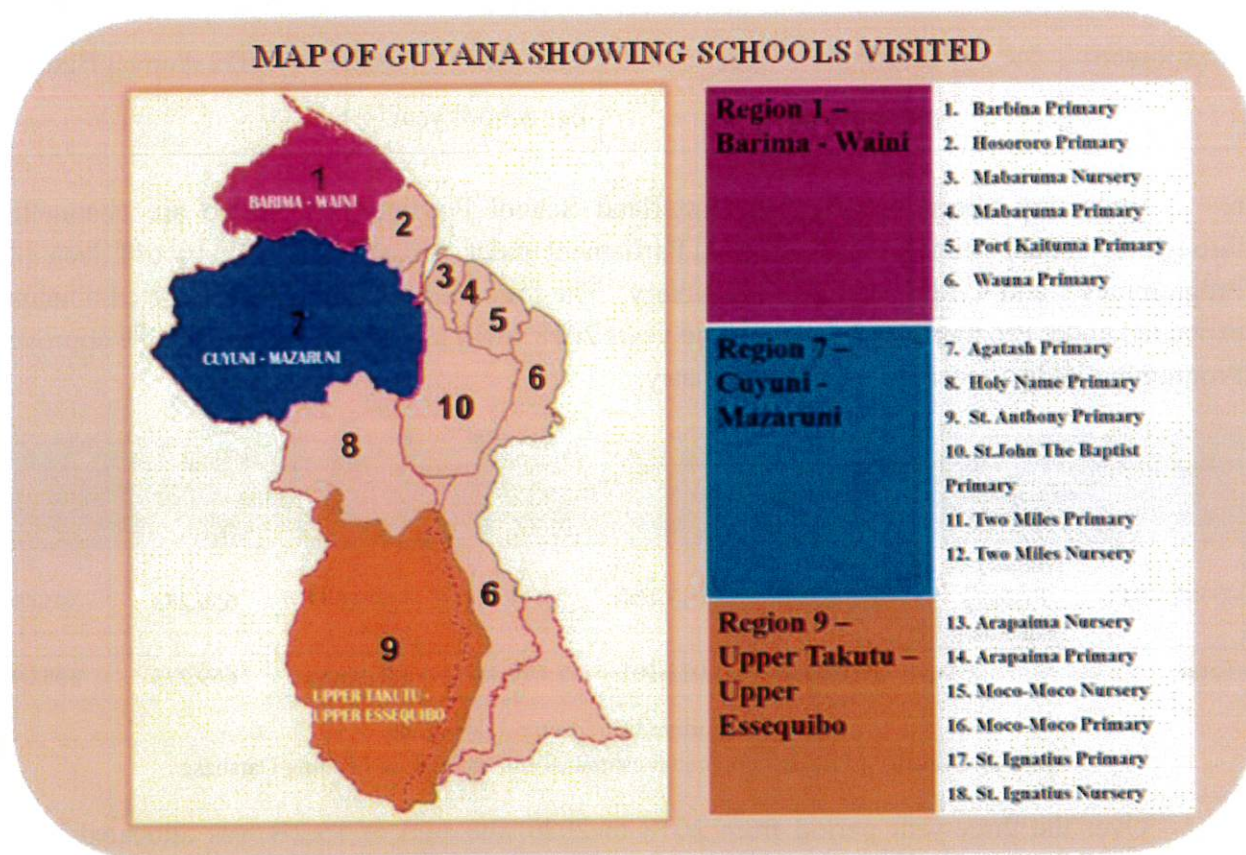


Figure 1 – Schools visited in Regions 1, 7 and 9

Source: Audit Office of Guyana

Programme background

3. This Programme aims to provide vulnerable students with a daily balanced and nutritious meal (lunch) in the hinterland regions. The goal is to facilitate closer collaboration between the school and the community with a view to enhancing pupils' educational opportunities and performance along with strengthening the relationship between parents and schools.

4. The Hinterland regions are inhabited largely by the Indigenous people. Many of these communities in these regions are small and remote, and access to these communities is difficult. In the 2011-2015 Guyana poverty reduction strategy papers, it is indicated that the Indigenous communities (hinterland regions) exhibit the highest poverty level (54%), suffer from food insecurities and have the lowest level of school attendance in Guyana.

Budget and funding

5. The calculation for the budget for each school is indicated in the table hereunder;

Enrollment	* / x	G\$185.00	per	* / x	192 school days	=	G\$ Annual Budget
		pupil per day			per school year		

6. Budgetary allocations for the Hinterland School Feeding Programme are channelled through the annual estimates received from Parliament under, Agency 40 – Ministry of Education, Programmes 3 and 4, Line item 6292 – Dietary. The following table outlines budgeted amounts expended under Programmes 3 and 4 for the years 2018, 2019 and 2020 compared to the approved Programme budget received from the Ministry.

Line Item 6292	Description	Original Budget 2018 \$'000	HSF Budget 2018 \$'000	Original Budget 2019 \$'000	HSF Budget 2019 \$'000	Original Budget 2020 \$'000	HSF Budget (March) 2020 \$'000
403 & 404	Nursery & Primary Education	2,109,000	1,013,101	2,459,008	1,079,047	659,273	395,690
Total		2,109,000	1,013,101	2,459,008	1,079,047	659,273	395,690

Table 1– Approved Budgetary Allocations

Source: Ministry of Education annual estimates and the School Feeding Database

7. Over the three-year period from 2018 to 2020, the sum of \$5.2B was allocated to the Ministry of Education for Dietary Supplies. Of that amount, 47 % represents the Hinterland School Feeding Programme

Roles and responsibilities

8. The Hinterland School Feeding Programme was executed through a collaborative effort between the Ministry of Education, the Regional Education Department and schools. The Programme operates with community volunteers and paid kitchen workers. Members of the teaching staff are not authorized to participate in the preparation of food, in accordance with Ministry of Education regulations. However, the Head Teacher, as the Ministry's responsible person, has the overall responsibility for the day-to-day functioning of the Programme. The roles and responsibilities of the agencies are described in the flowchart in Figure 2.

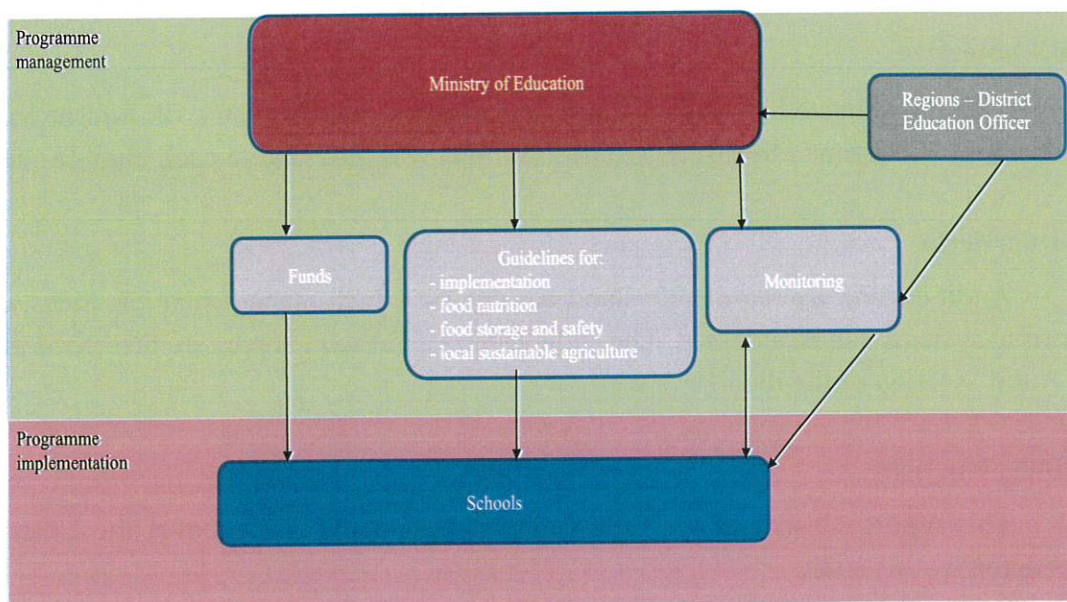


Figure 2 – Roles and responsibilities of agencies
Source: School Feeding Operational Guideline

Reasons for undertaking the audit

9. The Government of Guyana through the Ministry of Education introduced the Hinterland School Feeding Programme to provide healthy and nutritious food produced locally to the most vulnerable students in the country. The Audit Office of Guyana has undertaken this review to determine:

- The Ministry's ability to plan, coordinate and communicate a shared direction for the effective management of the programme.
- What steps are taken by the MoE and schools to ensure standards and guidelines are adhered to, local tastes and preferences are included and each student receives a meal in the required quantity and quality.

- Whether the Ministry of Education is working together with the Food Policy Division, Regional Education Departments and School Feeding Committees to monitor the Schools Programme activities specifically ensuring:
 - Accountability for the use of resources
 - Compliance with nutritional requirements
 - Purchase of locally produced ration
 - Community involvement
 - Achievement of educational outcomes

Audit objective

10. The main objective was to determine whether the Ministry of Education effectively managed the Programme to ensure a nutritious meal was provided to each eligible student.

Audit criteria

11. Audit criteria are reasonable standards against which management practices, controls and reporting systems can be assessed. The audit criteria and their sources are presented in the “About the Audit” section of the report.

Report structure

12. This report consists of the following three chapters, which cover the Lines of Enquiry considered by this audit:

Chapter 1 – Programme Planning and Direction

Chapter 2 – Programme Monitoring and Evaluations

Chapter 3 – Food and Nutrition Management

Chapter 1

Programme Planning and Direction

Criterion 1.1

The Ministry of Education School Feeding Programme is expanded to reach all vulnerable and eligible students in Nursery and Primary Schools.

Programme Coverage

13. The Food and Nutrition Security Strategy provides an institutional framework that includes School Feeding as one of its components. It states that the Feeding Programme should be updated to reach all vulnerable and eligible students in Nursery and Primary Schools. Guyana's Hinterland Community-Based School Feeding Programme targets vulnerable students of Nursery and Primary Schools, grades 1 and 2 in rural, remote communities found in Regions 1, 2, 7, 8 and 9. To participate, Schools are required to meet the following eligibility criteria:

- equipped with a kitchen,
- have a Management Committee (between Schools and the community),
- have basic training in food preparation, storage and environmental health,
- identification of key personnel such as Cooks etc,
- establish a Savings Bank Account where applicable and
- fill out an application form

14. In order for the Ministry to increase coverage and expand its School Feeding Programme, it is necessary to promote and develop strategies and have established systems in place that will allow all eligible Schools to have an equal opportunity to be part of the Programme. During interviews conducted with Officials at the Ministry, it was indicated that criteria are communicated through community meetings. These meetings are not done in a scheduled manner and would only be done when issues arise within the community. Village Leaders, who are part of the Management Committee are also tasked with the responsibility to liaise with the relevant stakeholders within the community. However, these are the only means used by the Ministry to communicate Programme criteria. The Ministry does not utilize outreach programs and public awareness campaigns to sensitize communities about the importance and benefits of the Programme nor inform them of how they can become eligible

Recommendation: *The Audit Office recommends that the Head of Budget Agency should use other means including but not limited to outreach programs and public awareness campaigns to communicate the importance and benefit of the Programme to all stakeholders.*

Management's Response:

As it pertains to promotion, sensitization and awareness of the National School Feeding Programme, the National School Feeding Policy (in final draft) will advise on the development of a Communication strategy and a standardized application and assessment process. In the interim, the CBSFP has been in communication with the village and school administrations of unserved Schools providing guidance on the current requirements to be included in the National School Feeding Programme. In instances, where it appears unlikely that these Schools will not be able to satisfy the prerequisite requirements, the National School Feeding Programme has/will explore the implementation of another modality – juice and biscuits or breakfast model.

15. At the end of March 2020, a total of 218 Schools with over 26,000 students benefitted from a hot meal when they attended school. Officials at the Ministry explained that all Schools within the Hinterland regions (1, 2, 7, 8 and 9) and some Schools in the riverine coastal regions (3, 5 and 10) are targeted by the Ministry to be part of the Programme. Table 2 below displays Programme coverage over a three-year period.

Regions	2018		2019		Mar-20	
	No of Schools	No of Students	No of Schools	No of Students	No of Schools	No of Students
1	66	8,057	66	9,669	67	9,517
2	22	2,217	25	2,497	25	2,497
3	-	-	4	162	4	162
5	-	-	3	195	3	195
7	29	4,304	30	4,448	30	4,409
8	24	2,458	24	2,474	24	2,483
9	64	7,261	64	7,448	64	7,448
10	-	-	1	67	1	67
Total	205	24,297	217	26,960	218	26,778

Table 2 - Programme Coverage
Source: Ministry of Education School Feeding Database

16. In 2018 the Programme assisted over 24,000 student beneficiaries with a hot meal. Additionally, the Programme expanded its coverage in 2019 by including twelve Schools and feeding an additional 2,663 students. In March 2020, one additional school in Region One came on board. During the three-year period, there was an overall increase of 10% in student beneficiaries. Figure 3 provides the percentage of Schools targeted in the Hinterland Regions when compared to the total Schools in those Regions.

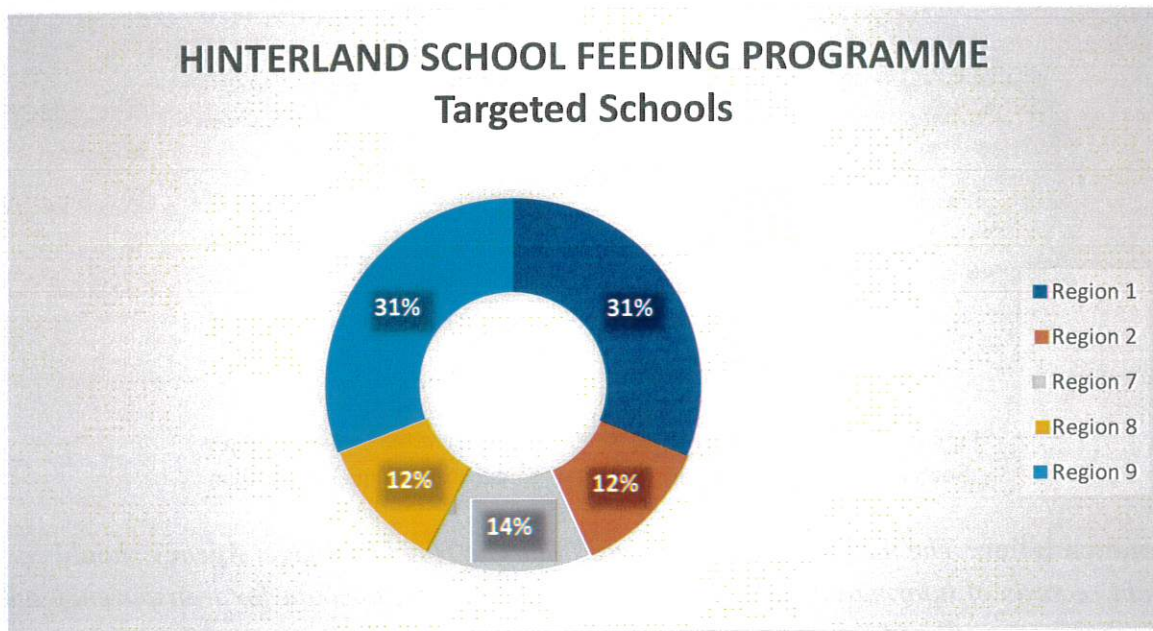
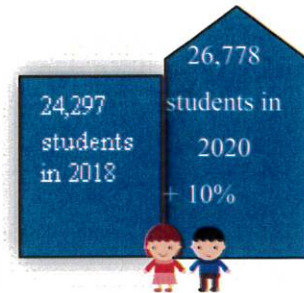


Figure 3 - Actual Schools in Hinterland Regions as of March 2020
Source: Audit analysis of the Ministry of Education School Feeding Database

17. It was observed that in the year 2019, there were three additional Regions that benefitted from the Programme. It was explained by officials at the Ministry that the Programme intends to expand its coverage over time and a total of 66 Schools were planned for within the riverine coastal Regions of 2, 3, 4, 5, 6 and 10 as reflected in the Ministry's Annual Work Plan 2019. Approval was granted for fourteen Schools, however, only eight benefitted. The Coordinator explained that efforts were made to inform Schools of the importance of the Programme through seminars and meetings held with head teachers.

18. It should be noted, that the number of coastal Schools reached fell short of what the Ministry initially planned due to the closure of Schools in April 2020. Even though the Ministry provided its Annual Work Plan to show the new coastal Schools targeted, there was no documentary evidence to show how decisions were arrived at, to have additional Regions included. It was mentioned by officials at the Ministry that decisions were made based on meetings held,

however, no minutes were produced for audit examination. The Ministry's records management process is inadequate and the required skills to carry out the records management process effectively are lacking. Figure 4 below provides the percentage of the 66 targeted Schools in the riverine coastal Regions.

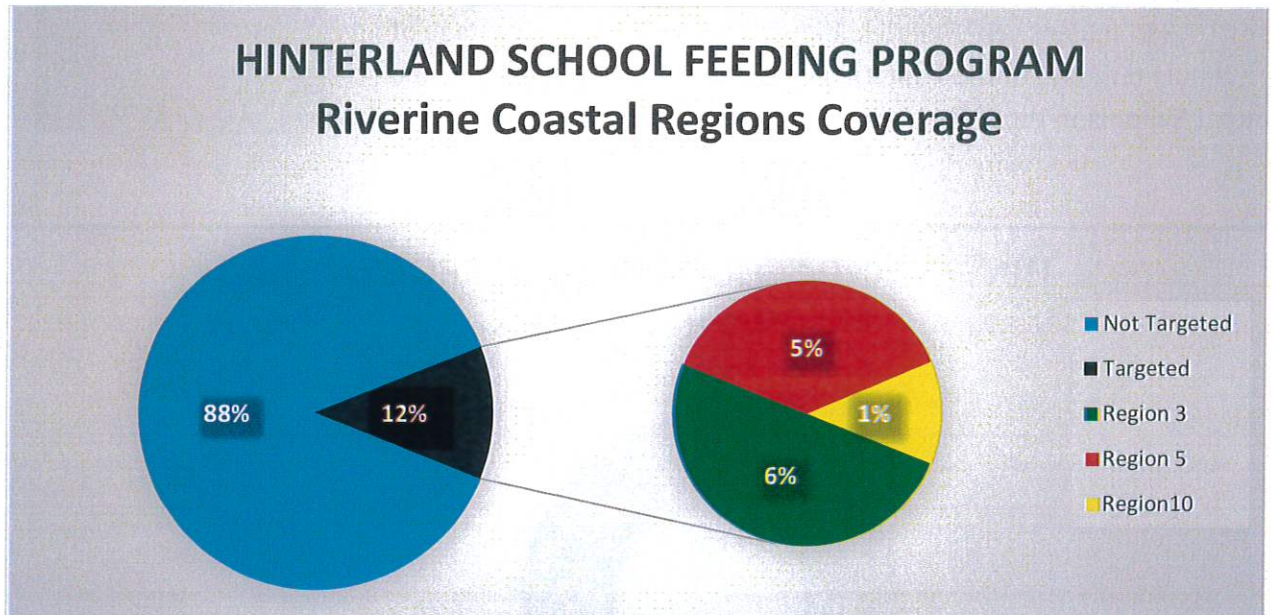


Figure 4 - Percentage of targeted Schools in the riverine Coastal Regions
Source: Audit analysis of the Ministry of Education Annual Work Plan

Recommendation: *The Audit Office recommends that the Head of Budget Agency should ensure relevant records of information are maintained to support and account for transparency taking into consideration all actions and decisions made.*

Management's Response:

The expansion of the coastal Schools was addressed under different modalities – For the September 2023 school term, 234 coastal Schools were added under the Breakfast Programme.

The Ministry has taken a proactive step towards enhancing the efficiency and effectiveness of the National School Feeding Programme (NSFP) by expanding its workforce. This strategic decision involves the addition of a technical officer and two clerical officers, with the primary objective of addressing the existing inadequacies within the NSFP's record management system – receiving, processing, storing and reporting.

Gender Equality taken into consideration

19. The 2014 – 2018 Education Sector Plan states” that the Ministry of Education is to ensure that all citizens of Guyana, regardless of age, race, gender, creed, physical or mental disability, or socio-economic status, are given the best possible opportunity to achieve their full potential. This is achieved through equal access to quality education as defined by the standards and norms outlined by the ministry”. Included in the plan are data from the planning unit database which shows gender-specific data such as enrollment rates, out-of-school rates and performance rates. However, during observation conducted at the various Schools in the audited regions, it was noted that the Programme takes gender equality into consideration. There were more women from the villages who were part of the school feeding committee and had important roles such as Cooks and treasurers. Further, analysis of gender-disaggregated enrollment data obtained from the Ministry’s database showed no major differences in the ratios for males and females.

Criterion 1.2

The Ministry of Education effectively plans and budgets for all school feeding needs of eligible students.

Comprehensive needs assessment not done

20. The Ministry should conduct yearly needs assessments on the current situation of students in Schools in terms of food and nutrition, food safety and other Programme areas that may be affected. This would help the Ministry to have a comprehensive understanding of the needs of the Programme. It would also identify any risks or challenges facing the Programme and allow them to effectively plan and respond to the needs of the population.

21. During the period under review, we found that the Ministry did not conduct a comprehensive needs assessment to cover all Programme areas. Rather, lotted assessments along with annual education statistics were gathered, compiled and analyzed for Programme planning. The lotted assessment takes into consideration the educational situation of the Programme and its financial status along with the management process. Whereas, the annual educational statistics entail the number of enrolled students by region and gender, increases in enrollment, attendance etc. Therefore, the Ministry was unable to identify all priority needs of the Programme and determine whether there were significant changes that needed to be made in the food and nutritional aspect of the Programme. In addition, the Ministry would be unable to effectively plan and be responsive to the needs of the population.

22. Work Plans for school feeding for the period January 2018 to March 2020 were presented for audit examination. It captured various planned activities such as delivering operational funds to additional Schools, training management personnel and monitoring visits. Expected timelines were also outlined as per quarters. We sought to assess progress towards expected outputs however the Work Plans were not updated to reflect same. As a result, we were unable to determine progress toward planned activities.

Recommendation: *The Audit Office recommends that the Head of Budget Agency should include the nutritional needs of students in their needs assessment when planning for the Programme.*

Management's Response:

The National School Feeding Policy will also provide a structure to rectify the concerns raised by implementing a comprehensive needs assessment process that delves into all priority areas, including food and nutrition, financial sustainability, gender and management processes etc. This holistic approach will enable us to make informed decisions that truly reflect the needs of the population we serve.

Recurring enrollment figures used to allocate funds

23. We expect the Ministry to provide sufficient funds to meet the needs of the Programme in order to provide students with nutritious and healthy meals. During the period under review, we test-checked a random sample of Schools' enrollment in the Programmes' Database from Regions 1, 7 and 9 and compared it to the actual enrollment obtained from the respective Regional Offices as shown in Appendix 1. We found that although the Ministry budgeted an increase of 2% to 2.5% in enrollment yearly, based on the sample taken, more than 50 % of the time the Ministry would use the same enrollment figure year after year to allocate funds to Schools. The actual enrollment from the Regional Educational Departments was not taken into consideration as there were vast differences that were observed. We found that there were 52 instances where the enrollment figures used by the Ministry were far more than the actual enrollment figures used by the Regional Departments.

24. In addition, there were also 26 instances where the enrollment figures in the database were much less than the actual enrollment. This led to a situation where the Ministry did not cater for almost 800 students at eight Schools. It was explained by officials at the Ministry that unless the Schools inform them about changes in enrollment during the term, the Ministry would continue to use the same figures. As a consequence, the Ministry allotting more monies to Schools than actual enrolled students would allow them to have at their disposal excess monies. This can result in unauthorized purchases. For instance, where the Ministry uses fewer enrollment figures to allot monies to Schools than actual enrolled students, may result in students not having healthy and nutritious meals.

Recommendation: *The Audit Office recommends that the Head of Budget Agency should ensure accurate enrollment data are sourced from the relevant departments or Schools before allocating monies to avoid an excessive over or underestimation of students.*

Management's Response:

The Community-based School Feeding Programme has implemented a system to cross-reference the enrolment figures provided by the Central Planning Unit/Regional Education Departments against the actual numbers on the school rolls via the Programme's Monitoring visits feedback loop. As a result, the enrollment numbers are updated at least once per term, thereby providing a more accurate representation of the Schools' populations and as a result, monetary disbursements.

25. It should be noted that although the cost per meal per student is \$185 per day, this cost as mentioned in the Operation Guideline includes monthly operational costs such as the cost of food, cooking gas, transportation and stipend for cooking staff. We examined expenditure from a random sample of fifteen Schools' Financial Statements within Regions 1, 7 and 9 to determine how Programme costs were allocated. A total of 47 months' Financial statements were provided by the School Feeding Unit for audit examination. However, a representative sample could not be obtained yearly since the Ministry did not have copies of all monthly statements. The chart below shows the cost per category expressed as an average percentage.

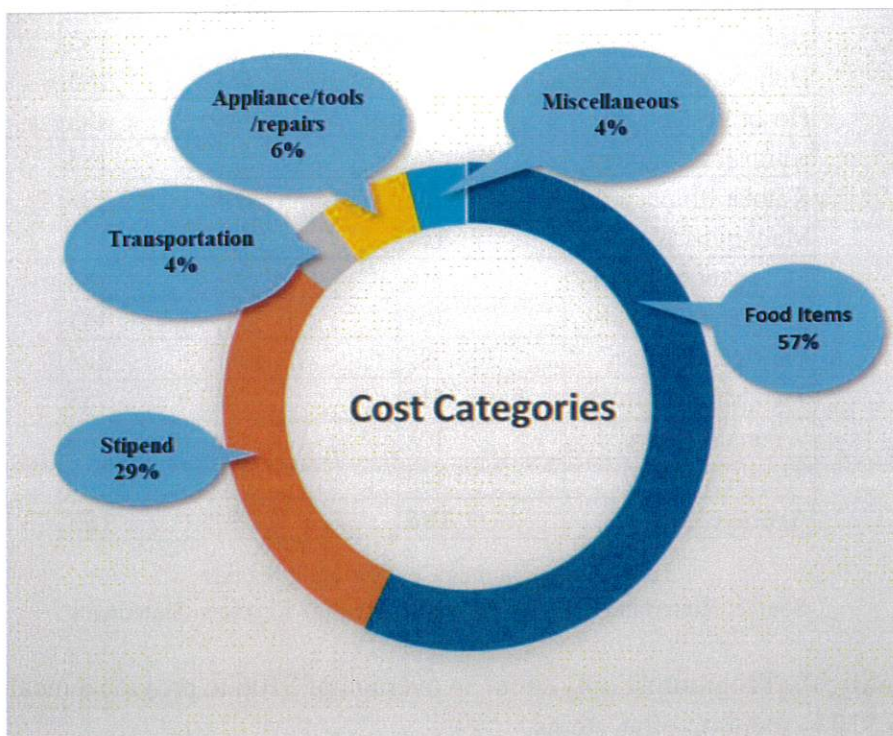


Figure 5 - Cost Categories
Source: Schools' Financial Statements

26. As shown in Figure 4 above, 57% of the total Programme cost went towards providing an actual meal to the students. Almost 30% of the cost went towards paying stipend which represents the second largest Programme cost. Audit verifications revealed that stipends were paid to treasurers and handymen which is outside of the Programmes' Guidelines. The Guideline stipulates costs are only to be paid to selective kitchen staff such as Head Cooks and Cooks. Monies paid to treasurers vary from school to school with the lowest cost being G\$5,000 to the highest being G\$26,000 per month. Handymen, on the other hand, were paid a daily cost which ranged from G\$1,000 to G\$1,500 and accumulated at the end of the month. Officials at the Ministry explained that the amount of stipend paid is a Committee decision however before increases were made clearance is needed from the School Feeding Unit. The remaining cost represents transportation, repairs, purchase of fuel and miscellaneous costs. The increase in operational cost reduces the \$185 that is allotted to provide a healthy and nutritious meal per student, hence reducing the quality and quantity of meals served.

27. We further analyse the actual cost per child per day to determine how much of the cost is going towards the provision of a meal which can be shown in the table below:

Schools	Food Items \$	Other cost \$	Total Cost \$
Agatash Primary	125	60	185
Holy Name Nursery	66	119	185
Holy Name Primary	97	88	185
Hosororo Nursery	127	58	185
Karasabai Nursery	60	125	185
Katoka Primary	125	60	185
Mabaruma Nursery	114	71	185
St. Ignatius Nursery	116	69	185
St. Mary's Primary	101	84	185
Taushida Primary	85	100	185
Two Miles Primary	115	70	185
Wauna Nursery	108	77	185
Wauna Primary	143	42	185
Average cost	106	79	185

Table 3 - Programme Cost per child per day

Source: Hinterland School Feeding Programme Financial Statements

28. In reality, the Programme only spent an average of \$106 to provide a meal per child while the remaining \$79 is spent on other items.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the cost to implement the Programme is aligned with the objective of the Programme.*

Management's Response:

The Ministry would like to point out that the cost of stipend paid to kitchen staff was factored into the monthly disbursement during the programme design stage and is reflected in the approved operational guidelines. Notwithstanding, the Ministry has taken the following steps to improve the dietary-to-operational cost ratio:

- Stipends are no longer paid to treasurers
- Increased the dietary allocation – from \$185 to \$210 per meal
- Our investigations revealed that the male Cooks attached to the kitchen were described as handymen to create the distinction between male and female kitchen staff. This is further supported by the fact that none of the Schools on the programme has exceeded their authorized staff inventory (inclusive of both male and female kitchen staff).
- Use the education departments/school boats/buses to reduce the cost of transportation.

Funds not sufficient to cover Programme expenditure

29. From the sample of 47 months' Financial Statements selected, we found that for fifteen of those months, funds allocated were not sufficient to cover the Programme's expenditure as seen in Appendix II. This was caused by spending on items not budgeted for or stipulated in the Programme's Guidelines as monthly operational costs. We found that purchases were made for a generator, stove, printer with papers, tools, meals and snacks for committee members, photocopying, and repairs and maintenance of kitchen and appliances. It was explained that approval for expenditure is given by the committee at the school level. During interviews conducted with Ministry officials, it was mentioned that monies are allocated separately under Investment costs for purchases such as kitchen appliances and utensils.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that funds allocated to the Programme are spent on authorised and approved expenditures.*

Management's Response:

Once again, the Ministry would like to highlight that the procurement of stoves, tools and a generator are covered under the investment costs category of approved expenditure in the **approved operations guidelines**. In addition, the Regional Education Departments and the village councils have been reminded of their responsibilities as it pertains to the maintenance of the kitchens and repairs to equipment appliances. In order to ensure that spending is in accordance with the approved guidelines the following SOPs have been implemented:

- Cashbooks for the CBSFP (Community Based School Feeding Programme) must be kept in the possession of the Head Teacher
- A physical cash count must be conducted in the presence of at least three members of the School Feeding Management Committee weekly, and the Cash Books must be signed by all members present attesting to the physical verification of the cash.
- At the end of each term, a physical cash count must be conducted in the presence of a Community-Based School Feeding Monitoring Officer, and the Cash Books must be stamped and signed by the Monitoring Officer verifying the physical cash.
- Regular financial reporting (once per term) from Schools participating in the programme, including detailed documentation of all programme-related expenses, must be shared with the Community-Based School Feeding Programme Section after being reviewed and signed by the respective District Education Officers.

30. Where Schools were spending more than what was given to them monthly, we observed that these items were covered by unspent balances from previous months and all excess amounts remained in the school's possession. From the Financial Statements that were examined, in all instances, there were brought forward balances. The absence of students from Schools daily could also contribute to Schools having excess monies. As a result, the unspent balances that remained in the Schools' possession could lead to unauthorized spending.

Recommendations: *The Audit Office recommends that the Head of Budget Agency should:*

- *ensure that unspent balances of monies at various Schools from previous months are accounted for at the beginning of the new month.*
- *obtain from the relevant Departments the actual enrollment figures at interval periods to calculate school feeding expenditure for a particular school.*

Management's Response:

School feeding disbursements are based on the confirmed enrolment of the previous month. School populations, rate of attendance, cost of ingredients and demand for meals fluctuate frequently, resulting in frequent fluctuations of disbursement balances, hence there will be months when there are shortfalls and months where there will be savings. This usually balances out over the course of the school year.

Notwithstanding, to prevent unauthorized spending and theft the following SOP has been implemented:

- Cashbooks for the CBSFP (Community Based School Feeding Programme) must be kept in the possession of the Head Teacher
- A physical cash count must be conducted in the presence of at least three members of the School Feeding Management Committee weekly, and the Cash Books must be signed by all members present attesting to the physical verification of the cash.
- At the end of each term, a physical cash count must be conducted in the presence of a Community-Based School Feeding Monitoring Officer, and the Cash Books must be stamped and signed by the Monitoring Officer verifying the physical cash.
- Regular financial reporting (once per term) from Schools participating in the programme, including detailed documentation of all programme-related expenses, must be shared with the Community-Based School Feeding Programme Section after being reviewed and signed by the respective District Education Officers.

In addition, Schools will not be allowed to keep more than one month's disbursement (as a contingency/emergency fund) in their possession.

Late disbursement of school feeding funds

31. It is essential that funds allocated to Schools are released in a timely manner because it ensures the availability of healthy and nutritious meals to students during school. We expect that funds will be disbursed to Schools in a timely and effective manner. It was observed that the required time for the disbursement of funds was not defined in the Programme's Operation Guidelines. It was explained by officials at the Ministry, that funds are distributed during the first and second week of each month. Despite that being said, there was no written documentation provided to indicate whether this is a policy decision within the Ministry. Furthermore, the lack of requirements as to when Schools are to receive funds can result in funds not being available on time to provide school meals to all students.

Recommendation: *The Audit Office recommends that the Head of Budget Agency should ensure that the Programme's Operation Guideline clearly define a stipulated timeframe when funds should meet Schools to ensure they are disbursed on time to provide meals for students.*

Management's Response:

This has been changed and regularized; funds are requested and processed in the first and second weeks of the current month for the following month and usually disbursed in the final week of the month prior to use – barring any unforeseen circumstances.

32. To assess the time taken for funds to be transferred to Schools, we examined the expenditure vouchers maintained by the Ministry. It should be noted that funds were transferred to Schools via cash or directly into Schools' bank accounts. Analysis conducted on expenditure vouchers showed that the maximum average waiting time for Schools to receive funds was ten days after the month commenced. We observed that there was no fixed time used by the School feeding unit to submit vouchers for processing. Sometimes vouchers were submitted two weeks prior to the month the payment was needed and there were times when it was submitted six weeks prior. After this, it took a maximum of 23 days to a month for the Central Accounting Unit within the Ministry to process payments. Although cheques were available to be uplifted, it took the School Feeding Unit on average, an additional fourteen days to uplift. As a result of this lengthy processing of payments, funds were delivered at least two weeks after the month had commenced, which could deny the students two weeks' worth of food.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that school feeding vouchers are submitted and cheques are uplifted in a timely manner to avoid delays in the payment of school feeding funds.*

Management's Response:

This has been changed and regularized; funds are requested and processed in the first and second weeks of the current month for the following month and usually disbursed in the final week of the month prior to use – barring any unforeseen circumstances. This ensures that funds are available to make the required purchases without any disruption.

Criterion 1.3

The Ministry of Education collaborates with the Ministry of Health to integrate the promotion of food nutrition in Schools.

Limited Inter-Sectoral Collaboration

33. As stipulated in the Operations Guideline, the Programme would operate in an integrated, collaborative manner with various sector Ministries inclusive of the Ministry of Health. Figure 6 shows the overall responsibilities for the Programme:

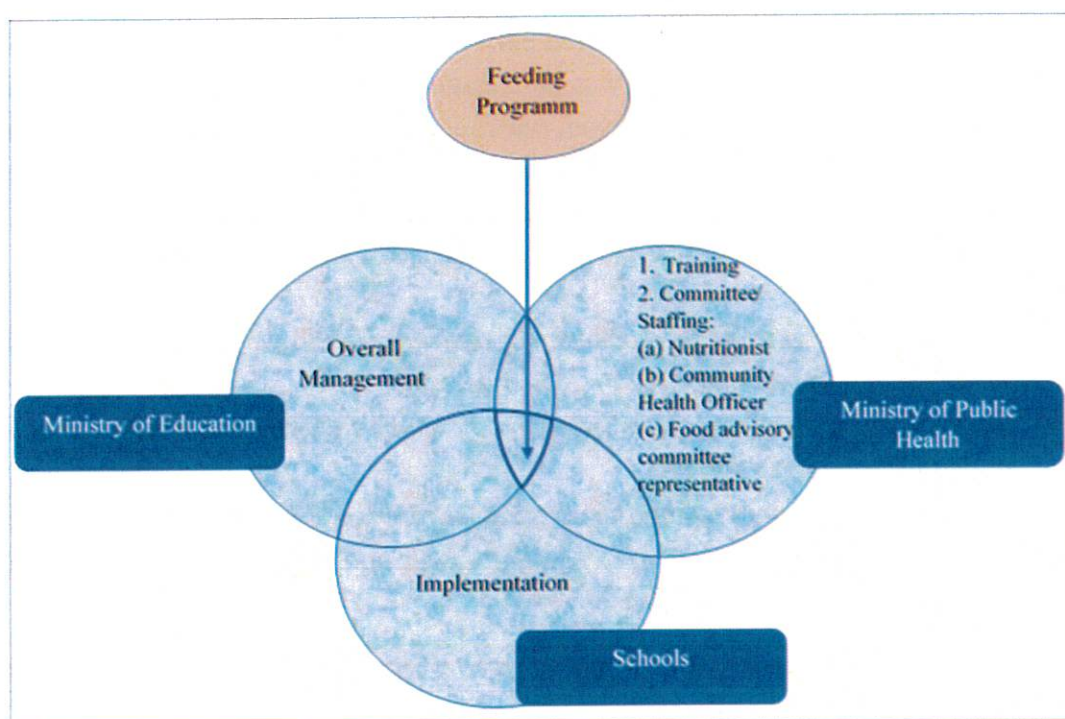


Figure 6 - Overall responsibility for the Programme
Source: Programme's Operation Guideline and Interview Analysis

34. Collaboration with the Ministry of Health is important to ensure the objective of the Programme is achieved. However, it should be noted that this line of examination did not assess any part of the operations of the Ministry of Health. We expect the Ministry of Education to collaborate with the Ministry of Health to integrate the promotion of food nutrition in Schools and ensure school feeding activities are agreed upon. Through interviews conducted we were informed that the Programme is managed by the Ministry of Education with the help of the Ministry of Health's Food Policy Division, however, we found that there is no written agreement signed between the Ministries. Therefore, there is no guarantee that the Ministry of Health would actively participate and contribute to the Programme's activities.

35. We also sought to determine whether there is an advisory committee formed to guide school feeding activities and whether there are national-level committee meetings held on a regular basis. We found that there was poor communication between the two Ministries as there was no operational advisory committee, hence no meetings were held. During interviews conducted with the Ministry's Official, it was mentioned that a committee was formed back in 2007 under the World Bank's Fast-Track Initiative, however, due to the lack of efforts made, the committee is no longer functioning. As a result, there was no inter-ministerial dialogue, and information sharing to guide school feeding implementation and coordination activities.

36. Further, we examined whether the Ministry of Education and the Ministry of Health planned activities jointly and established shared performance measures and targets to improve the nutritional status of students. Since there was no engagement nor established agreement between the two Ministries during the audited period, we found that there was no joint planning. This resulted in the Programmes' annual work plan excluding goals and targets that are aligned with health, food and nutritional activities. As such, the Ministry did not prioritise its activities to ensure better nutritional results, ensuring that all students have access to a nutritious meal.

Recommendation: *The Audit Office recommends that the Head of Budget Agency collaborate with the Ministry of Health and other sector Ministries and:*

- *have in place a signed Memorandum of Understanding to ensure school feeding activities are agreed upon,*
- *formulate an advisory committee to guide school feeding activities;*
- *develop annual work plans which include goals and targets that are aligned to health, food and nutritional activities.*

Management's Response:

The previously referenced National School Policy will also address matters pertaining to Governance Structure and Coordination Mechanisms with other agencies – this includes the formation of an **Intersectoral School Feeding Committee** with clear guidelines as the roles and responsibilities of each Agency. The Committee members will include but are not limited to the Food Policy Division - Ministry of Health, the Ministry of Agriculture, Ministry Human Services and Social Security, the Carnegie School of Home Economics and the Ministry of Local Government and Regional Development.

Criterion 1.4

The Ministry of Education should provide clear guidance and directions for the effective delivery of the Programme.

Institutional Arrangements/Capacity

37. At each Programme level, it is important to have a good understanding of the school feeding Programmes' priorities and broader objectives. The Programme is intended to be a partnership between the Schools, the communities and various stakeholders which are required for its proper management and implementation. Therefore, clearly defined roles and responsibilities of stakeholders and actors at all levels should be defined and guidelines should be communicated. The Ministry should provide clear guidance and directions for the effective delivery of the Programme.

38. At the central level, we found the School Feeding Unit is managed and operated by a Coordinator and three Accounts Clerks, however, interviews conducted indicated current staffing levels are not meeting the needs of the Programme. As a result, clerks must perform other roles such as field officers and in some cases training officers which they are not qualified or trained for. The staff constraints faced by the Unit could have an adverse effect on the Programme activities. A proposed organizational chart with roles and responsibilities has been submitted to the Ministry by the Programme unit, but no feedback or action has been received by the unit.

39. The roles and responsibilities of the Ministry of Health are not clearly defined in the Programme's Operation Guideline. In that Guideline, nutritional training and menu preparation falls under the headline Training and Inter-agency collaboration and does not fall directly under the Ministry of Health. During interviews with the Coordinator, it was related that the Food Policy Division at the Ministry of Health is the responsible agency for the Programme and is tasked with training and monitoring activities. During discussions held with staff at the division, they indicated that they are aware of their duties since this was communicated to them at the start of the Programme via written request. They further mentioned that they are not aware nor in receipt of the Programme's Operation Guideline. Therefore, the Ministry of Health would not be in synergy with the Ministry of Education, therefore they would not be aware of the Programmes' expectations and be able to contribute to its overall objective.

40. At the Regional level, the roles and responsibility of the District Education Officer is clearly defined in the Programmes' Operational Guideline. During interviews conducted with officials at the Regional Democratic Councils of Regions 1, 7 and 9, it was indicated that all parties are aware of their roles and responsibilities except for Region Seven who said they are not responsible for the Programme and everything in that regard is dealt with directly at the Ministry.

41. At the individual school level, a School Feeding Programme Management Committee was established to oversee and guide the decision-making process and oversight of the Programme activities. This Committee includes the Head Teachers, Village Captain/Toushau, Parent Teacher Association and Student Representative, Community Health Officer, Head Cook, Chairperson, Secretary and Treasurer. All roles and responsibilities of everyone are clearly defined in the Operation Guideline. Interviews were held at selected Schools with the members of the Management Committee to determine whether the Programme's Operation Guideline was communicated to them and if individuals were aware of their roles and responsibilities. We found that 83% of respondents were aware of their roles and responsibilities. This was done through training with the Ministry, informed by the Head Teacher or based on experience.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure there is coordination and collaboration at the various levels of school feeding.*

Management's Response:

The Ministry (CBSFP) has collaborated with the Ministry of Health on a number of training and awareness programs/activities – conducting training and sensitization on food preparation, food safety, hygiene and environmental health. In addition, the previously referenced National School Policy will also address matters pertaining to *Institutional strengthening* – expansion of workforce and acquisition of technical staff, *Capacity building* – training and professional development programs, *Governance structure* – rules, procedures, roles, and the division of responsibilities, and *Coordination Mechanisms with other agencies e.g. Intersectoral School Feeding Management Committee*.

Conclusion

42. Our review showed that the coverage of the Hinterland School Feeding Programme has grown during the period January 2018 to March 2020. This led to an overall increase in the number of Schools and student beneficiaries, however, 88% of new Schools on the riverine coastland Regions 2, 5 and 6 are still not part of the Programme which were initially targeted. The Ministry did not conduct a comprehensive needs assessment to determine the nutritional needs and status of students, therefore not identifying whether significant changes were to be made in the food and nutritional aspect of the Programme. Notably, there is evidence of gender consideration in the Programme although these were not explicitly incorporated in the Programme design. In addition, actual enrollment figures from the Regional Educational Departments were not used in the distribution of school feeding funds to ensure all students receive meals. Programme funds were spent on non-food items which could deny students a nutritious meal.

Chapter 2

Programme Monitoring and Evaluation

Criterion 2.1

The Ministry of Education monitors and evaluates the effectiveness of Programme implementation activities to ensure funds are spent to provide each student with a nutritious meal.

43. The Operational Guideline for the School Feeding Programme outlines the various levels that have key roles in providing effective monitoring of Programme activities as shown in Figure 7 below.

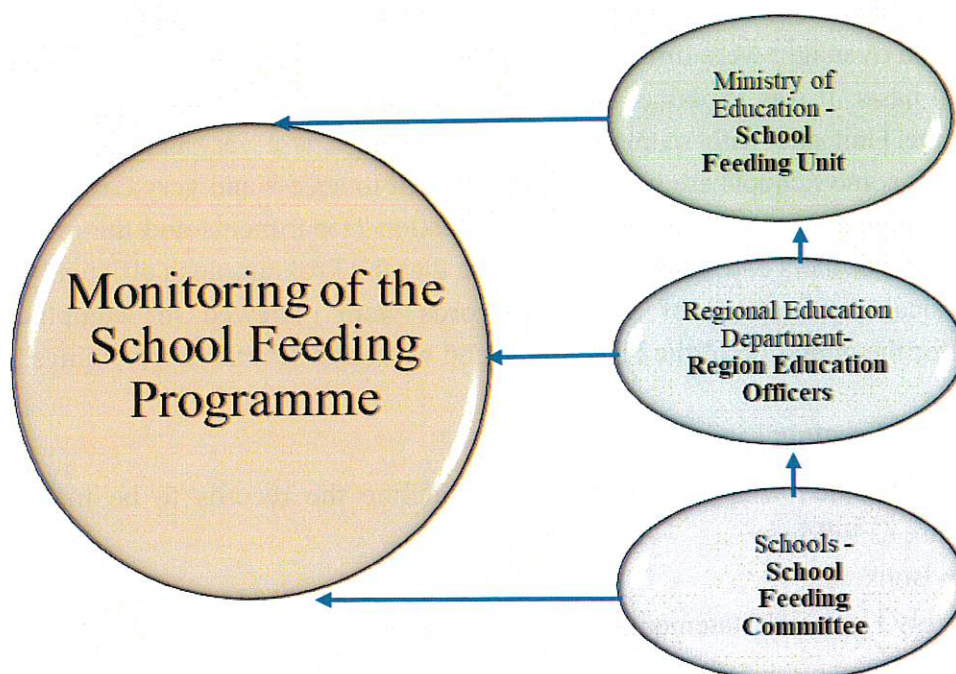


Figure 7 - Monitoring Process
Source: Programme's Operation Guideline

44. The Guideline further states that “whenever Schools are visited for monitoring purposes, the following information which includes performance indicators are observed;

- Number of meals served
- Menu served
- School Enrollment
- School Attendance
- Student drop-outs
- Community Volunteers
- Source of food purchased.”

45. The Programme should be monitored, so as to ensure that there is accountability of the Programme's resources and also to ensure nutritious meals are provided to each student. During interviews conducted with Ministry Officials, he mentioned attempts were made to visit Schools twice per year for monitoring and supervision purposes. He further went on to say that any deficiencies found during those visits were dealt with in real time depending on the nature of the issue. If not, a follow-up visit would be made by the Unit or the Regional Education Department would have to deal with the issue. The information gathered is analyzed, summarised and presented in concise monthly reports to the relevant decision-makers within the Ministry. A total of fourteen monitoring reports were submitted for audit examination during the period, the most recent one being in January 2020.

46. We found that Schools were checked for record-keeping, functioning of management committees, procurement of foodstuff, conditions of kitchen etc. However, we also noted that supervision and oversight were limited since all Schools are not monitored within the Programme on an annual basis. It was explained by the Coordinator that due to the limited number of staff attached to the Unit and with so many Schools to visit it is a very challenging task. He also mentioned that some Schools are very remote, difficult to access and very costly to monitor. The Ministry must collaborate with the Regional Education Departments and the respective Village Councils, Head Teachers and Treasurers to ensure that the Programme is efficiently sustained. During physical verifications of Schools, records were reviewed for compliance with the regulations for the operation of the Programme and we found several shortcomings:

Lack of Record Keeping:

47. In accordance with the Operational Guideline the records to be maintained by the Programme are as follows:

- Cash Book
- Monthly Financial Statements
- Invoices
- Payment Vouchers
- Daily Registry of Meals served
- Inventory of Equipment and Durable Goods
- Record of Working Hours

Cash Book/Cash on Hand

48. Based on the examination of Cash Books at Schools we found that there were books that were not properly written up to reflect all monthly funds received from the Ministry of Education along with expenditures incurred during the months. Cash books also showed no evidence of supervisory checks by Head Teachers and there were several instances where bank reconciliations were not done. During interviews, some of the Treasurers mentioned that although they received training, they still did not understand how to do the bank reconciliations. We also found that six of the seventeen Schools did not present their cash book or cash on hand for audit verification. We

were told records and cash were kept with Treasurers who were not available at the time of our visits. As a result, the cash books could not be reviewed and a cash survey could not be conducted to ensure accountability of funds.

Daily Registry of Meals Served

49. We found instances where the Daily Registry of Meals Served was neither located nor presented for audit examination. For Schools that had registers, there were instances where they were not updated monthly to reflect the number of meals served.

Inventory of Equipment and Durable Goods

50. We noted that there were no Inventory registers maintained for assets owned by the Programme by the following Schools:

- Two Miles Primary
- Karau Creek Primary
- St John the Baptiste Primary
- St Ignatius Primary
- Agatash Primary

51. Based on our stock count of stores conducted at various Schools visited, we noted:

- books were not updated to reflect all items in stores
- items used were not recorded
- the balance on hand was not recorded
- no evidence of supervisory checks
- cancelled entries without initials

Therefore, items purchased for the use of the Programme could not be properly accounted for.

Challenges faced by Cooks at Wauna Primary

52. During interviews conducted with Cooks at Wauna Primary School, they mentioned that they must cook meals for students using coal pots. This posed a great challenge on their feet as they have been cooking with coals since they started to work for the Programme. They further mentioned that the kitchen was equipped with a new gas stove and a gas bottle that was always empty and never in use. We requested the financial statements from the school feeding unit for the years 2018 to 2020 to determine whether any gas was purchased during that time, however, we were only presented with four months' statements. It was explained by Ministry Officials that the remaining statements could not be located. Based on our analysis, we found that the school purchased three bottles of 100 pounds and four bottles of 20 pounds gas. We also found during the same time the school purchased 123 bags of coals valued at \$130,400. Therefore, the Programme would indeed purchase gas but they were not utilized by the Cooks in the kitchen.

No.	Date	Item	No. of Items	Cost	Total
1	07-Jul-19	20Lbs Cooking Gas	1	5,500	5,500
2	05-Sep-19	100Lbs Cooking Gas	1	35,000	35,000
3		20Lbs Cooking Gas	1	5,500	5,500
4	07-Oct-19	100Lbs Cooking Gas	1	35,000	35,000
5		20Lbs Cooking Gas	1	5,500	5,500
6	07-Jan-20	100Lbs Cooking Gas	1	35,000	35,000
7		20Lbs Cooking Gas	1	5,500	5,500
Total			7		127,000

Table 4 - Gas purchased

Source: Audit analysis of the Programme's Financial Statements

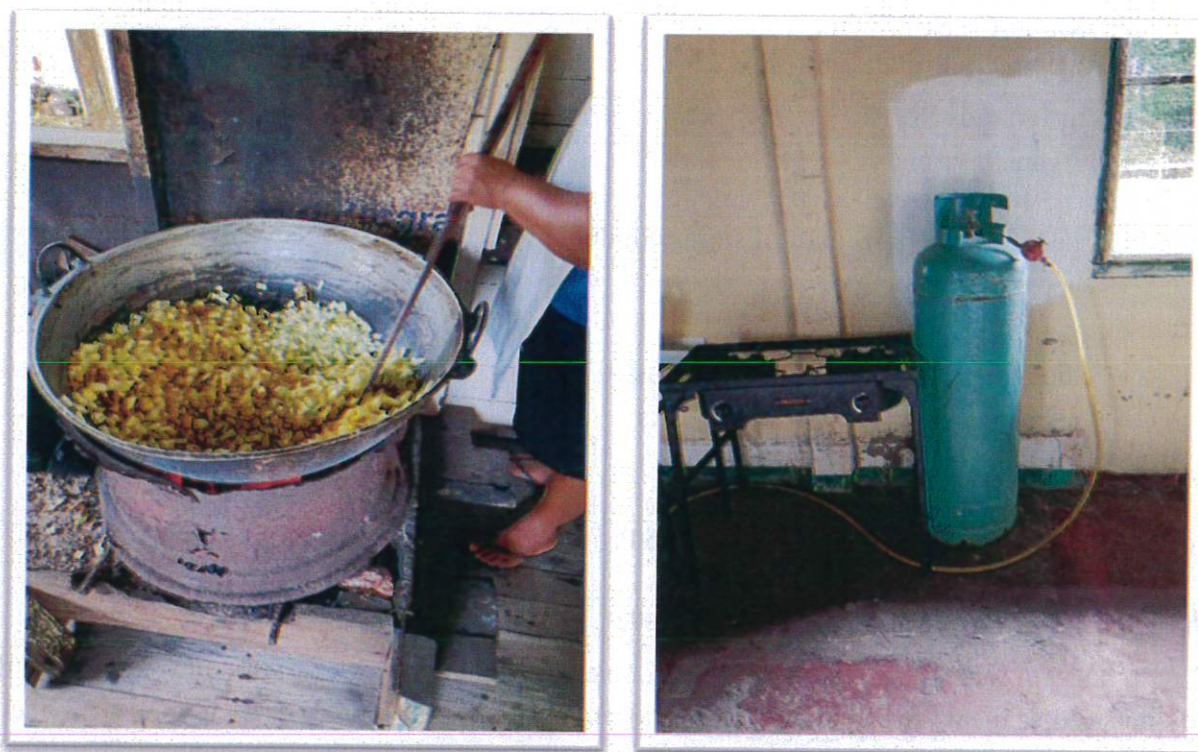


Figure 8 - Pictures showing (i) Cook using coal pot and (ii) gas stove with gas bottle, not in use (no gas) Wauna Primary
Source: Audit Office of Guyana

Meals were not monitored for compliance with Nutritional Standards

53. The Food Based Dietary Guidelines which are developed by the Food Policy Division of the Ministry of Health are used as the basis for the development of menus of the Programme. We found there was no monitoring as to whether these guidelines were observed and standards were met for the preparation of meals on a regular basis. Through interviews with staff at the division, we were told that the department did not monitor the Programme. Therefore, the lack of comprehensive monitoring of school meals could hamper the ability to assess the actual nutritional benefits for school children.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure the Programme is closely monitored to have all weaknesses identified and corrected:*

- *records should be maintained and updated in accordance with the requirements of the Operational Guideline.*
- *monitoring is done to ensure accountability of Programme's resources.*
- *monitoring is done to ensure that the students are provided with healthy balanced meals in appropriate portion sizes, thus ensuring school meals conform to the Ministry of Health Dietary Guidelines.*

Management's Response:

To address these issues, all Head Teachers are advised of the following changes which are effective 3rd January 2023:

- Cashbooks for the CBSFP (Community Based School Feeding Programme) must be kept in the possession of the Head Teacher
- A physical cash count must be conducted in the presence of at least three members of the School Feeding Management Committee weekly, and the Cash Books must be signed by all members present attesting to the physical verification of the cash.
- At the end of each term, a physical cash count must be conducted in the presence of a Community-Based School Feeding Monitoring Officer, and the Cash Books must be stamped and signed by the Monitoring Officer verifying the physical cash.
- Regular financial reporting (once per term) from Schools participating in the programme, including detailed documentation of all programme-related expenses, must be shared with the Community-Based School Feeding Programme Section after being reviewed and signed by the respective District Education Officers.

Paragraph 48 - This has been corrected. Head Teachers or Teachers in charge were instructed to ensure Meals Registered are updated and signed off, daily.

Paragraph 49- All Schools on the School Feeding Programme were instructed to create, update and maintain inventory registers for assets owned by the Programme.

Paragraph 50 - It is now the Head Teachers responsibility to ensure that all School Feeding Programme related documents are created, updated and maintained in accordance with school feeding guidelines.

Paragraph 51 - Wauna Kitchen staff are currently using the gas stove and the coal pot is only used in emergency situations.

The National School Feeding Policy has as one of its major outcomes - **the improvement of the nutritional status of children** which is aimed at addressing all nutritional matters. In this instance, this includes the addition of a surveillance and quality assurance unit in the National School Feeding Programme which in conjunction with the Ministry of Health will take on the responsibility of monitoring the Schools' kitchens compliance with established nutritional standards.

Gaps in monitoring by the Regional Education Department

54. The Operational Guideline states that “to ensure the success of the School Feeding Programme at the local school level, District Education Officers (DEO) would be responsible for facilitating SFP activities.” We interviewed Regional Education Officers (REDO) for regions 1, 7 and 9 to determine their roles and responsibilities towards the Programme and whether the Programme is being monitored by their Departments. We were told by Regions 1 and 9 REDO that they are responsible for ensuring that the children are in receipt of their meals and they give the approval to open the bank accounts as well as signatories to the bank accounts. The Programme is monitored once per term for discrepancies in terms of accountability of monies, quality of meals prepared, sanitary condition of kitchens and inventory of equipment. No monitoring reports are generated by Region Nine, however, Region One submits its report to the central Ministry. No reports were submitted for audit examination. Although the REDO of Region Nine mentioned they would monitor Schools, it was confirmed by some of the head teachers that the regional officers would not do any monitoring.

55. Region Seven, on the other hand, stated that they are not responsible for the School Feeding Programme and that all information needed should be directed to the Coordinator of the Programme at the Central Ministry. Hence, there is no oversight of the Programme given by the Region to ensure it is effectively managed.

Recommendation: *The Audit Office recommends that the Head of Budget Agency should ensure they work collaboratively with the Regional Education Departments and the Regional Democratic Council to ensure that the Programme is properly implemented and monitored.*

Management's Response:

This was clarified via a letter from the Chief Education Officer directing all Regional Education Departments to assist the CBSFP in monitoring expenditure patterns to identify any trends or patterns that may indicate overspending, and working with SFMCs and the CBSFP to address any issues that are identified.

The National School Feeding Policy implementation plan will include Operational Guidelines which will clarify the roles, responsibilities, and reporting structure regarding the functioning of the School Feeding Management Committees. Head Teachers were also informed that their involvement is critical to the success and sustainability of the CBSFP since their experience and training will be vital in identifying and addressing any challenges or barriers the SFMCs may face.

All Schools on the CBSFP were informed to hold elections no later than June 30, 2023. In instances where elections were held and there were no nominees for SFMC executive, the CBSFP has installed an IMC to prevent any disruption in service. Elections will be held once per term until a SMFC is elected and installed.

Limited monitoring by School Feeding Committees

56. It is required by the Operational Guideline that every school on the Programme should have a functional management committee in place to monitor the Programme at the community level. These committees should comprise members of the school and the community. At the time of audit verification in September - October 2021, 33% of Schools visited did not have functioning committees in place. This was a result of members not showing up for their duties and meetings, or there was a need to elect new members of the management committee because they resigned. A non-functioning committee resulted in instances where funds in the bank accounts could not be accessed to prepare meals for the students. Therefore, the lack of a functioning committee could hinder Programme monitoring, which is crucial for the successful operation of the Programme.

57. We found Schools that did have functional committees in place would monitor either once per quarter or monthly. The observations and decisions are reflected in the minutes which are recorded in a register and not always submitted to the Ministry for review. There were concerns of some committee members from Schools in Regions 1 and 9 where they mentioned that when issues would arise, it was dealt with only at the community level and with issues still at hand they would need the intervention of Senior Officials from the Ministry. Some members also mentioned that they never met with any senior officials and they don't know whom to report to, whether the Regional Education Department or the Ministry directly. Therefore, committee members were not aware of their roles and responsibilities.

Recommendation: *The Audit Office recommends that the Head of Budget Agency work together with the School Feeding Committee at all Schools to ensure they function as they should.*

Management's Response:

To remedy this situation and prevent any misunderstanding of the operations of the CBSFP, the National School Feeding Policy implementation plan will include Revised Operational Guidelines which will clarify the roles, responsibilities, and reporting structure regarding the functioning of the School Feeding Management Committees.

Evaluation

58. We sought to determine whether the Programme was evaluated based on information collected during the monitoring process by the Ministry. During interviews, the Coordinator mentioned that annual education statistics were gathered annually, compiled and analysed which contributed to informed decisions during Programme planning. These statistics entail the number of children enrolled by gender and the increase or decrease in attendance and enrollment. This information was gathered and compiled by the Planning Unit within the Ministry of Education. Evaluation reports for the period under review were submitted by the planning unit for audit examination. It was further mentioned, that evaluations were also conducted by international organisations such as the World Bank and Food and Agriculture Organisation where baseline data on height, weight, nutritional level etc. are reported on.

Conclusion

59. Supervision and oversight were limited since all Schools were not monitored within the Programme on an annual basis. Although the Ministry collaborated with the Ministry of Health Food Policy Division we found that they did not monitor to determine whether the nutritional guidelines were observed and standards were met for the preparation of meals. Furthermore, there was no coordination in the monitoring system at the regional and school level which resulted in weak quality control systems at Schools. We found that items were purchased but not used for the purpose intended, unhygienic and unsafe food practices and a lack of record keeping.

Chapter 3

Food and Nutrition Management

Criterion 3.1

The Ministry of Education promote the use of local food.

60. School Feeding activities for the period October 2021 to June 2022 were taken into consideration where the audit team and a subject matter expert witnessed real-time preparation and distribution of meals at various Schools in Regions 1, 7 and 9. This was done because of the COVID-19 Pandemic and Schools reopened in September 2021.

Local food items are not always used

61. The Government of Guyana through its Food and Nutrition Security Strategy acknowledges that the use of local food increases the nutritional status and general well-being of a population, especially among the vulnerable groups. The Ministry of Education through the Hinterland School Feeding Programme should ensure the use of local food is promoted within the community. Although the intent of the Programme was to purchase food within the community or region for the preparation of meals, this was not always done. During interviews conducted, it was mentioned that food items are sometimes sourced regionally, mostly from Georgetown or Lethem. This is due to the unavailability of items within the community which poses great challenges to the Programme. Not purchasing locally would result in a higher price being paid for food items and transportation costs. Also, there would be a great risk that local, fresh produce is not used for the preparation of meals and purchases made outside of the community would not contribute to the local taste and habits of students.

Recommendation: *The Audit Office recommends that the Head of Budget Agency through the School Feeding Unit should ensure the continued use of local food for the preparation of meals so as to have a strong positive impact at Schools and within the community.*

Management's Response:

The programme has been running uninterrupted, except for COVID, for 15 years. Even though the preference is to "buy local", the unavailability of locally produced items does not pose an immediate threat to the sustainability of the programme. Notwithstanding, the Ministry is collaborating with the FAO/WFP (Home Grown School Feeding Initiative) to improve access to locally produced goods – this requires significant work to be done with small-holder farmers to improve their capacity to consistently supply the required items in the expected quantities.

Food and Nutrition Education – Some Schools had gardens

62. The Food and Nutrition Security Strategy also states to provide appropriate knowledge to school children on the importance of good nutrition for a healthy and active life, backyard gardens would be established in selected Schools. The Food and Agriculture Organisation (FAO) of the United Nations states “for children of all ages, studies have shown that growing and harvesting their own vegetables from a kitchen garden can be fun and educational and more importantly, it has been demonstrated that younger children are also more likely to consume vegetables that they have grown”. To complement food and nutrition education, we sought to determine whether gardens were established in Schools to be used for learning purposes. A total of eighteen Schools were visited in regions 1, 7 and 9. Through interviews and observations, only two Schools had gardens established. We were informed of multiple challenges by Head Teachers for the implementation of the gardens which mainly related to lack of (a) space (b) human resources and (c) security. It should be noted that having backyard/kitchen gardens are a good practice and, in its absence, the students would be denied the opportunity of learning how to produce healthy and nutritious food and to eat what they grow.

Criterion 3.2

The Programme trained parents, teachers and kitchen staff in food nutrition, safe food preparation and storage.

Not all persons involved in the Programme were trained

63. According to the Operational Guideline, training will be facilitated in cooking and nutrition. This would ensure that nutritious food is provided to students in a hygienic manner. We expect that all persons involved in the Programme including parents, teachers and kitchen staff are trained in food nutrition, safe food preparation and storage. The Coordinator indicated that Programme training is available to all staff at the school level which includes, but is not limited to fieldwork in the hinterland, book-keeping and accounting, banking, training skills, programme management and implementation, reporting, budgeting and good command of written and oral communication. The training is facilitated by the staff of the unit during scheduled visits to the regions as well as the Ministry of Health-Food Policy Unit and the Environmental Health Department.

64. The Food Policy Unit confirmed through an interview, that they are responsible for training the Head Cooks and Assistant Cooks on how to plan healthy and nutritious meals for students. They further mentioned that training is done three times per year. On the other hand, the Environmental Health Department would conduct training in food quality and safety systems, food handling and carry out yearly inspections of school facilities to ensure they are in accordance with relevant standards or best practices. We reviewed training reports submitted by the School Feeding Unit for the period under review to determine the type of training received and the number of persons trained as can be seen in Appendix III.

65. We interviewed members of the committee at Schools, along with head teachers and Cooks to corroborate what was said by the departments. Responses are shown in Figure 9 below:

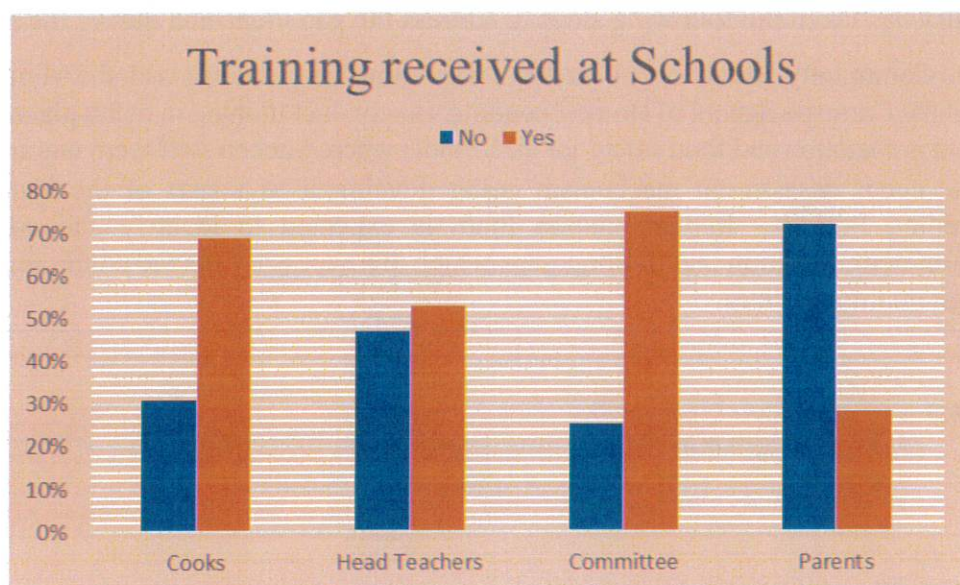


Figure 9 - Training received at Schools
Source: Audit analysis on Interviews conducted

66. We found that the topics covered during the training were record-keeping, operation guidelines, nutrition, food safety and hygiene which was conducted by the Ministry of Education and the Ministry of Health in the years 2018 and 2019. Although there was a high percentage of persons trained, there were still Cooks, head teachers and committee members who had never received training as illustrated in Figure 9 above. As a result, Committee members and Cooks would not be able to prepare and serve meals using proper hygienic and dietary practices and be able to carry out their duties in accordance with the Operation Guideline. We also found that all Schools visited did not have records to show that training was indeed received. Therefore, there is no evidence to show the exact number of persons trained and the type of training received.

Recommendation: *The Audit Office recommends that the Head of Budget Agency should have all Cooks, head teachers and committee members trained to ensure their duties and responsibilities are properly understood and the Programme can be effectively managed at the community level.*

Management's Response:

The Ministry has taken the following steps to address the gap identified during the audit:

- The Community-based School Feeding Programme has partnered with the Ministry of Health and the Carnegie School of Home Economics to conduct training in menu planning, nutrition, food preparation and food safety for all Schools where kitchen staff were untrained.
- The needs assessment mechanism being developed as a part of the National School Feeding Policy – Implementation Plan, is expected to identify and address safety, equipment, nutrition and training gaps which are necessary for the continuous delivery of high quality services.

Criterion 3.3

The Programme stored and handled food in accordance with the Stores Regulations 1993 and food safety standards.

Poor food handling and storage conditions

67. The Food and Nutrition Security Strategy for Guyana 2011 encourages safe and hygienic food practices by all food handlers. Poor food handling and storage can result in the loss of food items or even foodborne illnesses. We expect that food is stored in accordance with the Stores Regulations 1993 and handled in a safe manner using food safety standards. During the examination stage of the audit in October 2021, the following observations were made.

Regulation	Actual Circumstances
<i>Part 4 Number (ii)</i> - ensure no unauthorised persons have access to the stores or keys to the store	Unauthorised access /stored in a secure location 100% of school stores had no unauthorised access
<i>Part 4 (iii)</i> ensure that the store is kept clean, well ventilated, waterproof and secure	Cleanliness 100% of school stores were kept clean
	Food raised off floors 100% of school stored items off the floor
	Roof not leaking 46% of schools reported leakage
	Free from insect, rodents & bugs 31 % of school stores were bug infested
	Spoiled, damaged/expired items 21% of schools experience damaged or expired items
<i>Part 4 (vi)</i> keep inflammable stores in a safe place apart from other stores	Hazardous and inedible food stored separately 100% of school stored items separately

Table 5 - Compliance with the Stores Regulations 1993

Source: Stores Regulation 1993 and school stores observation sheets

Leaking roofs

68. Audit observations conducted during the period September 2021 - October 2021, revealed that the following six Schools reportedly had leaking roofs:

Name of schools	Actual Circumstances
1. Wauna Primary	Holes in the roof
2. Mabaruma Primary	Holes in the ceiling
3. Hosororo Primary	Holes in the roof
4. Two Miles Primary	Water leaked from upper flat
5. St Anthony's Primary	Dust leaked from the ceiling of the kitchen
6. Agatash Primary	Roof is old, required repair, rain also got in from a window that couldnot be closed

Table 6 - Schools with leaking roofs or ceiling

Source: School Stores observation sheets



Figure 10 - Picture showing dilapidated ceiling at Agatash Primary School

Source: Audit Office of Guyana

69. As a result of improper storage facilities, a significant loss of food items could occur which would result in a shortage of food that has to be prepared for the students.

Storage was not free from insects, rodents and bugs

70. During audit observations, we noted that Mabaruma, Hosororo, St. Anthony's and St John the Baptiste Primary Schools were either infested with rats or wood ants as shown in the pictures below:



Figure 11 - Picture showing insects, rodents and bugs at St. Anthony's Primary
Source: Audit Office of Guyana



Figure 12 - Picture showing insects, rodents and bugs at Hosororo Primary
Source: Audit Office of Guyana

71. The infestation of pests and rodents could easily cause food spoilage and spread bacteria which could eventually lead to foodborne diseases.

Spoiled food items

72. We interviewed the Cooks at Schools to determine whether the Programme experienced a significant amount of food losses during the period under review. We found that 21% of the Schools mentioned they had experienced food losses however; records were not maintained to account for losses incurred. Although some Schools were remote, they had access to electricity. However, Cooks mentioned most vegetables would spoil due to limited or no access to appliances such as refrigerators. As such, food items cannot be stored for long periods, and their spoilage could result in the reduction of portion sizes served to students.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure:*

- *All Schools within the Programme store and handle food in accordance with the Stores Regulations 1993 and the Ministry of Health food safety standards.*
- *Toshaos and other community members are informed of the need to effect improvements to the kitchen and storage facilities.*

Management's Response:

The Community-based School Feeding Unit has been working with the Regional Education Departments and the village councils under whose ambit the maintenance of the Kitchens fall and has remedied the maintenance issues and pest control.

In order to reduce spoilage, via the National School Feeding Policy, a review of the menu's (inclusive of ingredients) will be conducted and recommendations will be made to replace items with short shelf lives in areas without electricity with healthy options with a longer shelf life.

Cooks not equipped with Food Handler's Certificate

73. According to the Food Safety Act 2019 Part IX Number 52(1) "A person shall not be employed as a food handler, whether permanent or temporary unless that person is a holder of a valid Food Handler's Permit issued by the Authority". The Programme's Operational Guideline also states "Cooks from the community are trained in food handling and preparation and are expected to be certified food handlers to work in the school kitchen". Cooks who work in the kitchen should be equipped with a Food Handler's Certificate from the Ministry of Health. During the audit examination, we found that 32 of the 55 Cooks verified in Regions 1, 7 and 9 did not have a Food Handler's Certificate as shown in Table 6. During interviews, the Cooks explained that to obtain their certificate or have it renewed, they have to undergo the required training, which was stalled due to the COVID-19 pandemic. As a consequence, the meals prepared in these Schools are currently prepared by uncertified Cooks which represents a breach of the Food Safety Act requirements and the Programme's Operation Guideline.

School	Region	Total Number of cooks	Number of cooks without valid Food Handler's Certificate	Status of Food Handler's Certificate
Wauna Primary	1	4	0	
Barbina Primary	1	7	0	
Port Kaituma Primary	1	8	0	
Hosororo Primary	1	5	5	expired
Two Miles Primary	7	4	3	expired
St. Anthony's Primary	7	4	3	expired
Agatash Primary	7	4	4	3 expired, 1 never had
Holy Name Primary	7	2	2	never had
St. John The Baptist	7	7	5	never had
Karrau Creek Primary	7	2	2	expired
Arapaima Primary	9	3	3	never had
St Ignatius Primary	9	5	5	never had
Total		55	32	

Table 7 - Food Handler's Certificate
Source: Food Handler's observation sheets

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all Cooks attached to the Programme are equipped with a valid Food Handler's Certificate.*

Management's Response:

The issuance and renewal of Food Handler's certificate will be systematically dealt with via the Coordination Mechanisms with the Ministry of Health, to be outlined in the National School Feeding Policy. In the interim, the CBSFP has been working in conjunction with the Regional Administration and the regional health services to ensure all kitchen staff are certified.

Criterion 3.4

The Ministry of Education School Feeding Programme follows nutritional guidelines when preparing and serving meals.

Schools did not have the required amount of Cooks

74. Timely delivery of food requires that there is an adequate number of Cooks. The Programme Operation Guideline gives guidance on the preferred ratio of Cooks to learners. Cooks are allocated to a school kitchen using the formula (four Cooks for the first 100 children enrolled and two Cooks for every additional 100 children enrolled). We sought to determine the Cooks-to-student ratio by analysing the enrollment figure against the numbers of Cooks attached to the sample of Schools visited in September - October 2022. We found that the average ratio at more than 50% of Schools visited was one cook:73 students.

75. Follow-up observations were conducted in five Schools in Region Seven during the period 9 May 2022 to 13 May 2022 when school was reopened fully to accommodate all students. We sought to determine whether Schools had the required number of Cooks to student ratio using the actual number of students present at school against the actual number of Cooks. We found that three out of the five Schools did not meet the required ratio. As a result, the quality of meals given to students could be affected, kitchens could be kept untidy and students meals would not be served on time.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure all Schools adhere to the requirements of the Operational Guideline by ensuring an adequate number of Cooks are attached to the kitchen for the preparation of meals.*

Management's Response:

The identification/recruitment and replacement of Kitchen staff remains a challenge in some areas, however, this has not resulted in any significant disruption in the supply and quality of meals to students in Hinterland Schools. The Ministry is working in collaboration with the WFP to review the Kitchen requirements including staffing given the impending changes in menu and availability of new equipment.

Meals not prepared in a safe manner

76. The Food and Nutrition Security Strategy focuses on the improvement of the nutritional status of school children. To ensure that children are eating safe and nutritious food, it is important to establish nutrition standards for the provision of school meals. Through interviews, we sought to determine whether the Ministry of Education collaborated with the Ministry of Health's Food Policy Division to establish nutritional guidelines for the preparation of school meals. Officials at the Food Policy Division mentioned that meal preparation is guided using the Food-Based Dietary Guidelines as demonstrated in Figure 13 below.

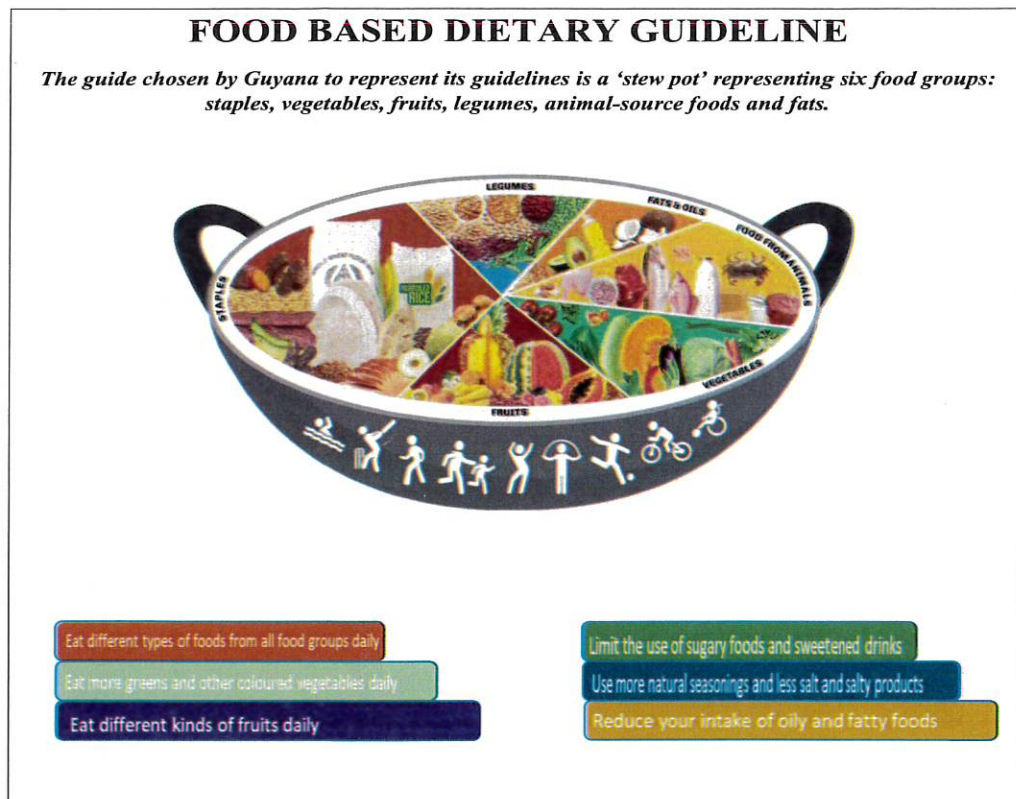


Figure 13 - Food-Based Dietary Guideline
Source: Food-Based Dietary Guideline

77. By consuming a varied diet including items from each of the sections mentioned in the Guideline, children will meet their daily nutritional requirements. Through consultation, a Subject Matter Expert was required to determine whether the nutritional needs of the students were addressed through:

- Menu preparation
- Quality and variety of meals served to each boy and girl
- Portion size of meals served to each boy and girl

78. In addition, storage of ingredients, preparation process and cleanliness of the environment were observed to determine whether meals were prepared in a clean and safe manner.

79. Observations were done from 9 to 13 May 2022 at five Schools in Region Seven as selected by the Audit Team. The Schools physically verified are:

- St. John the Baptiste Primary School
- Agatash Primary School
- Holy Name Primary School
- St. Anthony's Primary School
- Two Miles Primary School

80. The following unsatisfactory practices were observed at all five Schools visited:

Food Preparation:

- Kitchen staff

- One cutting board is used for meat, fruits, and veggies: Fruits (ready-to-eat food) can become cross-contaminated with harmful bacteria such as salmonella, introduced from raw meat and vegetables.
- Hair nets, although used by kitchen staff were not worn in a correct manner since it did not cover all the hair. Exposed hair can fall into the food and cause cross-contamination.
- Kitchen staff wore jewellery and their nails were unkept during the preparation and distribution of meals. Jewellery and long nails can collect dirt and harmful bacteria which can fall into the food causing contamination.

Recommendations: *The Audit Office recommends that the Head of Budget Agency should:*

- *Have separate cutting boards used in the preparation of food: one for fresh produce, and one for raw meat, poultry, and seafood. After cutting raw meat, poultry or seafood on a cutting board, clean thoroughly with hot soapy water, then disinfect with chlorine bleach or other sanitizing solution, and rinse with clean water.*
- *Ensure hair is properly covered while preparing, cooking, and serving food. If hair is long, it should be tied back in a bun, so that the hair net fully covers the hair.*
- *Ensure personal effects such as jewellery, watches, pins or other items not be worn or brought into food handling areas as they pose a threat to the safety and suitability of food.*

- Preparation Environment

- There was no insect protection mesh fitted to the ventilation holes in the walls. This posed a major threat to the safety and suitability of food for consumption since various pests such as flies can enter which could cause food-borne diseases.
- The lighting was deemed poor to enable the undertaking to operate in a hygienic manner. As such, dirt may accumulate in dark, gloomy corners and can contaminate food.
- Three kitchens verified were equipped with a 100-pound gas cylinder that was stationed beside the stove. Placing a gas cylinder near a source of heat poses a serious safety risk.

Recommendations: *The Ministry of Education through the School Feeding Unit should ensure:*

- *Windows and doors be fitted with screens and properly sealed to prevent access of pests such as flies, rodents, and cockroaches into the kitchen.*
- *There is adequate natural or artificial lighting be provided to enable kitchen staff to operate in a hygienic manner.*
- *Gas cylinders be stored in a well-ventilated area away from ignition sources or ambient temperatures above 125°F (51.7°C).*

Some kitchen facilities were not kept in a conducive manner

81. During audit verification visits conducted from September to October 2021, observations were made on the kitchen facilities to determine whether meals were prepared in a conducive environment. The observation was subjective and based on the common sense judgment of the observer. The observation mostly occurred when school feeding was not operating at its full capacity, hence only primary Schools were serving meals. The results are presented below.



Figure 14 - Verification of kitchens at Schools
Source: Audit analysis on observations conducted

82. By Programme design, kitchen facilities at Schools are the responsibility of the community. We found that all sampled Schools had enough dishes to serve students their meals and the kitchens were also very spacious and clean. In terms of availability of appliances, 21% of Schools reported they had no appliances to use such as blenders, gas stoves and refrigerators while some had but they were not working. There were 14% of Schools that had no electricity and experienced irregular water supply, however, the Cooks mentioned that water is kept in tanks for

emergencies. At the time of verification, Karrau Creek Primary was experiencing a leaking faucet which caused damage to the cupboards used for storing janitorial supplies. The water was also seeping through the cupboards onto the floor which is a serious health and safety hazard. This evidence of unfavourable kitchen conditions can contribute to unhygienic food practices.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure Schools work closely with Toshaos and their respective Village Councils to have repairs and improvements done to kitchen facilities to make them safer for food handling and preparation.*

Management's Response:

The Community-based School Feeding Programme has partnered with the Carnegie School of Home Economics and the Ministry of Health to conduct training in menu planning, nutrition, food preparation, food safety, hygiene and environmental health. So far training has been conducted with 390 Kitchen Staff and 227 Committee members from 194 Schools.

In addition to this training exercise, the National School Feeding Policy includes strategies to facilitate the improvement of the nutritional status of children which is aimed at addressing all nutritional/food preparation matters.

Nutritious meals not served

83. The Operational Guideline stipulates a “Daily Registry of Meals Served would be maintained in a bound book, recording the number and type of meals served by class”. A sample of three-month menus was chosen from the period January 2018 to March 2020. We sought to determine whether each boy and girl received a nutritious meal and whether foods from all six of Guyana’s Food Groups were used to meet the recommended daily nutrient intake of students as recommended by the Guyana Food Based Dietary Guideline. We analysed meals served at eighteen Schools in regions 1, 7 and 9 and found that meals offered did not include foods from all six of the food groups as recommended.

84. Staple foods, food from animals and fats were frequently used in the preparation of meals for students, and their recommended daily requirements were fully met. However, as it relates to food from animals, chicken and beef were predominantly served, while at some Schools fish were rarely served or never served at all. This can increase the risk of hormonal imbalance, Gynecomastia and insulin resistance in children of school age along with the risk of cardiovascular diseases. On the other hand, vegetables, fruits and legumes did not meet the nutritional requirements of the basic 6 food groups as they were rarely served in some Schools as depicted in the Figure below:

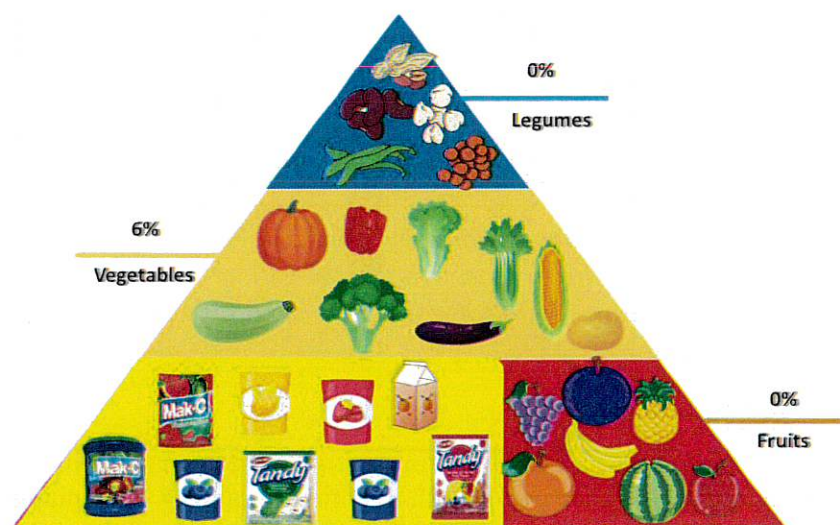


Figure 15 - Percentage of Schools that served Legumes, Vegetables and Fruits
Source: Audit analysis of the Daily Meals Register

The following observations were made:

- None of the sampled Schools served legumes as prescribed by the Food Based Dietary Guideline. Examination of menus over the three-year period revealed that Legumes were only served an average of once weekly.
- Only 6% of Schools served vegetables as required by the Food Based Dietary Guideline. Analysis of menus revealed that the remaining 96% served vegetables two times per week and not daily as required by the guideline. A variety of green leafy and coloured vegetables were also not served daily.
- As it relates to the serving of fruits, none of the Schools met the recommended level of key nutrients. Although we found that Schools served fruits or fruit juices an average of four times per week, this still did not meet the nutritional requirements. Whole fresh fruits were only served an average of nine times over the audited period at each school. Processed beverages from packaged powders were repeatedly served throughout the regions as a substitute. Drinks made from concentrates may not be the best option since they lack the fibre that whole fruit provides and can be loaded with added sugars and unhealthy preservatives that can lead to chronic illnesses.
- Also, we found that menus offered throughout the years had repetitive dishes such as fried rice and chowmein and were made with limited vegetables; therefore, during our overall assessment of menus examined, the nutritional needs of children were not met through the provision of meals at Schools.

Recommendations: *To meet the Programme requirements, the Audit Office recommends that the Head of Budget Agency should ensure the following categories of foods, frequency and quantities are followed:*

Food Groups →	Vegetables	Fruits	Staples	Legumes	Food from Animal	Fats
Type food	<ul style="list-style-type: none"> • All seasonal varieties 	<ul style="list-style-type: none"> • All seasonal varieties 	<ul style="list-style-type: none"> • Grains <i>Preference should be given to whole grains.</i> • All seasonal starchy vegetables 	<ul style="list-style-type: none"> • All varieties 	<ul style="list-style-type: none"> • Poultry • Seafood • Red meat • Egg 	<ul style="list-style-type: none"> • Canola oil • Coconut oil • Butter/ margarine <i>Preference should be given to Vegetable Oil.</i>
Frequency	Daily Green Leafy 3x a week or more Colored 3 x a week or more	Daily Fresh Fruits for beverages Up to 3x a week Whole fruits 2-5 x a week	Daily Main staple: whole grain (daily) 2 nd staple starchy vegetables (2x a week, or more)	Daily or at least 2x a week, or more)	Chicken 2x or more a week Fish 2x or more a week Beef 1x or more a week Egg – 1 – 2x per week	Daily
Quantities	½ to 1 cup salad vegetables ¼ - 1 cup cooked vegetables	Fresh Fruits for beverages 6- 12 oz. Whole fruits ½ to 1 cup	Main Starch: 4 – 12 oz. (dependent on age of child) e.g. 4 oz. for a nursery school child and 12 oz. for a Grade 6 child.	Use as 2 nd starch 2-4 oz. or more	3 oz.	*No quantity given in the the Manual 5 tsp. for a regular diet will give 1800-2000 calories, therefore 2-3 tsp. will meet the 15g requirement in the school feeding guidelines.

Management's Response:

A complete review and revision of the school feeding menu will be done under the Ministry's collaboration with the FAO/WFP (Home Grown School Feeding Initiative). In the interim, training is being conducted by the Carnegie School of Home Economics (CSHE) in menu planning, meal preparation, food safety and nutrition to address some of the deficiencies highlighted.

The correct portion size of meals not served

85. On the days of school feeding observations, we noticed that all eligible students who were present at Schools received meals. However, the meal served did not provide the recommended calories as stated in the Recommended Nutritive Value of Rations for Nursery, Primary and Secondary School Children guidelines. Insufficient caloric intake can lead to children being underweight and poor physical growth. The table below shows an example of meals served at Holy Name Primary School Grades 1-6:







Grades 1 and 2	Grades 3 and 4	Grades 5 and 6
Menu: Vegetable rice with fried chicken		
		
Food Categories:		
4 oz. carbohydrates; 1 oz. protein	6 oz. carbohydrates; 1 oz. protein	8 oz. carbohydrates; 1 oz. protein
		

Table 8 - Meals served at Holy Name Primary School
Source: Nutritional Guidance Consultancy Report for the Performance Audit
of the Hinterland School Feeding Programme

86. We noted that the total calories and proteins provided by the meals were under the recommended amount for all the six grades observed. The recommended amount of energy and proteins to be provided is 1050 kcal and 21 grams as stipulated by the Guideline. However, based on an estimation of energy and proteins from the actual meals served energy and protein provided was 392 kcal + 9g, 449 kcal + 10g and 507 kcal + 11g for Grades 1 & 2, Grades 3 & 4 and Grades 5 & 6, respectively as shown below.

Category	Recommended as per Guideline	Received	Under
Primary School (ages 7 to 12)	Per Meal		
	Energy: 1050 kcal	392 kcal – Grades 1&2	658 kcal
		449 kcal – Grades 3&4	601 kcal
		507 kcal – Grades 5&6	543 kcal
	Proteins: 21 grams	7 + 2 grams – Grades 1&2	9g
		7 + 3 grams – Grades 3&4	10g
		7 + 4 grams – Grades 5&6	11g

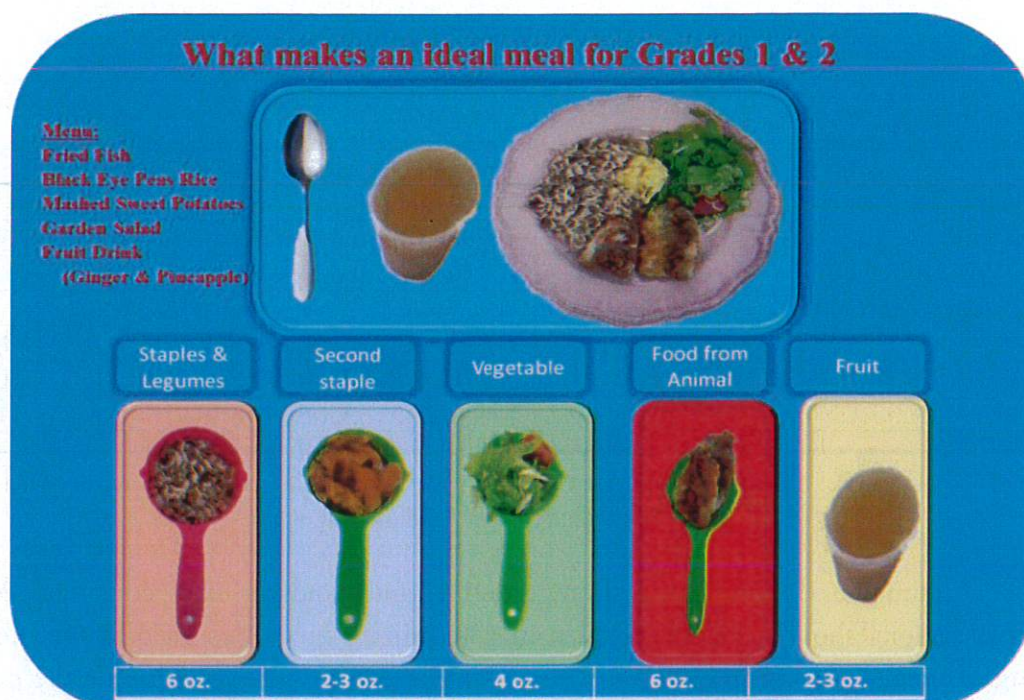
Table 9 - Energy and protein received from meals served

Source: Nutritional Guidance Consultancy Report for the Performance Audit of the
Hinterland School Feeding Programme

87. Although daily food preparation guidelines and standards exist, consultations with Cooks and observations showed inconsistencies in determining quantities used in the preparation and serving of meals. During interviews, Cooks were asked how they determine the portion size of meals to serve students. About 69% of respondents indicated meals were served based on “grade and age” while the remaining said that they would “average”. The practice of averaging the portion size of meals served to students is a clear indication of non-compliance with the Ministry of Health’s Nutritional Guidelines which state that “serving portions should be adapted to the children’s ages, with younger children receiving smaller serving sizes than their older peers”. Therefore, the portions of meals given to students could be over or underestimated, resulting in students having too much or too little to eat.

Recommendations: *The Audit Office recommends that the Head of Budget Agency ensure:*

- *Meals served should meet the requirement of 1050 kcal and 21 grams of proteins per meal, which would result in portion sizes (including meat and poultry) being increased by 70 - 80%. This increase can be accomplished by providing 2 meals instead of one, or by adding larger portions to one meal.*
- *An ideal meal for grades 1 and 2 should look like the picture below.*



Source: Nutritional Guidance Consultancy Report for the Performance Audit of the Hinterland School Feeding Programme

- A nutritional assessment for iron deficiency and vision tests are recommended although the children appeared to be in good health.

Management's Response:

A complete review and revision of the school feeding menu will be done under the Ministry's collaboration with the FAO/WFP (Home Grown School Feeding Initiative). In the interim, training is being conducted by the Carnegie School of Home Economics (CSHE) in menu planning, meal preparation, food safety and nutrition to address the deficiencies highlighted.

Meals not served on time

88. During the observation of school feeding from September to October 2021, less than half of the eighteen Schools visited, served meals late to students. Meals were served as late as 1 hour after the scheduled lunchtime. During interviews, the Cooks indicated that meals are not served on time because of not having a handyman attached to the kitchen to assist and sometimes food items are purchased late for meal preparation. The delay in serving meals could cause students to remain hungry over a longer period and also interrupt the student's normal class hours where they would spend less time in class.

Recommendation: The Audit Office recommends that the Head of Budget Agency should ensure Schools employ at least one male kitchen staff to function as a handyman. Further, Schools should ensure meals are served on time to students.

Management's Response:

The Ministry is aware of isolated cases when meals were served later than planned due to unforeseen circumstances, however, to the best of our knowledge this is not a consistent practice.

Break in the supply of meals

89. There was a break in the supply of meals to students as both the Itabali and Moco-Moco primary Schools were not serving meals to students. The Head Teacher at Itabali Primary explained that the signatories to the bank account needed to be changed since a new committee was formed in September 2021 hence, school feeding funds could not be accessed to prepare meals for the students. This school was visited on 28 September 2021, 22 days after the beginning of the new school term, and students were not receiving any meals. A follow-up was done with the Head Teacher and he mentioned that they started to serve meals in January 2022 on a hold-over basis when the kitchen was completed, however, school feeding funds were accessed in March 2022. The School Feeding Unit also confirmed that monies were still deposited monthly into the bank account as normal. Therefore, if the Committee has functioned as they should students would not be left without meals.

90. On the other hand, Moco-Moco Primary School changed their Bank Account from a savings to a checking account in May 2021. The Head Teacher mentioned that they last accessed school feeding funds in the month of June 2021 after which no funds were received. She mentioned contact was made to the Ministry's School Feeding Department, to determine the reason for such and they mentioned that the Department would rectify the problem and deposit the money during the second week in October 2021. As at 13 October 2021, no monies were received from the Ministry. A follow-up was done with the Ministry where we examined documentation which showed that payments were returned to the Ministry in June 2021 due to a closed account. There was no evidence presented by the Ministry to show when they started to deposit the monies into the new bank account. We also made follow-up checks with the Head Teacher and she indicated that monies were subsequently received in November 2021 and in the same month they resumed the feeding programme. As a result of all the problems encountered with the bank account students were left without meals for almost two months.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure there are no delays in accessing the school feeding funds to avoid any interruptions in the distribution of school meals.*

Management's Response:

Both situations were corrected, and systems were put in place to prevent any such reoccurrence – the operational guidelines were revised to include District Education Officers on School Feeding Management Committees to improve coordination, communication and reporting between the Regional Education Departments, the Community-based School Feeding Programme and the Schools. As a result, there is little to no delay in communicating challenges to the relevant authorities for action to be taken.

Meals are not served to each student based on the daily meals register

91. We further compared a three-month sample of the total number of meals recorded in the daily meals register to the student attendance register for the years 2018, 2019 and 2020 to determine whether all students received meals. We found that twelve Schools in regions 1, 7 and 9 had instances, where meals served, were less than the students' attendance per day. Through interviews, Cooks were asked, "What happens when food cooked is not enough to serve students?" They responded by saying they would have to cook another batch or reduce the portion size, yet we found a total of 8,012 students who did not receive meals over the three-year period. Therefore, the Programme does not benefit all students who are eligible for a meal. Table 10 shows the number of students who were present at Schools and did not receive meals during the audited period.

Region	School	Month	No of Students Present	No of meals served as per student	Variance	Total
1	Wauna Primary	Nov-19	516	481	35	113
		Dec-19	227	217	10	
		Jan-20	602	569	33	
		Feb-20	568	536	32	
		Mar-20	224	221	3	
1	Arapaima Primary	Apr-19	6,041	6,035	6	6
1	Mabaruma Nursery	Jun-18	1,371	1,362	9	9
1	Port Kaituma Primary	Jan-20	9,793	6,517	3,276	7,129
		Feb-20	9,147	5,294	3,853	
9	Moco-Moco Nursery	Feb-19	576	572	4	22
		Sep-19	453	435	18	
9	Moco-Moco Primary	Jan-18	1,161	1,138	23	25
		Apr-19	612	610	2	
9	St Ignatius Nursery	Sep-18	1,268	1,147	121	121
9	St Ignatius Primary	Sep-19	5,806	5,626	180	241
		Nov-19	5,671	5,610	61	
7	St Anthony Primary	Mar-18	2,239	2,154	85	85
7	St John Primary	Jan-20	6,784	6,714	70	70
7	Agatash Primary	Sep-19	2,413	2,392	21	21
7	Two Miles Primary	Nov-18	2,085	2,028	57	57
Total						8,012

Table 10 - Number of meals served against number of students present

Source: Student's Attendance Register and Daily Meals Register

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure Schools serve meals to all students who are eligible to receive meals.*

Management's Response:

Meals are provided upon request or based on demand. Various instances and reasons exist for students opting not to request meals prepared by the school kitchens on a given day. Hence, a lower quantity of meals served compared to the enrolled/attendance number of children should not be interpreted as a deliberate or malicious withholding of meals from children in attendance.

Conclusion

92. We concluded in some instances that Cooks, head teachers and committee members never received training under the Programme and have limited understanding of their roles and responsibilities. Some Schools did not store food items as required by guidelines, there were leaking roofs, rats and wood ants infestation and spoiled food items. In addition, food was not prepared and served to ensure students met their daily nutritional requirements. Meals were prepared by Cooks who were not equipped with their food handlers' certificates and the total calories and proteins provided by the meals were under the recommended amount for all grades observed. Other factors such as the late serving of meals, shortages of water, unavailability of appliances and lack of electricity suggest that more is required to meet the needs of students and have a functional school feeding Programme.

Overall Conclusion

93. The Ministry of Education has made great efforts to ensure that geographical targeting for the Hinterland School Feeding Programme was expanded to reach Schools in the most vulnerable areas in the Hinterland and Coastal Regions. This has led to an overall increase in the number of Schools and student beneficiaries.

94. Despite this positive contribution, we also observed several shortcomings and deficiencies in the management of the school feeding programme. In general, there was an ineffective monitoring system at all levels of the Programme to ensure Schools comply with standards.

95. Meals served to students were not prepared in accordance with the Food Based Dietary Guideline and the Recommended Nutritive Value of Rations for Nursery, Primary and Secondary School Children Guideline.

96. The menu cycle was repeated throughout the period under review and did not include a variety of foods. Moreover, school menus were not analysed for their nutritional content to assess whether they met the nutritional requirements.

97. Lack of appropriate storage facilities, particularly for perishable items, was also observed in Schools. This has led to the spoilage of food items. Based on our findings we therefore conclude the Ministry did not effectively manage the Hinterland School Feeding Programme to ensure a healthy and nutritious meal was provided to each eligible student daily.

About the Audit

This report was prepared by the Audit Office of Guyana on the assessment of the Ministry of Education Hinterland School Feeding Programme. Our responsibility was to provide objective information and to conclude whether the Ministry effectively managed the Hinterland School Feeding Programme to ensure a nutritious meal was provided to each eligible student daily.

Scope and Approach

The audit covered the period from 1 January 2018 to 30 June 2022. A total of eighteen Schools comprising nursery and primary were randomly selected for audit examination in regions № 1, 7 and 9. Our work included examining the planning and budgeting process, the quality, quantity and timeliness of meals prepared and served at Schools, the environment where food was prepared and served and the monitoring and evaluation of the Programme. School feeding activities for the years 2021 and 2022 were taken into consideration where the audit team and a subject matter expert witnessed real-time preparation and distribution of food at various Schools.

Audit Methodology

In undertaking this audit, we used the following audit methodology:

- Interviews with staff at the Ministry of Education, Ministry of Health, Regional Education Department and Schools to understand their roles and responsibilities.
- Review and examine relevant guidelines, regulations, annual operations plan and other key documents to gain a comprehensive understanding and to gather sufficient and appropriate audit evidence.
- Physical verification of stores, kitchen and meals served at Schools to determine whether meals were stored and prepared in a conducive manner and nutritious meals was served to students.

Audit Criteria and Sources

The audit criteria and sources used in the conduct of the audit are as follows:

AUDIT CRITERIA	SOURCES
Chapter 1 - Programme Planning and Direction	
1.1. The Ministry of Education School Feeding Programme is expanded to reach all vulnerable and eligible students in Nursery and Primary Schools.	❖ 2011 Food and Nutrition Security Strategy for Guyana page 29, Objective G2.C4.
1.2. The Ministry of Education effectively plans and budgets for all school feeding needs of eligible students.	❖ 2014-2018 Guyana Education Sector Plan page 79.
1.3. The Ministry of Education collaborates with the Ministry of Health to integrate the promotion of food nutrition in Schools.	❖ 2016 School Feeding Operational Manual," Page 9.
1.4. The Ministry of Education provides clear guidance and directions for the effective delivery of the Programme.	❖ 2016 School Feeding Operational Manual, Page 4".
Chapter 2 - Programme Monitoring and Evaluation	
2.1 The Ministry of Education monitors and evaluates the effectiveness of Programme implementation activities to ensure funds are spent to provide each student with a nutritious meal.	❖ Programme's Operational Guideline 2016", Page 2.
Chapter 3 - Food and Nutrition Management	
3.1 The Ministry of Education promote the use of local food.	❖ 2011 Food and Nutrition Security Strategy for Guyana page 26, Objective G2.C4.
3.2 The Programme trained parents, teachers and kitchen staff in food nutrition, safe food preparation and storage.	❖ 2016 School Feeding Operational Manual," Page 10.
3.3 The Programme stored and handled food in accordance with the Stores Regulations 1993 and food safety standards.	❖ 2019 Food Safety Act," Page 928. ❖ Programme's Operational Guideline 2016", Page 3.
3.4 The Ministry of Education School Feeding Programme follows nutritional guidelines when preparing and serving meals.	❖ 2011 Food and Nutrition Security Strategy for Guyana page 29, Objective G2.C4,

Appendix I
A comparison between the School Feeding Database Enrollment
and the Regional Education Department Enrollment

School	Regions	Enrollment as per Database 2018	Enrollment as per Regional Dept. 2018	Difference	Enrollment as per Database 2019	Enrollment as per Regional Dept. 2019	Difference	Enrollment as per Database 2020	Enrollment as per Regional Dept. 2020	Difference
Barbina P	1	128	76	52	128	104	24	128	116	12
Hosororo N	1	45	49	-4	45	29	16	51	27	24
Hosororo P	1	516	482	34	516	480	36	516	518	-2
Mabaruma N	1	92	88	4	92	86	6	92	45	47
Mabaruma P	1	398	445	-47	398	531	-133	398	542	-144
Port Kaituma N	1	192	109	83	192	202	-10	192	104	88
Port Kaituma P	1	675	738	-63	577	940	-363	675	1034	-359
Wauna N	1	32	67	-35	40	35	5	42	22	20
Wauna P	1	375	371	4	406	410	-4	406	421	-15
Agatash P	7	119	104	15	119	112	7	138	111	27
Holy Name P	7	116	72	44	116	70	46	116	70	46
Itaballi P	7	147	97	50	147	95	52	147	93	54
St. Mary's P	7	27	26	1	36	31	5	36	26	10
72 Miles P	7	62	61	1	62	41	21	62	42	20
2 Miles P	7	153	135	18	153	137	16	153	144	9
St John the Baptist	7	484	601	-117	544	604	-60	606	628	-22
Arapaima N	9	162	166	-4	162	90	72	162	82	80
Arapaima P	9	374	299	75	448	447	1	448	480	-32
Karasabai P	9	262	245	17	262	328	-66	360	398	-38
Katoka N	9	75	74	1	74	28	46	74	47	27
Katoka P	9	282	222	60	220	270	-50	244	258	-14
St. Ignatius N	9	92	97	-5	92	81	11	92	77	15
St. Ignatius P	9	253	272	-19	253	257	-4	253	320	-67
Semonie P	9	62	51	11	62	46	16	62	47	15
Taushida P	9	68	77	-9	68	67	1	68	64	4
Tiger Pond P	9	107	100	7	124	86	38	124	57	67

Source: School Feeding Database and Regional Educational Department

Appendix II
School Feeding funds not sufficient to cover expenses at Schools

No.	School	Date	Total Funds received G\$	Amount Expended G\$	Difference G\$
1	Katoka Primary	Sep 2018	1,112,786	1,362,975	(250,189)
2	Katoka Primary	October 2018	1,112,786	1,367,815	(255,029)
3	St. Ignatius Nursery	May 2018	363,036	373,280	(10,244)
4	St. Ignatius Nursery	May 2018	363,036	373,280	(10,244)
5	Karasabai Nursery	October 2018	295,954	1,011,320	(715,366)
6	Agatash Primary	October 2019	544,555	642,260	(97,705)
7	Holy Name Primary	November 2019	457,742	470,311	(12,569)
8	St. Mary's Primary	October 2019	140,000	149,610	(9,610)
9	Wauna Nursery	September 2019	157,842	192,960	(35,118)
10	Wauna Nursery	October 2019	157,842	162,930	(5,088)
11	Wauna Primary	July 2019	-	336,220	(336,220)
12	Wauna Primary	October 2019	1,602,096	1,683,970	(81,874)
13	Wauna Primary	January 2020	1,602,096	1,608,130	(6,034)
14	Holy Name Nursery	January 2020	149,950	159,711	(9,761)
15	St. Mary's Primary	January 2020	140,000	150,745	(10,745)
Total					(1,845,796)

Source: Hinterland School Feeding Programme Financial Statement

Appendix III
Training received from Ministry of Education – School Feeding Unit

2018					
Date	Type	Location	Nº of School Participated	Nº of Participants	Designations of Participants
17th Jul & 18th Jul	*Nutrition, Food Handling and Hygiene *Programme & Records Management *Operational Guidelines	Mabaruma	36	143	*Headteachers
25th Jul & 26th Jul		Moruca	19	78	*Chairman
30th Jul & 31th Jul		Pomeroon	19	70	*Tresurer
6th Aug & 7th Aug		Mahdia	6	16	*Head & Deputy Head Cook
12th Aug & 13th Aug		Annai	19	80	
15th Aug & 16th Aug		Lethem	44	169	
Total			143	556	
2019					
Date	Type of Training	Location	Nº of School Participated	Nº of Participants	Designations of Participants
17th Jul & 18th Jul	*Nutrition, Food Handling and Hygiene *Programme & Records Management *Operational Guidelines	Mabaruma	33	98	*Headteachers
25th Jul & 26th Jul		Vreed-En-Hoop	17	47	*Chairman
30th Jul & 31th Jul		New Amsterdam	9	21	*Tresurer
6th Aug & 7th Aug		Linden	18	50	*Head & Deputy Head Cook
12th Aug & 13th Aug		Annai	20	71	
15th Aug & 16th Aug		Lethem	45	127	
Total			142	414	

Source: Training reports from Ministry of Education – School Feeding Unit

Definition of terms used in the report

Eligible	Student from Nursery and Primary Schools, in the rural, remote communities found in regions № 1,2,3,5,7,8 and 9,10.
Guyana Food and Nutrition Security Strategy	The Food and Nutrition Security Strategy for Guyana is a plan of action directed at improving the food situation of the country and its people, especially for the target populations facing any given levels of food insecurity.
Monitoring and Evaluation	The continuous analysis and flow of information on Programme performance which is fed into planning to improve the design and implementation of the Programme.
Needs Assessment	An assessment of the dietary, nutritional, health, educational, gender needs of students.
Nutritious Meal	A nutritious meal contains the different types of foods from all the food groups daily.
Sector Coordination	The formalisation of arrangements or partnership with other Ministries either through policies and/or legal framework.
Vulnerable	A person in need of special care, support, or protection because of age, disability, or risk of abuse or neglect.
World Food Programme (WFP)	The World Food Programme is an international organization within the United Nations that provides food assistance worldwide. It is the world's largest humanitarian organization and the leading provider of school meals.



Ministry of Education

Permanent Secretary

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Ms Marcel Pinder
Audit Manager
Audit Office
63 High Street, Kingston
Georgetown

Dear Miss Pinder,

RESPONSE TO PERFORMANCE AUDIT ON THE ASSESSMENT OF THE HINTERLAND SCHOOL FEEDING PROGRAMME FOR THE PERIOD JANUARY 2018 to 30 JUNE 2022

Please see attached, the Ministry of Education's response to the Performance Audit on the Hinterland School Feeding Programme.

The Ministry would like express its gratitude for your comprehensive audit report. Your diligent examination of our operations has been invaluable in helping us identify areas for improvement and ensuring the efficient use of resources within our Ministry.

We are pleased to note your observation in the conclusion of the report regarding the significant progress we have made in addressing the deficiencies highlighted in the audit. It is a testament to the dedication and hard work of our team in striving for excellence and efficiency in our mission to provide quality school feeding services in Guyana.

The Ministry of Education is committed to continuous improvement, and your audit has provided us with actionable insights to further enhance our operations; some of which were already addressed through actions highlighted in the Management responses and others will be via the impending national school feeding policy which takes a holistic approach to the management, supervision, and quality assurance of school feeding in Guyana and is reflective of our unwavering commitment to ensuring that students receive nutritious and well-balanced meals during their school day.

Sincerely,


Mr. Alfred King
Permanent Secretary



Chapter 1 - Programme Planning and Direction

Programme Coverage

Paragraph 13: As it pertains to promotion, sensitization and awareness of the National School Feeding Programme, the National School Feeding Policy (in final draft) will advise on the development of a Communication strategy and a standardized application and assessment process. In the interim, the CBSFP has been in communication with the village and school administrations of unserved schools providing guidance on the current requirements to be included in the National School Feeding Programme. In instances, where it appears unlikely that these schools will not be able to satisfy the prerequisite requirements, the National School Feeding Programme has/will explore the implementation of another modality – juice and biscuits or breakfast model

Paragraph 18: The expansion of the coastal schools was addressed under different modalities – Since September 2023, 234 coastal schools were added under the Breakfast Programme. The Ministry has taken a proactive step towards enhancing the efficiency and effectiveness of the National School Feeding Programme (NSFP) by expanding its workforce. This strategic decision involves the addition of a technical officer and two clerical officers, with the primary objective of addressing the existing inadequacies within the NSFP's record management system – receiving, processing, storing and reporting

Comprehensive needs assessment not done

The National School Feeding Policy will also provide a structure to rectify the concerns raised by implementing a comprehensive needs assessment process that delves into all priority areas, including food and nutrition, financial sustainability, gender and management processes etc. This holistic approach will enable us to make informed decisions that truly reflect the needs of the population we serve.

Recurring enrollment figures used to allocate funds

Paragraph 22 and 23: The Community-based School Feeding Programme has implemented a system to cross-reference the enrolment figures provided by the Central Panning Unit/Regional Education Departments against the actual numbers on the school rolls via the Programme's Monitoring visits feedback loop. As a result, the enrolment numbers are updated at least once per term, thereby providing a more accurate representation of the schools' populations and as a result, monetary disbursements.

The Ministry would like to point out that the cost of stipend paid to kitchen staff was factored into the monthly disbursement during the programme design stage and is reflected in the approved operational guidelines. Notwithstanding, the Ministry has taken the following steps to improve the dietary to operational cost ratio:

- Stipends are no longer paid to treasurers
- Increased the dietary allocation – from \$185 to \$210 per meal
- Our investigations revealed that the male cooks attached to the kitchen were described as handymen to create the distinction between male and female kitchen staff. This is further supported by the fact that none of the schools on the programme has exceeded their authorized staff inventory (inclusive of both male and female kitchen staff).
- Use the education departments/school boats/buses to reduce the cost of transportation.

Paragraph 25 and 26: The Ministry would like to point out that the cost of stipend paid to kitchen staff was factored into the monthly disbursement during the programme design stage and is reflected in the approved operational guidelines. Notwithstanding, the Ministry has taken the following steps to improve the dietary to operational cost ratio:

- Stipends are no longer paid to treasurers
- Increased the dietary allocation – from \$185 to \$210 per meal
- Our investigations revealed that the male cooks attached to the kitchen were described as handymen to create the distinction between male and female kitchen staff. This is further supported by the fact that none of the schools on the programme has exceeded their authorized staff inventory (inclusive of both male and female kitchen staff).
- Use the education departments/school boats/buses to reduce the cost of transportation.

Funds not sufficient to cover Programme expenditure

Paragraph 28: Once again, the Ministry would like to highlight that the procurement of stoves, tools and generator are covered under the investment costs category of approved expenditure in the approved operations guidelines. In addition, the Regional Education Departments and the village councils have been reminded of their responsibilities as it pertains to the maintenance of the kitchens and repairs to equipment appliances. In order to ensure that spending is in accordance with the approved guidelines the following SOPs have been implemented:

- Cashbooks for the CBSFP (Community Based School Feeding Programme) must be kept in the possession of the Head Teacher
- A physical cash count must be conducted in the presence of at least three members of the School Feeding Management Committee weekly, and the Cash Books must be signed by all members present attesting to the physical verification of the cash.
- At the end of each term, a physical cash count must be conducted in the presence of a Community-Based School Feeding Monitoring Officer, and the Cash Books must be stamped and signed by the Monitoring Officer verifying the physical cash.

- Regular financial reporting (once per term) from schools participating in the programme, including detailed documentation of all programme-related expenses, must be shared with the Community-Based School Feeding Programme Section after being reviewed and signed by the respective District Education Officers.

Paragraph 28: School feeding disbursements are based on the confirmed enrolment of the previous month. School populations, rate of attendance, cost of ingredients and demand for meals fluctuate frequently, resulting in frequent fluctuations of disbursement balances, hence there will be months when there are shortfalls and months where there will be savings. This usually balances out over the course of the school year.

Notwithstanding, to prevent unauthorized spending and theft the following SOP has been implemented:

- Cashbooks for the CBSFP (Community Based School Feeding Programme) must be kept in the possession of the Head Teacher
- A physical cash count must be conducted in the presence of at least three members of the School Feeding Management Committee weekly, and the Cash Books must be signed by all members present attesting to the physical verification of the cash.
- At the end of each term, a physical cash count must be conducted in the presence of a Community-Based School Feeding Monitoring Officer, and the Cash Books must be stamped and signed by the Monitoring Officer verifying the physical cash.
- Regular financial reporting (once per term) from schools participating in the programme, including detailed documentation of all programme-related expenses, must be shared with the Community-Based School Feeding Programme Section after being reviewed and signed by the respective District Education Officers.

In addition, schools will not be allowed to keep more than one month's disbursement (as a contingency/emergency fund) in their possession.

Late disbursement of school feeding funds

Paragraph 30: This has been changed and regularized; funds are requested and processed in the first and second weeks of the current month for the following month and usually disbursed in the final week of the month prior to use – barring any unforeseen circumstances.

Paragraph 31: This has been changed and regularized; funds are requested and processed in the first and second weeks of the current month for the following month and usually disbursed in the final week of the month prior to use – barring any unforeseen circumstances. This ensures that funds are available to make the required purchases without any disruption.

Limited Inter-Sectoral Collaboration

Paragraphs 33, 34 and 34: The previously referenced National School Policy will also address matters pertaining to Governance Structure and Coordination Mechanisms with other agencies – this includes the formation of an **Intersectoral School Feeding Committee** with clear guidelines as the roles and responsibilities of each Agency. The Committee members will include but are not limited to the Food Policy Division - Ministry of Health, Ministry of Agriculture, Ministry of Human Services and Social Security, the Carnegie School of Home Economics and the Ministry of Local Government and Regional Development.

Institutional Arrangements/Capacity

Paragraphs 37, 38, 39 and 40: The Ministry (CBSFP) has collaborated with the Ministry of Health on a number of training and awareness programs/activities – conducting training and sensitization on food preparation, food safety, hygiene and environmental health. In addition, the previously referenced National School Policy will also address matters pertaining to **Institutional strengthening** – expansion of workforce and acquisition of technical staff, **Capacity building** – training and professional development programs, **Governance structure** – rules, procedures, roles, and the division of responsibilities, and **Coordination Mechanisms with other agencies** e.g. *Intersectoral School Feeding Management Committee*.

Chapter 2 - Food and Nutrition Management

Local food items not always used

Paragraph 42: The programme has been running uninterrupted, except for COVID, for 15 years. Even though the preference is to “buy local”, the unavailability of locally produced items does not pose an immediate threat to the sustainability of the programme. Notwithstanding, the Ministry is collaborating with the FAO/WFP (Home Grown School Feeding Initiative) to improve access to locally produced goods – this requires significant work to be done with small-holder farmers to improve their capacity to consistently supply the required items in the expected quantities.

The Ministry has taken the following steps to address the gap identified during the audit:

- The Community-based School Feeding Programme has partnered with the Ministry of Health and the Carnegie School of Home Economics to conduct training in menu planning, nutrition, food preparation and food safety for all schools where kitchen staff were untrained.

The needs assessment mechanism being developed as a part of the National School Feeding Policy Implementation Plan is expected to identify and address safety, equipment, nutrition and training gaps which are necessary for the continuous delivery of high quality services.

Not all persons involved in the Programme were trained Paragraphs 46 and 47:

The Ministry has taken the following steps to address the gap identified during the audit:

- The Community-based School Feeding Programme has partnered with the Ministry of Health and the Carnegie School of Home Economics to conduct training in menu planning, nutrition, food preparation and food safety for all schools where kitchen staff were untrained.

The needs assessment mechanism being developed as a part of the National School Feeding Policy – Implementation Plan, is expected to identify and address safety, equipment, nutrition and training gaps which are necessary for the continuous delivery of high quality services.

Spoiled food items

Paragraph 53: The Community-based School Feeding Unit has been working with the Regional Education Departments and the village councils under whose ambit the maintenance of the Kitchens fall and have remedied the maintenance issues and pest control.

In order to reduce spoilage, via the National School Feeding Policy, a review of the menu's (inclusive of ingredients) will be conducted and recommendations will be made to replace items with short shelf lives in areas without electricity with healthy options with a longer shelf life.

Cooks not equipped with Food Handler's Certificate

Paragraph 54: The issuance and renewal of Food Handler's certificate will be systematically dealt with via the Coordination Mechanisms with the Ministry of Health, to be outlined in the National School Feeding Policy. In the interim, the CBSFP has been working in conjunction with the Regional Administration and the regional health services to ensure all kitchen staff are certified.

Schools did not have the required amount of cooks

Paragraphs 55 and 56: The identification/recruitment and replacement of Kitchen staff remains a challenge in some areas, however, this has not resulted in any significant disruption in the supply and quality of meals to students in Hinterland schools. The Ministry is working in collaboration with the WFP to review the Kitchen requirements including staffing given the impending changes in the menu and availability of new equipment.

Meals not prepared in a safe manner

Paragraphs 59, 60 and 61: The Community-based School Feeding Programme has partnered with the Carnegie School of Home Economics and the Ministry of Health to conduct training in menu planning, nutrition, food preparation, food safety, hygiene and environmental health. So far training has been conducted with 390 Kitchen Staff and 227 Committee members from 194 Schools.

In addition to this training exercise, the National School Feeding Policy includes strategies to facilitate the improvement of the nutritional status of children which is aimed at addressing all nutritional/food preparation matters.

Nutritious meals not served

Paragraph 63: A complete review and revision of the school feeding menu will be done under the Ministry's collaboration with the FAO/WFP (Home Grown School Feeding Initiative). In the interim, training is being conducted by the Carnegie School of Home Economics (CSHE) in menu planning, meal preparation, food safety and nutrition to address some of the deficiencies highlighted.

The correct portion size of meals not served

Paragraphs 64, 65 and 66: A complete review and revision of the school feeding menu will be done under the Ministry's collaboration with the FAO/WFP (Home Grown School Feeding Initiative). In the interim, training is being conducted by the Carnegie School of Home Economics (CSHE) in menu planning, meal preparation, food safety and nutrition to address the deficiencies highlighted.

Meals not served on time

Paragraph 67: The Ministry is aware of isolated cases when meals were served later than planned due to unforeseen circumstances, however, to the best of our knowledge this is not a consistent practice.

Break in the supply of meals

Paragraphs 68 and 69: Both situations were corrected, and systems were put in place to prevent any such reoccurrence – the operational guidelines were revised to include District Education Officers on School Feeding Management Committees to improve coordination, communication and reporting between the Regional Education Departments, the Community-based School Feeding Programme and the Schools. As a result, there is little to no delay in communicating challenges to the relevant authorities for action to be taken.

Meals are not served to each student based on the daily meals register.

Paragraph 70: Meals are provided upon request or based on demand. Various instances and reasons exist for students opting not to request meals prepared by the school kitchens on a given day. Hence, a lower quantity of meals served compared to the enrolled/attendance number of children should not be interpreted as a deliberate or malicious withholding of meals from children in attendance.

Chapter 3 - Programme Monitoring and Evaluation

Lack of Record Keeping

To address these issues, all Head Teachers are advised of the following changes which are effective 3rd January 2023:

- Cashbooks for the CBSFP (Community Based School Feeding Programme) must be kept in the possession of the Head Teacher
- A physical cash count must be conducted in the presence of at least three members of the School Feeding Management Committee weekly, and the Cash Books must be signed by all members present attesting to the physical verification of the cash.
- At the end of each term, a physical cash count must be conducted in the presence of a Community-Based School Feeding Monitoring Officer, and the Cash Books must be stamped and signed by the Monitoring Officer verifying the physical cash.
- Regular financial reporting (once per term) from schools participating in the programme, including detailed documentation of all programme-related expenses, must be shared with the Community-Based School Feeding Programme Section after being reviewed and signed by the respective District Education Officers.

Paragraph 78: This has been corrected. Head Teachers or Teachers in charge were instructed to ensure Meals Registered are updated and signed off, daily.

Paragraph 79: All schools on the School Feeding Programme were instructed to create, update and maintain inventory registers for assets owned by the Programme.

Paragraph 80: It is now the Head Teachers responsibility to ensure that all School Feeding Programme related documents are created, updated and maintained in accordance with school feeding guidelines.

Challenges faced by cooks at Wauna Primary

Paragraph 81: Wauna Kitchen staff are currently using the gas stove and the coal pot is only used in emergency situations.

Meals were not monitored for compliance with Nutritional Standards

Paragraph 82: The National School Feeding Policy has as one of its major outcomes - the improvement of the nutritional status of children which is aimed at addressing all nutritional matters. In this instance, this includes the addition of a surveillance and quality assurance unit in the National School Feeding Programme which in conjunction with the Ministry of Health will take on the responsibility of monitoring the schools' kitchens compliance with established nutritional standards.

Gaps in monitoring by the Regional Education Department

Paragraph 83 and 84: This was clarified via a letter from the Chief Education Officer directing all Regional Education Departments to assist the CBSFP in monitoring expenditure patterns to identify any trends or patterns that may indicate overspending and working with SFMCs and the CBSFP to address any issues that are identified.

The National School Feeding Policy implementation plan will include Operational Guidelines which will clarify the roles, responsibilities, and reporting structure regarding the functioning of the School Feeding Management Committees. Head Teachers were also informed that their involvement is critical to the success and sustainability of the CBSFP since their experience and training will be vital in identifying and addressing any challenges or barriers the SFMCs may face.

All schools on the CBSFP were informed to hold elections no later than June 30, 2023. In instances where elections were held and there were no nominees for SFMC executive, the CBSFP has installed an IMC to prevent any disruption in service. Elections will be held once per term until a SMFC is elected and installed.

Limited monitoring by School Feeding Committees

Paragraphs 85 and 86: To remedy this situation and prevent any misunderstanding of the operations of the CBSFP, the National School Feeding Policy implementation plan will include Revised Operational Guidelines which will clarify the roles, responsibilities, and reporting structure regarding the functioning of the School Feeding Management Committees.