



**OFFICE OF THE DIRECTOR OF AUDIT
ST. VINCENT AND THE GRENADINES**

Report on the Performance Audit
of the
School Feeding Programme
2016 - 2018





To: The Honourable Minister of Finance

Sir,

Pursuant to Section 14 of the Audit Act, CAP 245 of the Laws of St. Vincent and the Grenadines, Revised Edition 2009, I have the honour to submit a special report of a Performance Audit conducted on the School Feeding Programme for the period January 2016 to April 2018, for tabling in the House of Assembly.

A handwritten signature in black ink, appearing to read 'Joanne', written over a horizontal line.

Mrs. Joan Browne

DIRECTOR OF AUDIT

14th January, 2019



MISSION

Our mission is to serve the people of St. Vincent and the Grenadines by conducting independent audits and reporting on how government is managing its responsibilities and resources.

VISION

Our vision is to be an independent, professional and respected Supreme Audit Institution conducting innovative and efficient audits to advance transparency and accountability in government operations.

Acknowledgement



The Audit Office wishes to express its gratitude to the managers and staff of the Ministries of Health, Education and the teachers at the schools visited who were involved in the Performance Audit; for their invaluable participation, support, contributions and time devoted to meet the different information requirements, meetings and relevant presentations.



The School Feeding Programme

Performance Audit Report

This report presents the results of the Performance Audit on the School Feeding Programme (SFP), conducted by the Audit Office of St. Vincent and the Grenadines under the authority of the Audit Act No. 29 of 2005 and Cap 245 of the Laws of St. Vincent and the Grenadine, Revised Edition 2009.

A Performance Audit is an independent, objective, and systematic assessment of how well a government is managing its activities, responsibilities and resources, and contributes to a public service that is ethical and effective, and a government that is accountable to Parliament and citizens.

Audit topics are selected based on their significance, and while the Audit Office may comment on policies implemented in a Performance Audit, it does not comment on the merits of these policies.

Performance Audits are planned, performed, and reported in accordance with International Standards of Supreme Audit Institutions (ISSAIs), ISSAI 300 Fundamental Principles of Performance Auditing and Office policies. They are conducted by qualified auditors who:

- establish audit objectives and audit criteria¹ for the assessment of performance,
- gather the evidence necessary to assess performance against criteria,

¹Performance audit criteria are reasonable and audit-specific standards of performance against which the economy, efficiency and effectiveness of operations can be evaluated and assessed. It is also related to the expected good management practices in place.



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- report both positive and negative findings,

- make conclusions based on the established audit objectives, and

- make recommendations for improvements, when there are significant differences between criteria and assessed performance.

Abbreviations



CEO.....	Chief Education Officer
CNO	Community Nutrition Officer
EHO	Environmental Health Officer
ISSAIs.....	International Standard of Supreme Audit Institutions
MOE.....	Ministry of Education
MOH	Ministry of Health
NSP	Nutrition Support Programme
PIU	Project Implementation Unit
PS	Permanent Secretary
SFP	School Feeding Programme
SVG	St. Vincent and the Grenadines

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The School Feeding Programme

Main Points

What we examined

The United Nations World Food Programme commenced the School Feeding Programme (SFP) in St Vincent and the Grenadines in 1984. Children who were malnourished and families with low income were the targeted beneficiaries of the programme. Pursuant to its closure of operations, the Government, through the Ministry of Health (MOH), assumed full responsibility for the programme in 1997 and changed its name to Nutrition Support Programme (NSP). This programme comprises of two components: The Supplemental Feeding Programme and the SFP. However, we have only examined the operations of the SFP, which is a shared responsibility between the MOH and the Ministry of Education (MOE).

The SFP safeguards nutrition and education, and provides a range of socio-economic benefits. It does not only alleviate child hunger in schools, where applicable, but also enhances nutrition, particularly when the food provided is fortified with micronutrients, raising the potential to improve a child's health, school performance and educational attainment.

We examined how the MOH and the MOE have managed the SFP including its administrative structure, the procurement process, meal planning, preparation and presentation, the application of relevant standards, the monitoring and evaluation of systems related to the achievement of the main purposes of the SFP, and the reporting framework.

Field work for this Performance Audit was completed on 29th June 2018. Details of the audit work conducted are provided in the **About the Audit** section of the report.



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Why it is Important

The SFP provides a daily meal to children attending pre-primary and primary schools which contributes to the development and maintenance of healthy bodies, thus enabling them to function properly within the school environment. This is seen as a linchpin in the sustainable development of the socio-economic landscape, by promoting and encouraging a healthy society, and providing all beneficiaries with the necessary nutritional support to access education.

Nutrition plays a key role in the development and productivity of children. Poor nutrition and nutrient deficiencies, particularly among school children, will have substantial negative impact on their physical growth, learning capacity and academic performance. Poor nutrition also has long-term effects on the society in terms of medical costs, loss in human resource, and reduced economic productivity.

The SFP promotes healthy eating habits among school children, which plays a vital role in their mental and physical development. A nutritious meal also helps children to become more attentive in the classroom, and the promise of at least one nutritious meal each day during the school term, encourages regular attendance of children benefiting from the programme, especially those from low socio-economic background.



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What we found

- There is no formal document(s) pertaining to the strategic/operational objective(s), plans, financial or performance indicators, efficient and effective administration and delivery of the programme, roles and responsibilities of managers and staff, and reporting framework. Consequently, the key personnel involved in the programme at the MOH and MOE use their own initiative in the administration and delivery of the programme. These circumstances may affect appropriate accountability.
- The SFP provides daily meals to all pre-primary and primary school students wishing to participate in the programme, and no longer targets malnourished children or low-income families. According to the Estimates of Revenue and Expenditure for the financial years 2016 to 2018, there was a decrease in the amount allocated for the SFP for fiscal year 2018, compared to the amount allotted in 2016 and 2017. Although the allocation for these two years were constant, there was a steady increase in the number of beneficiaries from 6760 in 2016 to 7347 in 2017 while the projection for 2018, is 7500². The number of beneficiaries of 7437 for 2017, represents 62.03% of the total pre-primary and primary schools' population of 11,988.
- We noted that in spite of the increase in beneficiaries, the amount allocated to the SFP has decreased from EC\$1.268 million (for 2016 & 2017) to EC\$1.242 million in 2018. We extrapolate that if the amount budgeted continues to decrease annually while there is an increase in the number of beneficiaries, the sustainability and expected outcome of the programme would be negatively impacted.

² Annual Estimate of Revenue and Expenditure of Saint Vincent and the Grenadines, 2018, pg 273



- The MOE is responsible for the preparation and delivery of balanced and nutritious meals but, there is no appropriate monitoring and evaluation of the programme's effectiveness by the MOH.
- The MOH is responsible for the procurement of commodities, mainly dry food stuff and frozen goods, totalling approximately EC\$1.2 million annually. There is no tendering for the procurement of food supplies costing EC\$20,000.00 or more, as required by the *Purchases and Tenders Procedures*, in order to encourage economy and efficiency.
- The schools are responsible for the purchasing of perishable food items, such as fruits and vegetables, and condiments via funds (\$0.40 - \$1.00) collected from daily contributions by beneficiaries. However, some school are unable to generate sufficient funds to make the purchases and to provide a balance meal.
- The human resource is inadequate for both the coordination of the programme at the MOE and the MOH, to enable efficient delivery and monitoring of the SFP.
- There is a draft National School Nutrition Standards that was developed in 2014 and updated in 2017. This document is yet to be reviewed, approved and implemented. As a result, there is no guarantee that the SFP provides one-third of the daily nutritional requirements to the beneficiaries.



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Introduction

The United Nations World Food Programme started the SFP in St Vincent and the Grenadines in 1984. The programme's food commodities were funded totally by this organization until 31st December, 1996, whilst the Government shouldered the administrative costs. The World Food Programme formally closed operations in St. Vincent and Grenadines after twelve years. The Government then took full responsibility for the programme in 1997 and changed its name to Nutrition Support Programme (NSP).³

The NSP is comprised of two components namely; Supplemental Feeding Programme and the SFP, which are delivered by the MOH and MOE, respectively⁴.

The Supplemental Feeding Programme

The Supplemental Feeding Programme provides food baskets to socio-economically disadvantaged pregnant and lactating mothers attending maternal clinics, and their infants and children attending health clinics. The programme also provides the mothers with training in cosmetology, sewing, home-making and childcare, which enables them to become self-sufficient, thereby improving their quality of life.

The School Feeding Programme

This component is a responsibility of the MOH and the MOE, and aims to provide nutritional support to undernourished and/or disadvantage children attending pre-primary and primary schools. The MOH through the Nutrition Unit assists the SFP with the

³ An evaluation of the Nutrition Support Programme in SVG Final Report, Caribbean Food and Nutrition Institute et al, 2008

⁴ An evaluation of the Nutrition Support Programme in SVG Final Report, Caribbean Food and Nutrition Institute et al, 2008



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creation of menus by providing information and guidance on dietary standards and with training sessions when requested. The NSP unit is responsible for the purchasing, storage and distribution of dry and frozen goods for the SFP, while each school is responsible for the preparation and serving of meals and purchasing of vegetables and fruits to balance the meal. In this regard, parents make a contribution ranging from forty cents (\$0.40) to one dollar (\$1.00) to cover the costs of the supplementary items.

At the commencement of the SFP, a meal comprising of milk and biscuits was served by the schools to disadvantaged children who were undernourished, however, biscuits were subsequently replaced by sandwiches. Currently, the schools provide a complete meal and the scope has now broadened to allow all students attending pre-primary and primary school to be part of the SFP.

Programme Objectives

There is no formal document(s) from the MOH or MOE that states the objectives of the SFP. However, there are two documents that identify applicable objectives, namely: the final report on the Evaluation of the Nutrition Support Programme in St. Vincent and the Grenadines, conducted by the Caribbean Food and Nutrition Institute et al, 2008 and the draft National Nutrition Standards, developed by the Nutrition Unit at the MOH.

The specific objectives of the final report on the Evaluation of the Nutrition Support Programme in St. Vincent and the Grenadines, in relation to the SFP are as follows:

- 1) Ensure that approximately one-third of the daily nutritional requirements are provided by the Nutrition Support Programme.
- 2) Ensure that all pre and primary school children coming from low-income homes have at least one well-balanced meal for five days each week.



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- 3) Encourage good school attendance.
- 4) Encourage proper eating habits for the development of healthy bodies
- 5) Ensure that the number of under-nourished school age children is reduced significantly.
- 6) Ensure that the lunch caterers adhere to the mandatory standards and procedures.
- 7) Promote and encourage the consumption of indigenous foods.

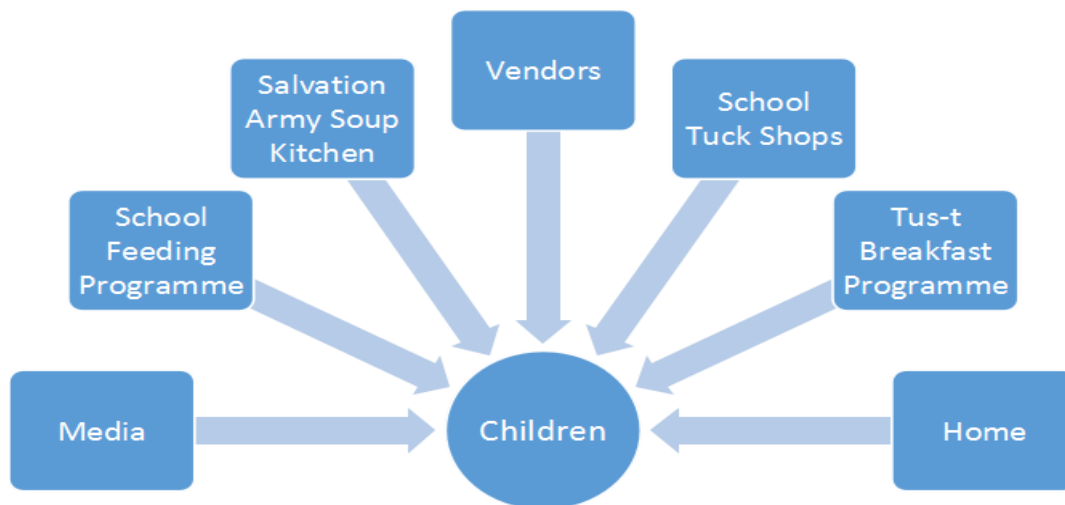
The objectives identified in the evaluation primarily seek to reduce under-nourishment in economically disadvantaged school age children, by supplying one-third of the daily nutritional requirements and fostering proper eating habits. The draft National Nutrition Standards, developed by the Nutrition Unit, at the MOH, which has established similar objectives, is still pending approval and implementation. However, no action was taken by the Ministries involved in the programme to measure the achievement of the objectives.



Influences on pre-primary and primary school children eating habits

Children's eating habits are guided by their repeated exposure and easy access to food and snacks that appear to be appealing. Some of the major influences are: the media, SFP, soup kitchens, vendors, tuck shops, breakfast programmes, and home, as depicted in Figure 1.

Figure 1 shows the influences on pre-primary and primary school children's nutrition



It is critical that the influences be considered since these could potentially induce bad eating habits in children, and may prohibit the achievement of the objectives of the SFP and MOH. The fundamental change that is required to transform children's healthy eating habits must be supported from the home into the schools. Therefore, the home, as a crucial institution, should complement the SFP by providing the additional two-thirds of children's daily nutritional requirement. In addition, the MOE and MOH should establish a more focused approach to this aspect of education that must become curriculum centered, making it education for life.



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Focus of the audit

The objectives of our audit were to determine whether the administration and the delivery of the SFP, by the MOH and the MOE have observed the principles of economy⁵, efficiency⁶ and effectiveness⁷, and to assess the actual management practices and controls in place to provide all pre-primary and primary school children with the access to at least one nutritious meal each day during the school term. To make this determination, we examined whether the programme had:

- Appropriate management practices.
- Appropriate procurement practices in place to obtain the required quality, quantity supplies at the lowest cost.
- Meal planning guideline to facilitate the provision of nutritionally sound meals.
- Adequate monitoring mechanisms to evaluate the effectiveness of the programme's delivery.
- An established structure to report on the effectiveness of the programme.

The audit covered the period from January 2016 to April 2018, and examined all the related and available information, provided by MOE and MOH.

More details about the audit objective, scope, approach, and criteria are in **About the Audit** section of this report.

⁵ Economy: The principle of economy means minimising the costs of resources. The resources used should be available in due time, in and of appropriate quantity and quality and at the best price. (ISSAIs 300)

⁶ Efficiency: The principle of efficiency means getting the most from the available resources. It is concerned with the relationship between resources employed and outputs delivered in terms of quantity, quality and timing.

⁷ Effectiveness: The principle of effectiveness concerns meeting the objectives set and achieving the intended results.



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Observations and Recommendations

This section presents the findings and observations, analysis of situations and recommendations for improvement in cases where operations were not consistent with established criteria. It is divided into five (5) chapters;

- Management of the School Feeding Programme
- Procurement of Supplies
- Meal Planning, Preparation, and Presentation,
- Programme Monitoring and Evaluation
- Reporting



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Chapter 1. Management of the School Feeding Programme

1.1 The management of the SFP is shared between the MOH and the MOE. The MOH has responsibility for the nutritional aspect of the programme as well as the procurement, storage, and distribution of dry food items approved by the Nutrition Unit.

1.2 The MOE is responsible for the delivery of the programme, including the purchase of supplementary and perishable items such as, vegetables and fruits; the storage of all food items at the schools; the preparation and presentation of meals following weekly menus developed by each school; and the maintenance of the kitchen and dining facilities where applicable.

1.3 The MOE also conducts inspection visits, maintains and replaces utensils and equipment at the schools and provides monthly reports related to the operation of the programme. The reports include the amount of funds received from the SFP and the status of kitchen facilities. Neither of the Ministries monitor nor report on the effectiveness of the SFP.

1.4 This chapter has been organised in four relevant aspects of management: The Framework, Operations, Human Resources and Funding.



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Framework

Absence of formal programme document leads to unclear lines of authority and responsibility between MOE and MOH

1.5 There is no formal document(s) pertaining to the strategic/operational objective(s), plans, financial or performance indicators, efficient and effective administration and delivery of the programme, roles and responsibilities of managers and staff, and reporting framework. Consequently, the main activities of the SFP are informal and are based on the individual initiative of key personnel such as the Coordinator of the SFP, the Headteacher, supervising teacher, cooks, the Chief Nutritionist and the Manager of the NSP unit. Initiatives taken by Headteachers of some primary schools are depicted in **Figure 2**. In this example, the planting of vegetables and herbs at the school teaches the children the natural process to obtain and consume non-processed, healthy foods, which are used to prepare meals for the SFP.



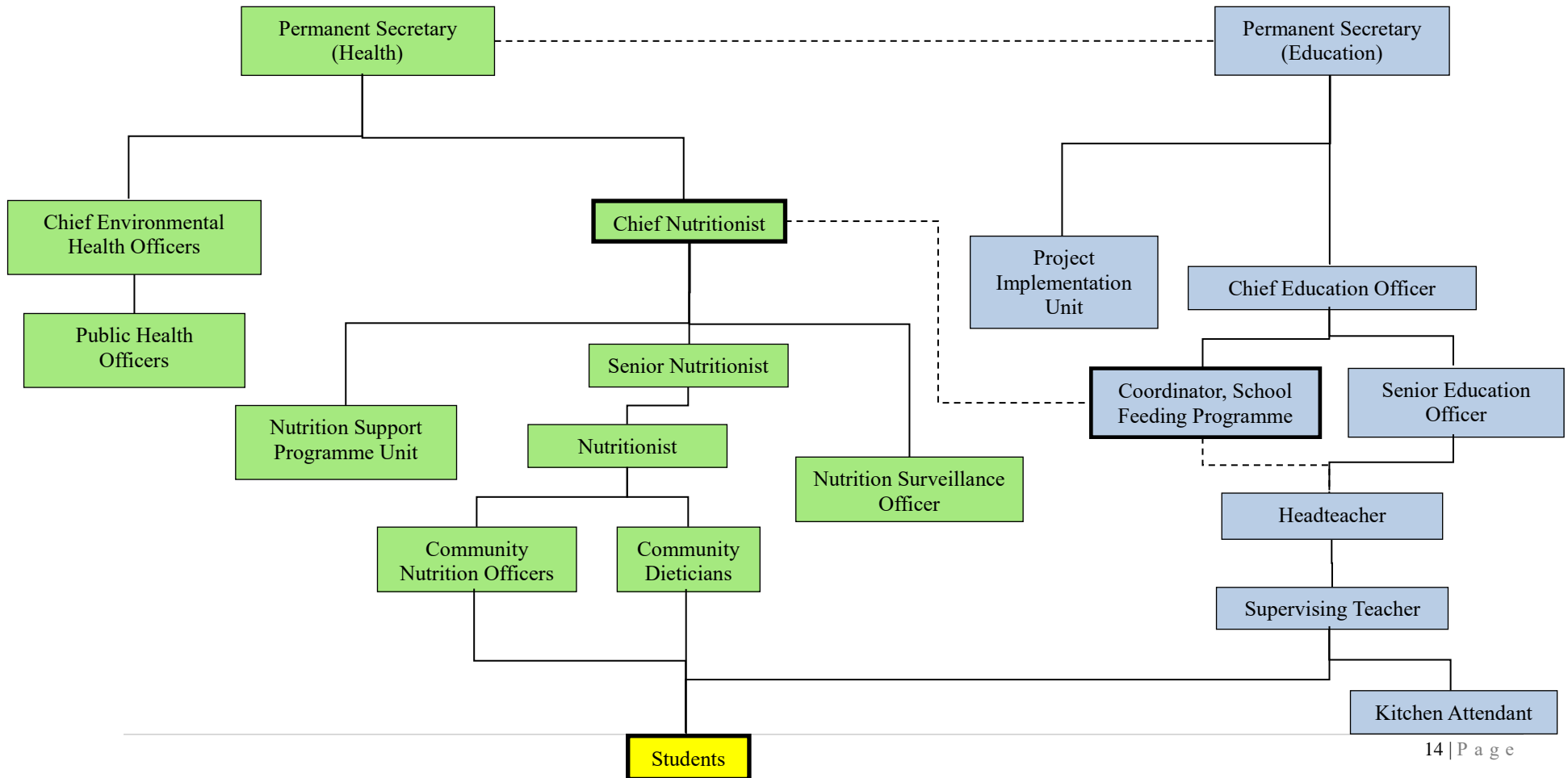
Figure 2 shows vegetable and herbs planted at some schools for use in the SFP



1.6 We conclude that the evaluation of this segment of the SFP creates an opportunity to reorganise the structure of the SFP in order to obtain optimal success. Based on our findings and the responsibilities of key personnel described above, we are offering a proposed programme structure shown in **Figure 3**, in which the Chief Nutritionist should be in charge of the overall monitoring of the SFP in order to achieve expected objectives and or results (effectiveness), while the Coordinator of the SFP with the support of the Chief Education Officer, should be responsible for monitoring and control of the operations of the programme's efficiency.



Figure 3 shows the proposed structure of the SFP





Recommendations

1. The MOH in collaboration with the MOE should develop a policy document that clearly describes the specific objectives of the SFP, the main structure, and the roles and responsibilities of key personnel involved, ensuring due care for the efficiency and effectiveness of the programme.

Management response (MOH)

We agree with this recommendation. There currently exists a draft Child Nutrition Policy and Action Plan, and a School Nutrition Policy and Action Plan which will guide the school feeding policy. A policy and procedure manual should accompany this Policy document.

2. Management should consider formalising the following SFP objectives:
 - I. To provide access to one-third of the daily nutritional requirements to pre-primary and primary school children, during each school week.
 - II. To foster proper eating habits among children through the influence of parents and school staff.
 - III. To promote and encourage the consumption of local foods.

Management response (MOH)

We agree, but objectives should be broadened to include the food environment and assessment of health and food intake of students.

3. The Nutrition Unit should take the leadership of the SFP as the achievement of the programme's objectives is reliant on the nutritional requirement of meals provided to school-aged children.



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Management response (MOH)

We agree but the MOE should be mentioned here to provide the supporting role and functions in the execution of the programme.

4. Management should consider the proposed programme structure and the main findings and recommendations of this report as a base to organise the SFP, highlighting the need to coordinate its monitoring and evaluation to ensure appropriate management direction and control.

Management response (MOH)

There should be a multi-sectoral (committee) approach to be better informed of the different interests. This approach should be initiated by the MOE and MOH.

5. The MOE should implement school gardens, with the assistance of the Ministry of Agriculture, as an integral part of the SFP to supplement the supply of vegetables.

Management response (MOH)

The committee should be able to leverage the relevant human, technical and financial resources to effectively run the programme (for example, the Ministry of Agriculture can coordinate the implementation of school gardens)



Operations

There is no formal communication between the MOE and MOH to discuss the main aspects of the programme.

1.7 Although the operations of the SFP are shared jointly by the MOE and the MOH, the management of both Ministries do not discuss the activities, challenges, expectations, and results of the programme, since there is no clearly defined entity that is responsible for each of the two (2) main aspects of the programme: The MOE primarily manages operations related to the delivery of the programme, while the achievement of the main purpose(s) of the programme related to nutrition, is the responsibility of the MOH.

1.8 The main operation of the SFP starts at the MOE on the issuance of a Departmental Warrant by the Permanent Secretary (PS), authorising the PS of the MOH to incur expenses on behalf of the MOE for the procurement of food items for the SFP, during the specific financial year. Schools receive food items procured by the NSP unit and also purchase supplementary food items for the preparation and presentation of meals. Also, monitoring and reporting on the operations are conducted at the schools.

Recommendation

We Recommend:

The Chief Nutritionist and the Coordinator of the SFP should have regular meetings with other key managers from both Ministries, to discuss the results, challenges, achievements and future actions for the SFP in order to bolster the programme's performance.



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Human Resource

Responsibilities of key personnel in the operations of the SFP

1.9 The SFP is collaboratively executed and managed by the MOE and MOH. The key personnel and their main responsibilities in the operations of the SFP are as follows:

Ministry of Education

The Coordinator of the SFP

The Coordinator of the SFP manages, coordinates, monitors and reports on the SFP, assists in training of supervising teachers and kitchen staff (cooks), and the development of menus.

Headteacher

The Headteacher directs, coordinates, monitors and controls all operations of the SFP, and report to the Chief Education Officer. The Headteacher makes recommendations to the PS of the MOE, for approval and appointment of the cooks/helpers.

Supervising Teacher

The supervising teacher in each school is responsible for the daily monitoring and operation of the SFP, in addition to the responsibilities attached to the post of teacher. This may include supervision, preparation and serving of meals and assembling of children for lunch. Further, the supervising teacher, in some cases, assists in the purchasing of the supplementary items for the kitchen and updates the accounts of this micro-system. In rare cases, the supervising teacher would prepare meals, in the absence of the Kitchen Attendants.



Figure 4 shows supervising teacher and Headteacher assisting in the serving of meals



Kitchen Attendant

The main responsibilities of the Kitchen Attendants are the preparation and serving of meals and cleaning of kitchen facilities.

Figure 5 shows Kitchen Attendants preparing and serving meals



The Project Implementation Unit

The Project Implementation Unit provides support to the SFP by carrying out assessments of all school facilities to assess the needs for repairs or replacements, and coordinates the procurement of appliances, equipment and furniture, where applicable.



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Ministry of Health

Chief Nutritionist

The Chief Nutritionist approves the list of food items procured by the NSP, assists the SFP with the development of menus, provides information and guidance on child nutrition and dietary standards to the Nutrition Support Unit and the SFP, and assists with training.

Community Nutrition Officer (CNO)

The Community Nutrition Officer is responsible for visiting the schools in the assigned areas based on the monthly schedule. The main responsibilities are to determine whether the schools are following basic nutrition standards for the preparation and portioning of the meals.

Manager of NSP Unit

The Manager of the Nutrition Support Programme Unit is responsible for coordinating the procurement, storage and distribution of food items for the SFP.

Environmental Health Officer (EHO)

The Environmental Health Officer evaluates the schools' compound and kitchen facilities to ensure that the environment is sanitary for the preparation of meals. Also, the EHO conducts food handlers training for the Kitchen Attendants and issues food handlers certificate.



Insufficient human resource and lack of appropriate training has negatively impacted the competency of the delivery personnel

1.10 At present, the Coordinator of the SFP at MOE is responsible for the overall management of the SFP and monitoring of ten (10) pre-primary and sixty-four (64) primary schools. Therefore, most of the schools were neither visited on a regular basis nor within the last three years (*Appendix 4 refers*). Accordingly, some schools were not assessed to determine the need for kitchen repairs, utensils and appliances.

1.11 The various tasks performed by Headteachers and supervising teachers are outlined at paragraph 1.9, infringed on the time allotted for administrative and teaching duties. As a result, classes may be disrupted and children may not be adequately monitored and supervised.

1.12 The criterion for recruitment of a Kitchen Attendant is an up-to-date food handler's certificate. Formal knowledge of nutrition and food preparation is not taken into consideration. Of the seven (7) schools that were visited, only one Kitchen Attendant received formal training in nutrition and food preparation. The preparation of meals is the most important task of the programme, as food, if not stored, handled, prepared, cooked or portioned safely and correctly, can cause microbial contamination and serious illnesses. In addition, the nutritional quality of the meals provided can be compromised, increasing the risk of serious nutrition-related disorders and diseases in beneficiaries. Therefore, the selection of qualified school Kitchen Attendants with the requisite food and nutrition knowledge and skills and the provision of continuous training are of paramount importance in ensuring that students are provided with safe, nutritious, healthy, culturally appropriate food within their recommended age range.



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1.13 There are three (3) CNOs at the MOH who are primarily assigned to the health clinics and are also responsible for visiting schools in their assigned areas. Further, the CNOs are required to visit a total of thirty four (34) clinics and sixty four (64) primary schools; a ratio of one (1) CNO to ten (10) clinics and twenty one (21) schools. The staff complement is inadequate as only few schools were visited annually. The inadequacy of the human resource impairs the ability of the MOH to effectively monitor the achievement of the main objectives of the SFP.

Recommendations

We recommend:

The management of the SFP at the MOE and MOH should:

1. Make provision for sufficient and trained human resources for the effective administration, delivery and monitoring of the programme.

Management Response (MOH)

The Ministry will make the request of Finance based on the recommendation of this audit.

2. Train the current Kitchen Attendants and amend the minimum qualification for hiring of new Kitchen Attendants to include formal knowledge of nutrition and food preparation.



Funding

Funding for the SFP has decreased, while the number of beneficiaries has increased

1.14 The SFP is funded by the Government of St. Vincent and the Grenadines, through the MOE. The MOE allocated **EC\$1,242,084.00** towards the SFP for fiscal year 2018, which accounts for 80% of the finances allotted for Supplies and Material, under the Pre-Primary and Primary Education programme. Further, we estimated that approximately **EC\$600,000.00** will be generated during the school year 2018 from the students' daily contributions (\$0.40 - \$1.00). Apart from the daily contribution, some schools also receive contribution through donation from past students, other individuals or organizations. Estimated revenue for 2018 is depicted at **Appendix 1**.

1.15 According to the annual Estimates of Revenue and Expenditure 2018, the projected number of beneficiaries for 2018 is 7,500. The Zero Hunger Trust Fund (ZHTF) pays the daily contribution for approximately 295 of these beneficiaries attending 12 primary schools. Based on the funds available to the programme, the amount allotted for each meal is approximately \$1.37 as computed at **Appendix 1**.

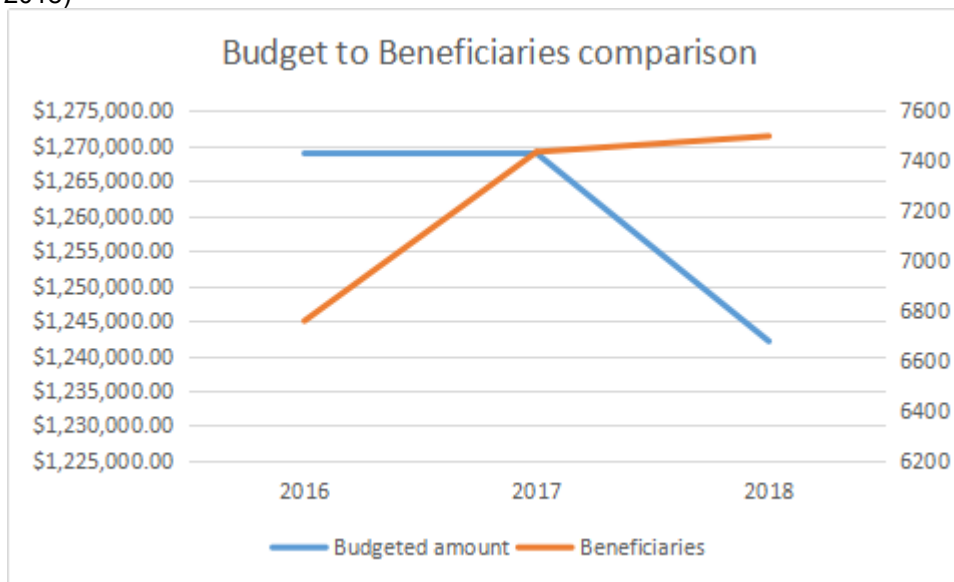
1.16 It was noted that the annual Estimates of Revenue and Expenditure, showed a steady increase in the number of beneficiaries over the last three years (2016 to 2018). However, the amount of funds allocated to the SFP has shown a decrease in 2018 compared to the allocation for 2016 and 2017. **Table 1 and Figure 6** refer. No justification was provided for the decrease in the amount budgeted in the MOE's Advance Proposal and Corporate Plan 2018-2020.



Table 1 shows the amount allocated to SFP in comparison to the number of beneficiaries for the period 2016 - 2018.

Year	Total Amount Budgeted for Supplies and Materials, MOE \$	Allocation to SFP (80% of Amount Budgeted for Supplies and Materials \$)	Total Number of Students Enrolled in Government Operated Pre-primary and Primary Schools	Total Number of Children Participating in SFP
2016	1,586,205.00	1,268,964.00	12,226	6,760
2017	1,586,205.00	1,268,964.00	12,228	7,437
2018	1,552,605.00	1,242,084.00	11,857	7,500

Figure 6 shows the comparison between amounts allocated to SFP and the beneficiaries (2016-2018)



1.17 We found that prior to 2016, the SFP was shown as a programme in the annual Estimates of Revenue and Expenditure, with clearly defined objectives and allocation. However, the programme was collapsed under the Pre-Primary and Primary Education programme, with effect from 2016, and as a result, its objectives and allocation are no



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longer clearly defined. We were informed by the PS of MOE, that the programme was collapsed to rationalise the presentation of the items in the Annual Estimates. Further, we noted that there is no reference of the programme in the Corporate Plan of MOH, which is responsible for providing guidance on nutrition to the citizens of SVG. In our view, although funding for the programme is not included in the MOH Annual Estimates, the SFP should be accorded greater priority by the MOH as the programme seeks to improve the nutrition of the nation's future human resources - the children.

Recommendations

1. The funds allocated to the SFP should commensurate with the number of beneficiaries of the programme, to ensure that the programme is adequately funded to provide each child with a balanced meal and to maintain economic sustainability.
2. In pursuing one of the MOH Goals, "Empowering individuals, families and communities to manage and maintain their own health", the MOH should include the SFP, as one of its main performance indicators, in the Annual Estimates, since its main objectives are related to nutrition of children and families.



Chapter 2. Procurement of Supplies

Tendering

Purchases and Tenders Procedures were not observed

2.1 The NSP Unit under the MOH, is responsible for the procurement of dry and frozen goods, funded by the MOE. A Departmental Warrant is used, by the PS, MOE, to authorise the PS, MOH to incur expenses for the SFP, for the fiscal year.

2.2 Currently, no tendering is done for the procurement of food supplies costing **EC\$20,000.00** or more, as is required by the *Purchases and Tenders Procedures*⁸. In addition, there was no documentation which indicated that there was a waiver of the tenders' procedure. It was noted that commodities such as rice, flour, and sugar are sourced from monopolies, and, despite having access to multiple suppliers of powdered milk, there is currently only one supplier that can meet the demand for this commodity. Frozen goods are also sourced from a single supplier due to the availability of free delivery. While the supplier provides a free delivery service for frozen goods, we were informed by a Headteacher, that the goods are not transported in a cold storage vehicle. Therefore, the goods are susceptible to spoilage and microbial contamination at the point of delivery. This contamination can result in illnesses to the beneficiaries of the programme.

2.3 Further, the manager of the NSP Unit explained that it was difficult for the MOH to engage in competitive tendering due to the inability of various suppliers to supply the required quantity of food supplies, and to provide delivery service for frozen goods.

⁸ Saint Vincent and the Grenadines Purchase and Tenders Procedures, paragraph 11



2.4 We noted that approximately EC\$1.2 million was expended annually, to procure food items for the SFP, without the requisite approval from the Central Supplies Tenders Board during the years 2015 to 2017. **Figure 7 and Table 2** show a summary of funds expended for each item during fiscal year 2017.

Figure 7 shows a summary of the funds expended for each item in the year 2017

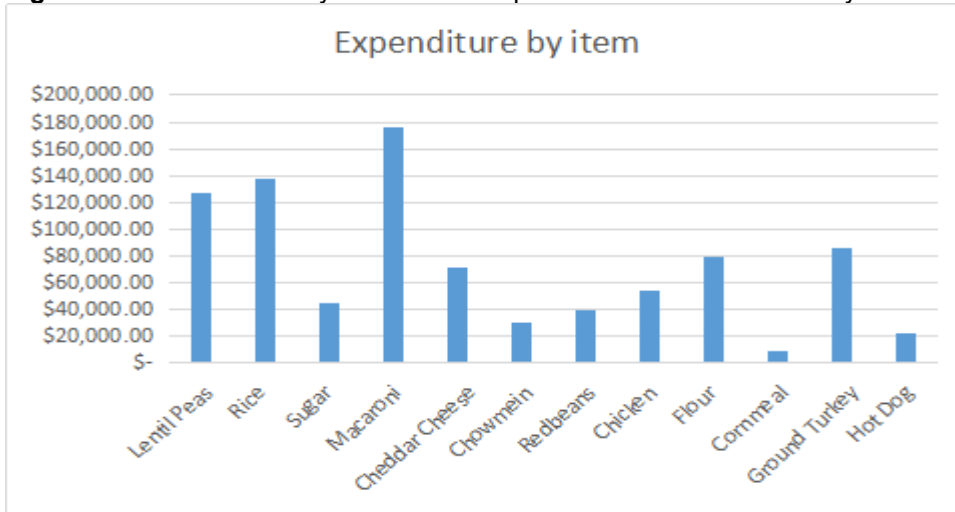


Table 2 shows the summary of expenditure of for each item during the year 2017

Item	Cost
Milk	\$202,000.00
Lentil Peas	\$126,578.40
Rice	\$137,400.00
Sugar	\$45,000.00
Macaroni	\$175,735.06
Cheddar Cheese	\$71,135.74
Chowmein	\$30,000.00
Red beans	\$40,000.00
Chicken	\$54,256.97
Flour	\$80,000.00
Cornmeal	\$8,500.00
Ground Turkey	\$86,000.00
Hot Dog	\$22,460.30



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Recommendation

The MOH should comply with the Purchase and Tenders Procedures, for the procurement of food supplies to ensure that Government receives the best value for money.



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Storage

Storage at NSP Unit

2.5 We found that the entry points of the storage facility were secured with burglar bars and dry goods purchased are stored on wooden pallets on the floor of the NSP's office prior to delivery, as shown at **Figure 8**. The storage space for the dry goods was adequate and well ventilated; however, food supplies are not sufficiently elevated to prevent the risk of spoilage in the event that the facility is flooded.

Management Response (MOH)

The number of wooden pallets will be increased to three. Stacking the goods higher may present a challenge for persons doing the stacking.

2.6 Ground turkey procured is stored at the supplier's warehouse and subsequently collected by the NSP on the day that deliveries are made to the schools, due to the lack of cold storage facilities at the NSP. Other cold storage items, such as chicken and cheese, are delivered directly to the school by the supplier.



Figure 8 shows the storage of dry foods on wooden pallets at NSP storage facility



2.7 The Manager of the NSP Unit maintains a food ledger to account for the receipt and issuance of food supplies. However, the ledger is not designed and maintained in accordance with the Store Rules.

Management Response (MOH)

The Ministry will take steps to rectify this matter before 2018 concludes

Recommendations

1. Food supplies should be elevated at the NSP's storage facility to prevent the risk of spoilage in the event that the facility is flooded.
2. All receipts and issues of food items procured by the NSP Unit should be accounted for in accordance with the Store Rules.



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Transportation

Inadequate transportation hinders the delivery process

2.8 The NSP Unit is responsible for the transportation of food supplies, however, the Manager of NSP expressed that the cargo space of the vehicle is insufficient to facilitate an efficient collection and delivery process. Hence, assistance is sometimes sought from other Ministries. Consequently, schools that request additional supplies are required to provide transportation for the collection of items. **Figure 9** shows the vehicle used by the NSP.

Figure 9 shows the vehicle used by the NSP to transport food supplies



Recommendation

The MOH should seek approval for the provision of an appropriate vehicle to be used by the NSP unit, to deliver supplies to schools and to improve the delivery process.



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Procurement At Schools

Individual schools are responsible for the acquisition of vegetables and condiments

2.9 Each school is responsible for the acquisition of its supplementary items including perishable food supplies (root crops, vegetables, fruits) and condiments, as well as cooking gas and utensils. This is achieved primarily with the funds (\$0.40 - \$1.00) collected from students for the payment of meals. We noted that the fee collected for a meal was not standardised. The purchasing of vegetables and root crops are mainly from supermarkets. We were informed by the Headteachers of some schools that the schools received monetary donations and contributions of perishable food supplies from external sources for example; parents, past students, farmers and members of the community.

There was no indication that supplementary food items purchased by the schools were subjected to the approval of the Chief Nutritionist.

Management Response (MOE)

The contribution is \$0.50, anything less or more was done without approval

2.10 The policy of the SFP is that all children participating in the SFP should be provided with a meal regardless of whether a payment was made. Hence, it was difficult for some schools to generate sufficient revenue to purchase the supplementary items. Consequently, most schools were incapable of providing a well-balanced meal. Additionally, the quantity of chicken, cheese, and ground turkey supplied to the schools, continues to be a challenge. It was indicated by the Headteachers of the schools visited that the aforementioned frozen supplies received once per term were insufficient as a result of the random increase in the number of beneficiaries. Therefore, Headteachers were left with the responsibility of procuring additional cold supplies and vegetables to satisfy the increased demand, which is a costly venture.



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We noted that no records were maintained in the schools to account for the receipts, daily issues and balances of food supplies procured by the schools as well as supplies received from the NSP.

Recommendations

1. Additional funds should be allocated to the SFP to assist the schools in purchasing supplementary food items.
2. MOE and MOH should jointly standardise the fee payable for meals in the SFP.
3. All receipts and issues of food supplies by the schools should be done in accordance with the Store Rules.
4. MOE should develop and provide the SFP managers at each school with basic guidelines in keeping with the Store Rules, and provide the relevant training.



Chapter 3. Meal Planning, Preparation and Presentation

Meal Planning

The MOH does not provide standardised menus

3.1 Meal planning plays a major role in the SFP. It ensures that all children have access to a balanced meal which includes the right amount of staple foods, legumes, foods from animals, fats/oils, fresh fruits and vegetables so that the recommended one third energy and nutrients required are met from the meals provided. This can be achieved by balanced menus using standardised recipes approved by the MOH to enable children to reach their physical and intellectual potential.

3.2 We found that schools were not provided with standardised menus, and as a result, each school used its own initiative to develop menus, in accordance with the contents of the food basket, and vegetables and ground provision purchased at the school level. The NSP food basket consisted of rice, flour, sugar, powdered milk, cornmeal, lentil peas, red beans, chicken, cheese, and ground turkey. **Figure 10** shows the menus developed by some schools.

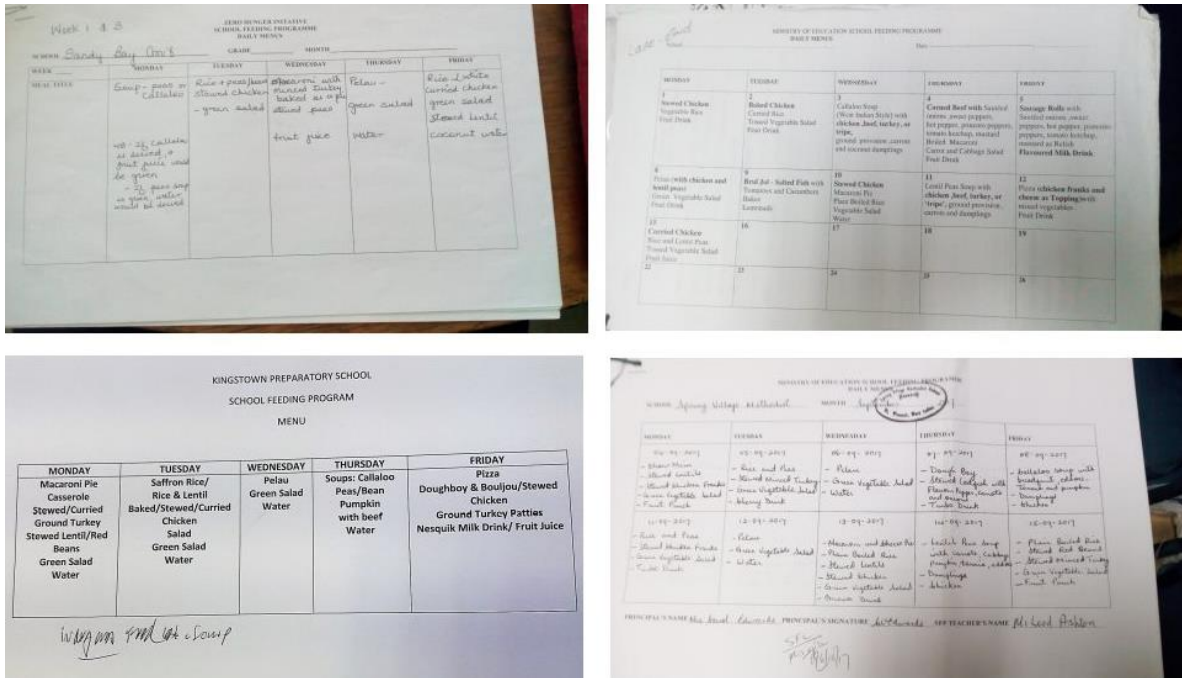


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Figure 10 The menus developed by some schools



3.3 The Chief Nutritionist highlighted the importance of incorporating fish in the menu, as chicken and ground turkey are the only animal protein incorporated in the menu on a large scale. Due to the schools' inadequate funding compounded by the high cost of procuring the commodity in large quantities, fish is often excluded from the menu.

3.4 We were informed by the Coordinator of the SFP in October 2017 that the Chief Nutritionist, in collaboration with the Coordinator of the SFP and the Manager of NSP Unit, was in the process of developing a cycle menu with food list which is applicable to the current food basket. However, to date, this has not been completed for implementation.



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Management Response (MOH)

The cycles menus have not been implemented because all the recipes first have to be tested and standardized.

Management Response (MOE)

A food list and recipes must be created before the menu can be approved. A request was made to the Nutrition Unit for this process to be done. However, since then a five week cycle menu and recipes were developed under the Sustainable School Feeding Programme project. These recipes were tested in June and September, 2018. The Kitchen Attendants were also trained to use the recipes. Training of the cooks was completed in September, 2018. A final assessment will be made for the approval of the menu to be implemented in all schools on the School Feeding Programme.

There is no approved nutrition standard to guide the programme

3.5 The Chief Nutritionist has drafted a National School Nutrition Standard (the last version dated September 2017) to provide guidelines to those involved in providing food and drinks to schools, to fulfil Government's nutrition policy for school age children. We were informed by the Chief Nutritionist that the draft document is expected to be reviewed and approved by January 2019. Nonetheless, at the schools visited, we noted that personnel involved in the SFP were unaware of this important document.

Management Response (MOH)

Cooks and Supervising Teachers were trained in the draft nutrition standards in 2014 and 2015, and cooks only in November 2017 and 2018.



Meal Preparation

3.6 The act of preparing food encompasses a vast range of methods, tools, and a combination of ingredients to improve the flavour and digestibility of food. It generally requires the selection, measurement, and combining and cooking of ingredients in an ordered procedure, in an effort to conserve the nutrients and to achieve the desired results. It is imperative that food service personnel perform this process in accordance with the food handlers' procedures, mandated by the MOH. In addition, meals prepared should also be done in an environment that is clean, free of rodents and pests. This prevents the contamination of food.

Kitchen facilities are not in optimal working condition

3.7 Seven (7) schools were surveyed during the audit to observe the meal preparation process. Nonetheless, it was not possible to satisfactorily assess meal preparation as there were no guidelines against which actual food preparation could be evaluated. It was noted that there were a number of issues confronting the schools that may impact on the proper preparation of meals, as shown in **Appendix 2**. Of the seven (7) schools visited, only the Bequia Anglican School and the Sandy Bay Government School kitchens were in relatively good condition, with dining facilities. Also, it was indicated that the seven (7) schools had no issues with rodents in the kitchen area. In addition, appliances in some schools were not in optimal working condition as shown in **Figure 11**.

We were informed at the Brighton Methodist School that a stove had a gas leak. We noted that the stove was directly positioned under an electrical outlet, thereby creating the risk of fire and electrical hazards, as is shown in **Figure 12**.



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Management Response (MOE)

About four years ago the stove in the photo at the Kingstown Preparatory School was assessed by a technician and cannot be repaired. In 2014, a cooker was brought to assist with meal preparation

Figure 11 shows a stove at the Kingstown Preparatory School with only two working burners





Figure 12 shows a stove at the Brighton Methodist School with a gas leak positioned directly under an electrical outlet



Management Response (MOE)

Brighton Methodist School has since received two (2) new stoves, one from the government (10/10/18) and the other from the Sustainable School Feeding Programme Project F.A.O (22/10/18)

3.8 Further, we found that food supplies and kitchen utensils in some schools were stored in dilapidated cupboards and cardboard barrels directly located on the floor, which could be easily accessed by pests. **Figure 13 & 14** refer. Also, it was noted that meat and ice were stored together in a freezer at one of the schools, rendering the ice susceptible to bacterial contamination which is a potential health hazard to the beneficiaries of the SFP, as shown in **Figure 15**.



Figure 13 shows dry supplies being stored in a cardboard barrel



Figure 14 shows a cupboard used at the Kingstown Preparatory School to store pots and pans





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Figure 15 shows ice being stored alongside frozen meat





Presentation of Meals

3.9 Food presentation is defined as the art of modifying processing and decorating food to enhance its aesthetic appeal. If it is appealing, we are instantly attracted to it. Food presentation is just as important for children as it is for adults, since children can be picky when eating. Therefore, the visual appeal must be given the same attention as the taste of the meal.

3.10 The schools that were visited, some of the meals served comprised of callaloo soup, rice and peas or white rice with stewed chicken and pelau served with or without vegetables. The most common vegetables provided were carrots and cabbage. **Figure 16** shows meals prepared and served based on the menu that was created.

Figure 16 shows the presentation of meals served





Recommendations

1. The Ministry of Health should:
 - prepare standardised menus and submit them to the MOE for use in the SFP.
 - develop and transmit a list of approved supplementary food items to the MOE, for use in the SFP, to serve as a guide for fresh food purchase at the school level.
 - ensure that the National School Nutrition Standards are reviewed, approved and adopted as a benchmark to measure dietary intake for pre and primary school children. In the interim, best practice nutrition standards and guidelines should be implemented.
 - ensure that all school food service personnel and lunch caterers adhere to public health laws and the food handlers' standards and procedures, in order to maintain good service and best practices.
2. The Ministry of Education:
 - should ensure that all schools have adequate appliances, and storage facilities for food items and utensils, to improve the operations of the SFP.
 - needs to take corrective action to ensure that, where necessary, stoves and electrical outlets are not within close proximity, in order to prevent a disaster.
 - and the MOH should develop, provide basic training and enforce basic standards related to the handling and storage of frozen items.
3. The Project Implementation Unit (PIU) should take corrective action in relation to kitchen fixtures and appliances.



Chapter 4. Programme Monitoring and Evaluation

4.1 Monitoring and evaluation is an important process that helps to track implementation and output systematically, and measures the effectiveness of the programme. The aims of monitoring and evaluation are to provide key pertinent information to management to make informed decision regarding the operation and delivery of the programme, and help to evaluate the extent to which the programme has had the desired impact.

Regular visits were not done by the MOE and the MOH to monitor and evaluate the programme

4.2 The MOE is responsible for the monitoring and evaluation of the operations of the programme in terms of economy and efficiency, while the MOH is responsible for the monitoring and evaluation of the achievement of the expected results in terms of its effectiveness. However, due to the inadequacy of human resources, visits to most of the schools were not conducted on a regular basis. Furthermore, some schools have not received a visit from the Coordinator of SFP within the last three (3) years.

4.3 Only forty (40) schools out of a population of sixty- four (64) primary schools were visited by the Coordinator of the SFP during the period January 2015 to March 2018. The visits to the schools are shown at **Appendix 4**. In addition, there were infrequent visits to the schools by MOH personnel (CNO and EHO) to assess the nutritional content of meals, and the cleanliness of the kitchen and dining areas.

4.4 It is also very important to study and monitor the nutritional status of the school-aged children so that appropriate actions can be taken if there is a prevalence of nutrient deficiency. This aspect is absolutely relevant to the effectiveness of the programme. However; we found that there is an absence of a system or procedure to assess the nutrient deficiencies among school- aged children.



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Recommendations

1. The Ministry of Education should:

- bolster its human resource to ensure that all schools are visited at least once per year to monitor and/or evaluate all the key activities related to the delivery of the programme.
- develop and implement a system to measure the impact of the SFP on academic performance of the school children.

2. The Ministry of Health should:

- develop and implement a system to assess nutrition deficiencies among school-aged children, which entails the menus delivered and the promotion of good eating habits at school and at home.



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Chapter 5. Reporting

5.1 Reporting provides management with pertinent information regarding the achievement of goals and challenges encountered in the administration and delivery of the programme. It forms the basis for corrective actions and the development of future plans and preparedness to improve the efficiency and effectiveness of the programme.

Reporting Structure

There is no formal and coordinated reporting structure between the MOH and MOE to measure and control the efficiency and effectiveness of the programme

5.2 Our assessment of the operations of the SFP revealed that there is no formal and coordinated reporting structure between the MOH and MOE to measure and control the efficiency and effectiveness of the programme. While the MOH and the MOE collect relevant data and develop reports on the performance of the programme, it was noted that these reports were not transmitted to the intended personnel. As a result, visits made to the schools by both Ministries, were not communicated to each other. Consequently, that made it difficult to monitor the efficiency and effectiveness of the programme and therefore limits the ability of the Ministries to identify and deal with challenges.



Monthly Reports

Information related to the delivery of the SFP was not regularly submitted by some schools

5.3 The Headteacher or the supervising teacher at each school is required to submit monthly reports on prescribed forms, provided by the MOE, to the CEO. The reports include the actual daily meals provided, information on the number of beneficiaries, statement of income and expenditure, and the time sheet for the Kitchen Attendants.

5.4 According to the information presented in the MOE's Corporate Plan 2018-2020, shown in **Table 3** below, all of the schools did not submit data on beneficiaries for the school year 2016-2017. The failure of all schools to submit the required monthly data, may affect the reporting process and the analysis of the consolidated information reported by the Coordinator of the SFP.

Table 3 shows data extracted for the 2016-2017 school year from MOE's Corporate Plan 2018-2020.

Term	Number of Schools on the S.F.P	Number of Schools which submitted data on beneficiaries
One	64	50
Two		44
Three		43



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Recommendations

1. The Ministries of Health and Education should establish a formal reporting structure through which information related to the SFP, should be communicated within and between the Ministries, to ensure the effective monitoring and control of the programme. The reports should summarise the main results, achievements and concerns of the SFP, and should be prepared quarterly and annually.
2. The MOE should take appropriate corrective action to ensure that all schools engaged in the SFP submit the requisite data within the stipulated period of reporting.



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Conclusion

The SFP plays a vital role in empowering schoolchildren by improving nutritional status and enhancing classroom concentration, thus enabling educational achievement. Despite challenges and constraints, the SFP has managed to provide daily meals to all students wishing to participate in the programme in ten (10) pre-primary and sixty -four (64) primary schools.

Based on the upward trend in the number of beneficiaries in SFP, it is foreseen that more constraints would be added to the programme, which could prevent the achievement of the objectives related to nutrition.

The SFP has the potential to influence healthy eating habits of all stakeholders involved, namely the students, their parents, and the school teachers, towards the goal of a healthy and productive society. Therefore, it is imperative that the management of the MOE and MOH work together in support of improving the efficiency and effectiveness of the programme to ensure its sustainability. Further, with the Government providing the necessary support, the challenges identified in this report can be overcome.



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About the Audit

All of the audit work in this report was conducted in accordance with the International Standards of Supreme Audit Institution (ISSAIs). While the office adopts these standards as the minimum requirement for our audit, we also applied the standards and practices of other disciplines.

Audit Objectives

The objective of the Performance Audit was to determine whether the administration and delivery of the SFP are operating in accordance with the principle of economy, efficiency and effectiveness and, where appropriate, to issue recommendations for improvement based on analysis of audit findings.

Scope and Approach

The audit covered the period January 2016 to April 2018.

In conducting the audit, we interviewed key personnel from the MOH and MOE. Two (2) pre-primary and seven (7) primary schools throughout St. Vincent and the Grenadines were visited, based on random selection, in order to obtain first-hand knowledge of how the programme is delivered. The list of schools and date visited can be seen in **Appendix 2**. During these schools visits, the Headteachers and supervising teachers in most of the schools were interviewed to have an understanding of their roles and responsibilities in the delivery of the SFP.



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All records kept by the schools related to the SFP were scrutinized, and kitchen facilities and appliances were observed to ascertain cleanliness, adequacy and working conditions.

We also observed meals that were served to children to assess presentation, interviewed children to record feedback, and sampled the meals to determine taste.

A visit was also made to the NSP office, where the Manager of the unit was interviewed and records pertaining to the procurement of food items were scrutinized.

We examined reports and documents from different countries pertaining to the administration and delivery of the SFP, World Food Programme guideline for SFP and best management practices. We also reviewed the preliminary report of the Nutrition Support Programme evaluation in St.Vincent and the Grenadines that was conducted by the Caribbean Food & Nutrition Institute et al in 2008. Other documents reviewed include the Draft National School Nutrition Standards (August 31st, 2017), St.Vincent and the Grenadines School Nutrition Policy and Plan of Action (revised December 5th, 2014), Draft SVG Child Nutrition Plan of Action 2016 and National Child Nutrition Policy and Plan of Action (Birth to 17 years) SVG 2016 -2025.

It must be noted that the audit only covered the SFP and not the Supplemental Feeding Programme. Other projects with similar objective such as the Zero Hunger Initiative and the Tus-t Water Breakfast Initiative were looked at in relation to the SFP.



Audit Objective (s) and Criteria

To determine the adequacy of the management process of the SFP in terms of its strategic and operational planning, direction, coordination and control, reporting practices and the effectiveness of the programme.	
To assess whether funds allocated to SFP is sufficient for the delivery of the programme.	
Criteria	Sources
There should be clear, uniformed operational objectives and goals of the SFP.	World Food Programme School Feeding Policy, WFP, 2009
The management of the programme (direction, control, monitoring, reporting and performance) should be clearly established between the MOE and MOH.	Audit Team Analysis
There should be adequate human resource for the administration and delivery of the programme in terms of quality and quantity.	World Food Programme School Feeding Policy, WFP, 2009
The specific roles played by each stakeholder (Headteachers, supervising teachers and The Coordinator of the SFP) should be documented and made available to each of the stakeholders.	Audit Team Analysis
The funds budgeted for SFP should take into consideration the increased number of beneficiaries	World Food Programme School Feeding Policy, WFP, 2009
To determine whether the selection process for suppliers, quality, storage, and distribution of food supplies for the SFP, is adequate.	
There should be a tendering process for the purchasing of commodities over \$20,000.00	Saint Vincent and the Grenadines Purchase and Tenders Procedures,
The storage area should be adequate, secured and appropriate.	Training Manual for Teachers: Food Safety In Schools, CFNI, 2004
There should be mechanism in place to assess the quality of food supplies to SFP including expiration dates	Training Manual for Teachers: Food Safety In Schools, CFNI, 2004
There should be a system in place to record the receipts and issues of supplies, to prevent misuse or lost.	Saint Vincent and the Grenadines Store Rules
To determine whether meals prepared are child-friendly, and are in accordance with nutritional guideline and food safety standards.	
A copy of the nutrition, menu and meal service standards should be readily available to kitchen staff to guide them in the preparation of meals.	Draft National School Nutrition Standard, Chief Nutritionist, 2017
Kitchen appliances should be adequate and in working condition	Audit Team Analysis
Kitchen and dinning facilities should be clean, child friendly, and properly maintained.	Audit Team Analysis
Stakeholders should have formal dietary training	Draft National School Nutrition Standard, Chief Nutritionist, 2017
Kitchen Attendants should adhere to the national food handling and safety standards	Draft National School Nutrition Standard, Chief Nutritionist, 2017



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Criteria	Sources
Kitchen Attendants, Headteachers, and supervising teachers should be knowledgeable of common food allergens and children with known food allergies	Draft National School Nutrition Standard, Chief Nutritionist, 2017
To determine the adequacy of mechanisms in place for the internal and external monitoring and control of the delivery of the programme.	
There should be mechanisms in place for regular monitoring of the SFP.	World Food Programme School Feeding Policy, WFP, 2009
There should be mechanisms in place to monitor and report on the nutritional status of the school children (effectiveness)	Draft National Child Nutrition Policy and Plan of Action, Pan American Health Organization, 2016-2025
To determine the adequacy of reporting standards and supportive system of the School Feeding Program.	
The reporting structure should accommodate formal communication between the MOH and the MOE and should be focused on the effectiveness of the SFP	Audit Team Analysis
Periodic reports (monthly, quarterly) on SFP activities should be prepared, and submitted to the appropriate authorities in order to have appropriate response and recommendations - if any.	World Food Programme School Feeding Policy, WFP, 2009
There should be a formalised standard of reporting	World Food Programme School Feeding Policy, WFP, 2009



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Period of Audit Work and Audit Team

The Audit was conducted during the period November 6, 2017 to November 30, 2018.

Audit Team

Coordinator of Performance Audit: Joan Browne
Team Leader: Junie Delpeche
Team Members: Daniel Telesford
Janice Cato
Ashford Nichols



Appendix 1

Formula used to estimate the funds generated by daily contribution

Estimated funds generated by daily contribution = total number of meals served x estimated contribution from children per meal x 80%

$$1,350,000 \times .60 \times 80\% = 648,000.00$$

Total number of meals served = No. of beneficiaries x number of month in school year x number of days (7500 x 9 x 20) = 1350,000.00

Number of Beneficiaries (Annual Estimate and Expenditure 2018)	7500
Number of months in in School Year	9
Estimated school days	20
Total number of meals served (7500x9x20)	1,350,000
Estimated contribution from each children per meal (0.40 +.50+1.00)/3	.60
Estimated percentage for paying beneficiaries	80%
Total funds available:	
➤ Government allocation = 1.2M	
➤ Contribution for students(0.60x 1,350,000)x 80% = 648,000.00	
➤ Total = 1.7 M	

Formula used to estimate cost per meal

Cost per meal = (Government contribution + parents contribution)/number of meals served.

$$(\$1.2M + \$648,000.00) / 1,350,000 = \$1.37 \text{ per meal}$$



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Appendix 2

Field Visits Conducted at schools by the Auditors

Name of School	Date visited	Position of interviewee	Total students	Total beneficiaries	Percentage of beneficiaries	Percentage of paying beneficiaries (full and Partial)	Fee per meal	No. Of visits from MOH (last 2 years)	No. Of visits from MOE (last 2 years)	Main issue(s) confronting school	Special activity
Kingstown Preparatory School	12 th Dec 2017	Headteacher Supervising Teacher	911	160	17.56%	87.50%	\$1.00	0	2	Refurbishing of Kitchen	
Kingstown Anglican School (Main school)	13 th Dec 2017	Headteacher					\$0.50	0	0	Insufficient meat product (chicken) Lack of Funds	
Cane End Government School	20 th Feb 2018	Headteacher	156	93	59.61%	91.39%	\$0.40	0	1	Lack of Vegetables Lack of Funds	
Questelles Government School	22 nd Feb 2018	Headteacher Supervising Teacher	324	100	30.86%	92.00%	\$1.00	0	0	Inadequate kitchen facilities. Lack of eating area. Lost of eating utensils Children's attitude towards redbeans, chicken and ground turkey	Plant their own vegetables



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Name of School	Date visited	Position of interviewee	Total students	Total beneficiaries	Percentage of beneficiaries	Percentage of paying beneficiaries (full and Partial)	Fee per meal	No. Of visits from MOH (last 2 years)	No. Of visits from MOE (last 2 years)	Main issue(s) confronting school	Special activity
Brighton Methodist School	28 th Feb 2018	Headteacher Supervising Teacher	233	180	77.25%	65.56%	\$0.50	0	4	Stove not working properly- Gas leakage,	
Bequia Anglican School	6 th Mar 2018	Headteacher Supervising Teacher	330	180	54.55%	100.00%	\$1.00	0	0	Lack of information pertaining to date and time food supplies are placed on boat. Appliances are not working	Plant their own vegetable
Sandy Bay Government School	13 th Mar 2018	Headteacher Supervising Teacher	293	200	68.26%	80.00%	\$0.50	0	2	Transportation for food supplies and vegetables are not readily available	Plant their own vegetable Sometimes get parents to come in and Kitchen Attendant.



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Appendix 3

Information Extracted from Departmental Warrant and Supplementary Memorandum Issued to Ministry of Health from Ministry of Education

Date	Quantity	Commodity	Supplier	Total \$
17/1/17	100 sacks	Brown Sugar	Agricultural Input Warehouse	13,000.00
17/1/17	40 sacks	Lentil Peas	Unique Suppliers	13,600.00
17/1/17	100 sacks	Flour	East Caribbean Flour Mills	10,000.00
17/1/17	100 sacks	Rice	East Caribbean Rice Mills	13,800.00
Total				50,400.00

Date	Quantity	Commodity	Supplier	Total
2/3/17	200 sacks	Milk	Gilbert Telemaque	62,000.00
2/3/17	40 sacks	Lentil Peas	Unique Suppliers	13,600.00
2/3/17	100 sacks	Flour	East Caribbean Flour Mills	10,000.00
2/3/17	100 sacks	Rice	East Caribbean Rice Mills	13,800.00
2/3/17	150 sacks	Macaroni	Pasta Enterprise Ltd	29,274.98
2/3/17	426 cases	Chicken leg quarters	Coreas Distribution Ltd.	23,000.81
2/3/17	224 blocks	Cheddar Cheese	Coreas Distribution Ltd.	30,023.28
2/3/17	66 cases	Chicken Franks	Coreas Distribution Ltd.	8,825.65
2/3/17	101 cases	Chicken hot dog	Coreas Distribution Ltd.	13,634.65
Total				204,159.37

Date	Quantity	Commodity	Supplier	Total \$
12/4/17	80 sacks	Lentil Peas	Unique Suppliers	27,200.00
12/4/17	50 sacks	Red beans	Unique Suppliers	10,000.00
12/4/17	200 sacks	Flour	East Caribbean Flour Mills	20,000.00
12/4/17	250 sacks	Rice	East Caribbean Rice Mills	34,500.00
12/4/17	240 sacks	Macaroni	Pasta Enterprise Ltd	48,460.08
12/4/17	50 sacks	Corn Meal	Facey Trading SVG Ltd	2,500.00
12/4/17	100 sacks	Chowmein	Facey Trading SVG Ltd	10,000.00
12/4/17	100 sacks	Brown Sugar	Agricultural Input Warehouse	13,000.00
12/4/17	300 sacks	Ground Turkey	C.K. Greave & Co Ltd	43,000.00
Total				208,660.08



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Date	Quantity	Commodity	Supplier	Total \$
25/8/17	25 bags (100lbs)	Lentil Peas	Unique Suppliers	9,000.00
25/8/17	100 bags (55lbs)	Lentil Peas	Unique Suppliers	20,000.00
25/8/17	240 bags	Macaroni	Pasta Enterprise Ltd	49,000.00
25/8/17	200 sacks	Flour	East Caribbean Flour Mills	20,000.00
25/8/17	250 sacks	Rice	East Caribbean Rice Mills	34,500.00
25/8/17	50 cases	Corn Meal	Facey Trading SVG Ltd	3,000.00
25/8/17	100 cases	Chowmein	Facey Trading SVG Ltd	10,000.00
25/8/17	50 sacks	Brown Sugar	Agricultural Input Warehouse	7,000.00
25/8/17	50 sacks	Redbeans	Unique Suppliers	10,000.00
25/8/17	300 cases	Ground Turkey	C.K. Greave & Co Ltd	43,000.00
25/8/17	100 sacks	Milk	Gilbert Telemaque	35,000.00
25/8/17	16,000	Plastic bags	SVG Packaging Ltd	1,000.00
25/8/17	10,000	Plastic bags	Packing Plus	5,000.00
Total				246,500.00

Date	Quantity	Commodity	Supplier	Total
19/10/17	80 bags	Lentil Peas	Unique Suppliers	30,000.00
19/10/17	240 bags	Macaroni	Pasta Enterprise Ltd	49,000.00
19/10/17	200 sacks	Flour	East Caribbean Flour Mills	20,000.00
19/10/17	250 sacks	Rice	East Caribbean Rice Mills	34,500.00
19/10/17	60 cases	Corn Meal	Facey Trading SVG Ltd	3,000.00
19/10/17	100 cases	Chowmein	Facey Trading SVG Ltd	10,000.00
19/10/17	80 sacks	Brown Sugar	Agricultural Input Warehouse	12,000.00
19/10/17	50 sacks	Red beans	Unique Suppliers	20,000.00
19/10/17	200 sacks	Milk	Gilbert Telemaque	70,000.00
19/10/17	553 cases	Chicken leg quarters	Coreas Distribution Ltd.	31,256.16
19/10/17	224 blocks	Cheddar Cheese	Coreas Distribution Ltd.	41,112.46
Total				320,868.62

Date	Quantity	Commodity	Supplier	Total
13/12/17	100 sacks	Milk	Gilbert Telemaque	35,000.00
13/12/17	40 sacks	Lentil Peas	Unique Suppliers	13,178.40
13/12/17	50 sacks	Rice	East Caribbean Rice Mills	6,300.00
Total				54,478.40



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2018

Date	Quantity	Commodity	Supplier	Total \$
26/1/18	100 sacks	Milk	Gilbert Telemaque	35,000.00
26/1/18	40 sacks	Lentil Peas	Unique Suppliers	13,718.40
26/1/18	100 sacks	Rice	East Caribbean Rice Mills	12,600.00
26/1/18	100 sacks	Sugar	Agricultural Input Warehouse	14,005.00
26/1/18	140 sacks	Macaroni	Pasta Enterprise Ltd	28,000.00
Total				103,323.40



Appendix 4

Number of Visits conducted by the Coordinator of SFP for the period (2015 to March 2, 2018)

School Feeding Programme

No.	Name of School	Number of visits 2015	Number of visits 2016	Number of visits 2017	Number of visits 24 th Jan -2 nd Mar 2018	Total visits per school
1.	Argyle Primary	-	-	1	-	1
2.	Barrouallie Anglican	-	-	1	-	1
3.	Barrouallie Government	-	-	1	-	1
4.	Belair Government	1	-	-	-	1
5.	Belmont Government	1	-	1	-	2
6.	Bequia Anglican Primary	-	1	-	-	1
7.	Bequia Sunshine School for children with Special Needs	-	1	-	-	1
8.	Biabou Methodist	-	-	1	-	1
9.	Brighton Methodist	-	1	3	1	5
10.	Buccament Government	-	1	1	-	2
11.	C.W. Prescod Primary	1	-	1	-	2
12.	Calder Government	1	-	1	-	2
13.	Calliaqua Anglican	-	-	1	2	3
14.	Cane End Government	-	-	-	1	1
15.	Chateaubelair Methodist	-	-	-	1	1
16.	Clare Valley Government	1	-	-	-	1
17.	Colonarie Government	1	-	-	-	1
18.	Diamond Government	-	1	2	-	3
19.	Evesham Methodist	1	-	-	-	1
20.	Fairhall Primary	1	-	2	2	5
21.	Fancy Government	-	-	1	1	2
22.	Fitz Hughes Government	-	-	-	1	1
23.	Gomea Methodist	1	-	-	2	3



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No.	Name of School	Number of visits 2015	Number of visits 2016	Number of visits 2017	Number of visits 24 th Jan -2 nd Mar 2018	Total visits per school
24.	Kingstown Anglican - Annexe	-	1	-	-	1
25.	Kingstown Anglican - Main building	-	1	-	-	1
26.	Kingstown Government	-	1	-	-	1
27.	Kingstown Preparatory	-	2	2	-	4
28.	Lauders Primary	1	-	-	-	1
29.	Lodge Village Government	1	1	1	-	3
30.	Lowmans Leeward Anglican	-	-	1	-	1
31.	Paget Farm Government	-	1	-	-	1
32.	Park Hill Government	1	-	-	-	1
33.	Richland Park Government	1	-	-	-	1
34.	Rose Hall Government	-	-	-	1	1
35.	Sandy Bay Government	-	-	1	1	2
36.	Sion Hill Government	-	-	1	-	1
37.	School for Children with Special Needs – Kingstown	-	1	-	-	1
38.	St. Mary’s Roman Catholic	1	1	-	-	2
39.	Stubbs Government	-	-	-	1	1
40.	Union Methodist/New Grounds Primary	-	-	1	-	1
Total Visits		14	14	24	14	66

Schools Visited Between 2015 - 2018

V. Job – SFC 09/03/2018

Number of Schools that were Visited by the Coordinator for each Year (2015 to March 2018)

Year	2015	2016	2017	Jan to March 2018
No. of Schools visited	14	13	19	11



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