

<b>Audit Report:</b> Performance Audit Report on School Feeding Programme (AIN No. 14421) <b>Schedule of Audit:</b> September 12, 2016 to November 30, 2016 <b>Date of Issue:</b> 08th May 2017 <b>Name of Agency (s):</b> Department of School Education, Ministry of Education				
Recommendations		Action taken (as per the detailed action plan/report submitted)	Status/progress of corrective actions taken by the auditee agency	Reasons for non-completion of action
1	<p><b>Standard Dietary Requirement for school children should be developed</b></p> <p>Under-nutrition, malnutrition and micronutrient deficiencies have long lasting significant effect on the physical and mental health of children. The RAA observed that the daily nutrient intakes as per the Ration Scale did not meet the requirements of children in different age groups. Thus, in order to ensure that foods provided in schools dietary needs or requirements, the Department should define minimum Standard Dietary Requirement for Schoolchildren.</p> <p>Furthermore, the Department should:</p> <ul style="list-style-type: none"> <li>• Readjust ration scale accordingly so that it meets the standard;</li> <li>• Prepare menu that meets dietary requirements;</li> <li>• Increase variety of foods; and</li> <li>• Lower the frequency of repetitive menus.</li> </ul>	<p>The Ministry reported of the following actions taken:</p> <p><b>1. Dietary Assessments:</b></p> <ol style="list-style-type: none"> <li>Identify the dietary composition of the actual school meals.</li> <li>Estimate the average quantity of food consumed and average nutrient intake of children of different age groups.</li> <li>Identify any existing gap in the average nutrient intake of children in the selected schools.</li> <li>This is a bench mark to propose for stipend revision.</li> </ol> <p><b>2. Integrated approach of School Health, School Agriculture and School Feeding:</b></p> <ol style="list-style-type: none"> <li>Contribute to improving the health and nutritional status of the entire school population through this strategy.</li> <li>Strengthen and improve cooperation and integration between the different activities and initiatives in schools.</li> <li>Develop and try out approaches and tools to facilitate health and nutrition integrated</li> </ol>	<p><b>Partially Implemented</b></p> <p>The MoE has reported that currently the interventions like Dietary Assessments, Integrated approach of School Health, School Agriculture and School Feeding and review of food basket is already initiated.</p> <p>The recommendation is stated to be implemented partially as Ministry had initiated the actions and actual status of the implementation is not assessed. More over the time line is till June 2018.</p>	<p>Time line valid till June 2018. It is also a continuous process.</p>

		<p>management in schools.</p> <p><b>3. Review the current food basket:</b></p> <p>Currently the food basket is being reviewed so that diversified diet with inclusion of more vegetables and meat protein to ensure it meets the nutrition standard and requirements.</p> <p><b>Estimated completion time: June 2018</b></p>		
2	<p><b>Need to institute mechanism to monitor nutritional status of schoolchildren</b></p> <p>Good nutrition and health are very crucial factors for improving child’s learning and performance in schools. Children who are suffering from poor health and nutrition cannot achieve their physical and cognitive potential thereby impacting their current and future lives. Currently, there is no mechanism to monitor nutritional status of schoolchildren and so, timely and appropriate intervention cannot be provided. Therefore, the Department should institute mechanism to monitor nutritional status of school children so that appropriate interventions can be made if instances of under nutrition or over nutrition found.</p>	<p>To streamline the School Feeding regular monitoring the SHND is developing a standard operating procedure (SOP). Common questionnaire has been developed for field monitoring:</p> <ul style="list-style-type: none"> <li>• Progress of the programme and provide input for management’s decision in order to take timely action if needed.</li> <li>• Outcomes of the project i.e. are the project (programme) on track to achieve the expected outcomes.</li> <li>• Accuracy of data reported by schools, fill in gaps in these reports and obtain types of information which are difficult to collect through regular reports.</li> </ul> <p>The Division has completed Wangdi and Punakha Dzongkhags. Presently the other Dzongkhags are ongoing.</p> <p><b>Estimated completion time: June 2018</b></p>	<p><b><u>Partially Implemented</u></b></p> <p>The MoE reported of having initiated to develop SOP to monitor nutritional status of school children.</p> <p>The recommendation is categorized as partially implemented as the Ministry has already initiated the implementation and completed two Dzongkhags. Moreover, the Ministry should have instituted and implemented mechanism to monitor nutritional status of schoolchildren based on the findings.</p>	<p>Estimated completion time is till June 2018.</p>

3	<p><b>Strong quality control system must be instituted in School Feeding Management</b></p> <p>In order to have adequate nutrition intake of schoolchildren, it is important to ensure that the food commodities supplied to schools are of good quality and quality can only be assured by conducting quality assessment. Since instances of poor quality or damaged food items supplied to schools were noted, the Department should institute strong quality control system in the centralized School Feeding Programme Management by involving BAFRA as an independent assessor.</p> <p>Further, the Department should also develop criteria or benchmarks for quality assessment.</p> <p>The DSE should also develop in-house capacity in quality assessment of food items.</p>	<ul style="list-style-type: none"> <li>• A member from BAFRA is part of the technical committee. During trainings, BAFRA is included to sensitize on the procedures of food handling and procedures for disposal and reporting of damage or loss of food commodities.</li> <li>• A School feeding handbook is available in all feeding schools where there is a standard operational guideline in managing school feeding program in all the feeding schools nationwide.</li> <li>• The two departments will sign a MoU in order to ensure food commodities to schools are of good qualities and quantity.</li> </ul> <p>By October, a MoU will be in place.</p> <p><b>Estimated completion time: November 2018</b></p>	<p><b><u>Not implemented</u></b></p> <p>The Ministry reported that a MoU in order to ensure food commodities to schools are of good qualities and quantity shall be signed.</p>	<p>Estimated completion time is till November 2018.</p>

<p>4</p>	<p><b>Supply of fortified rice to schools</b></p> <p>Several outbreaks of Peripheral Neuropathy had occurred in boarding schools in the past and so, it is important to initiate measures to prevent such nutrition related problems in schools. Therefore, as mentioned in the responses, the Department should also replicate WFP in supplying fortified rice to all RGoB funded schools if found effective besides other appropriate interventions.</p>	<p>In an effort to combat the incidence of PN, the Division had prescribed the inclusion of Soya chunks in the menu. Soya chunks have high “Thiamine” content which prevents PN. Unfortunately most students found it unpalatable and rejected it. Consequently, in an effort to get around the problem, the Division submitted to the School Feeding Technical Committee for the introduction of boiled rice in the menu. As per the approval from the committee, boiled rice was introduced as of 2015. Initially unsure of how the children would accept the boiled rice the ratio was kept at a low of 20% boiled rice and 80% raw rice. The ratio was stepped upto 30% in 2016. Since there was an acceptance from the children the ratio was increased to the current level of 50:50.</p> <p>Boiled rice is considered a suitable substitute to soya chunks since it too has high content of Thiamin. Soya Chunk is now altogether excluded from the supply list.</p> <p>Pork is supposed to be the best source for the micronutrient Thiamine. Unfortunately very few students’ consume pork since most of them have turned vegetarian. No amount of motivational talks has helped to convince them to revert to pork consumption.</p> <p><b>Intervention:</b></p> <p>a. Provide fortified rice as it contains micronutrient to prevent deficiencies. WFP supported schools are receiving fortified rice from 2017. From the fourth quarter all RGoB schools will receive fortified rice.</p>	<p><b><u>Partially Implemented</u></b></p> <p>The Ministry has initiated interventions to prevent nutritional related problems in schools.</p> <p>The recommendation is categorized as partially implemented as the actual implementation is not assessed and the Ministry is in the progress of implementation.</p>	<p>Estimated completion time: Sept to December 2017.</p>
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5	<p><b>Food Commodity Report should be used effectively for preparing Food Release Note</b></p> <p>Since Food Commodity Reports submitted by schools provide indication on quantities consumed and required for next supplies, the school management should ensure that correct and accurate information are provided in the report. Further, the Department should make effective use of Food Commodity Reports while preparing Food Release Notes so that the correct quantities of food commodities are supplied to schools thereby avoiding instances of excessive/short quantities supplied.</p>	<p>The Division uses the Food Commodity Report submitted by the schools for preparing the FRN. In the month of December, upon closure of the schools, the schools submit stock balance and projection of student enrolment for the following year. The stock of food from the previous year is adjusted against the supply due for the 1<sup>st</sup> Quarter. Understandably, the school authorities are unsure of the enrolment strength in the coming academic session. To be on the safe side, they tend to project on the higher side-resulting in inflated projection for the 1<sup>st</sup> quarter.</p> <p>In the 2<sup>nd</sup> Quarter, the food is released based on the actual number of students admitted during the start of the academic session. Since the schools do not submit commodity report for the 1<sup>st</sup> quarter, adjustment on account of excess food can only be made at the time supplying for the 3<sup>rd</sup> quarter, upon receipt of the 2<sup>nd</sup> Quarter commodity report. The tendering process also causes the delay in adjustment – since FRN has to be sent two months ahead of the tender announcement.</p> <p><b>Estimated completion time: December 2017</b></p>	<p><b><u>Not Implemented</u></b></p> <p>The action plans submitted by the Ministry does not specify any interventions.</p>	<p>Estimated completion time: December 2017</p>

6	<p><b>Need for proper storage facilities for food items</b></p> <p>As observed during the field visits to schools, most schools lacked proper storage facilities. The Department should ensure that proper storage facilities are provided to schools where there are no proper storage facilities for both perishable and non-perishable food items.</p>	<p>It is difficult to store all ten commodities supplied quarterly owing to the limited space in schools. Food infestation occurs huge amount of food damage due to lack of space and proper facilities in place especially chick pea and pulses.</p> <p>The School Health and Nutrition Division will review the current practice and decentralize some items from the food basket.</p> <p><b>Estimated completion time: February 2018</b></p>	<p><b><u>Not Implemented</u></b></p> <p>While the Ministry reports that it will review the current practice and decentralize some items from the food basket, actions initiated if any has not been communicated.</p>	<p>Estimated completion time is till February 2018.</p>
7	<p><b>FCBL should ensure that best before or expiry dates are indicated on food commodities supplied to schools</b></p> <p>The RAA observed that most food commodities supplied to schools do not have expiry or best before dates, this makes it difficult to identify food items nearing expiry. Feeding expired food items to schoolchildren could have health problems as well as inadequacy in required nutritional intakes. Therefore, FCBL should ensure that expiry or best before dates are mentioned on packages of food commodities supplied to schools.</p>	<ul style="list-style-type: none"> <li>• A joint team with FCBL had carried out a quality and quantity control check to ensure the quality of the commodities.</li> <li>• With BAFRA on-board, the expiry date of food items will be ensured.</li> </ul> <p><b>Estimated completion time: January 2018</b></p>	<p><b><u>Partially Implemented</u></b></p> <p>The Ministry reported of having initiated quality and quantity control check to ensure the quality of the commodities.</p> <p>Actual completion if any is not mentioned.</p>	<p>N/A</p>
8	<p><b>School cooks should be trained in preparation of proper foods</b></p> <p>It was observed that the preparation of food was not palatable and appetizing to encourage schoolchildren to eat required quantum of school meals. Therefore, the Department should ensure that cooks employed by the schools are properly trained in cooking.</p>	<ul style="list-style-type: none"> <li>• This is a yearly activity which is included in the work plan and given utmost importance;</li> <li>• During the summer break in July 2017, we had conducted a workshop to train cooks, mess in charges regarding the preparation of food served to the children. Various innovative methods were taught to them. The School Health and Nutrition Division will ensure that the schools will henceforth prepare food keeping in mind the nutritious value food provides. As part of the integrated approach, the nutritionist will be going around schools</li> </ul>	<p><b><u>Implemented</u></b></p> <p>The Ministry reports that it is a yearly activity. It is also reported that trainings were conducted in July 2017 and scheduled for during winter break.</p> <p>However, the monitoring of effectiveness of training</p>	<p>N/A</p>

		<p>preparing tailor made menu as per the locally available resources.</p> <p>This winter, there is budget especially allocated for the training of School Cooks which will be carried out accordingly</p> <p><b>Estimated completion time: February 2018</b></p>	<p>to improve the quality of food if any, has not been mentioned.</p>	
9	<p><b>Schools should carry out periodic reconciliation of stocks</b></p> <p>Lack of periodic reconciliation of stock balances has been observed in all selected sample schools resulting in discrepancies between book balances and physical stocks. This has affected the commodity reports submitted to the Department for the preparation of Food Release Note, which subsequently led to ordering less or more quantities than what is actually required by the schools. Thus, the school management should carry out monthly reconciliation of food commodity stocks in order to avoid stock discrepancies and for correct preparation of Food Release Note.</p>	<p>This is being monitored through the monitoring plan which has been developed.</p> <p>During monitoring visits to schools a check and balance of stock entry is being assessed and monitored regularly.</p> <p><b>Estimated completion time: June 2018.</b></p>	<p><b><u>Implemented</u></b></p> <p>The Ministry reported of having implemented the monitoring mechanism.</p>	N/A
10	<p><b>Proper segregation of duties should be instituted in school mess management</b></p> <p>A well-defined or proper segregation of duties was generally found lacking in all visited schools in school mess management. Thus, in order to institute proper check and balance, school management should define and segregate the duties and responsibilities of mess committees. Adequate representation of students should also be included in Mess Committee. School Management may also resort to institution of strong monitoring and supervision mechanism for the activities, by teachers who are not involved in mess management.</p>	<p>During the workshop in December 2017, all mess incharges will be briefed and trained accordingly. School mess management and duties are normally left to the school administration.</p> <p><b>Estimated completion time: February 2018</b></p>	<p><b><u>Not implemented</u></b></p> <p>The Ministry has plans to implement in December 2017.</p>	<p>Estimated completion time is till February 2018.</p>

11	<p><b>Effective use of bulk electric cookers should be made</b></p> <p>It was noted that the schools were spending a huge amount of budget on firewood despite the issuance of bulk electric cookers to Middle and Higher Secondary Schools. Using firewood for cooking not only has financial burden but also impacts the sustainability of our pristine forests and environment. Further, it also has some negative effect on the health. The Department should find out the problems of not using electric cookers and provide solutions so that school management make best use of electric cookers distributed to the schools and minimize use of firewood for cooking.</p>	<p>School feeding programme can have a negative impact on forest resources as a result of the extraction of firewood to prepare meals. Such forest degradation is inextricably linked to food insecurity, and inefficient stoves emit high levels of pollution. The Ministry of Education will continue to explore alternative fuel sources, and regard environmental intervention in schools and communities as a long-term investment in relation to SFP. The School Feeding program will monitor the ineffective use of electric cooker and hence put into place more effective methods. We are supplying Pressure cookers to schools in high land areas.</p> <p><b>Estimated completion time: June 2018</b></p>	<p><b><u>Not Implemented.</u></b></p> <p>The Ministry reported having plans to monitor the ineffective use of electric cooker and hence put into place more effective methods.</p>	<p>Estimated completion time is till June 2018.</p>
12	<p><b>Nutrition Education should be provided to schoolchildren</b></p> <p>The Department in collaboration with Ministry of Health should conduct Nutrition Education to schools with an aim to promote healthy eating habits and to improve students' knowledge and competencies in nutrition. Further, many students are turning vegetarians due to religious beliefs or other reasons. Awareness on minimum nutrient intakes should be created among schoolchildren as part of nutrition education programme.</p>	<ul style="list-style-type: none"> <li>• Generally in most schools as part of the Science curriculum, the nutritional aspect is there. To scale up the awareness a nationwide advocacy program and awareness program will be initiated soon in the form of TV advertisements.</li> <li>• Next year 2018, in march the National Nutrition Day will be observed for the first time in the country to create awareness amongst school children</li> </ul> <p><b>Estimated completion time: June 2018</b></p>	<p><b><u>Not Implemented.</u></b></p> <p>The Ministry reported having plans to enhance the Nutrition Education and intends to complete by June 2018.</p>	<p>Estimated completion time is till June 2018.</p>
13	<p><b>Feedback system should be instituted in schools</b></p> <p>The Department should institute a feedback system where the beneficiaries of school feeding programme can report directly to the Department for any issues on mismanagement or misuse by the school management, and also on quality of school meals.</p>	<ul style="list-style-type: none"> <li>• The field monitoring and processing of data mechanism will support the division indirectly getting feedbacks in the school management.</li> </ul> <p><b>Estimated completion time: June 2018</b></p>	<p><b><u>Not Implemented:</u></b></p> <p>The action plans submitted by the Ministry does not specify any interventions.</p>	<p>Estimated completion time is till June 2018.</p>