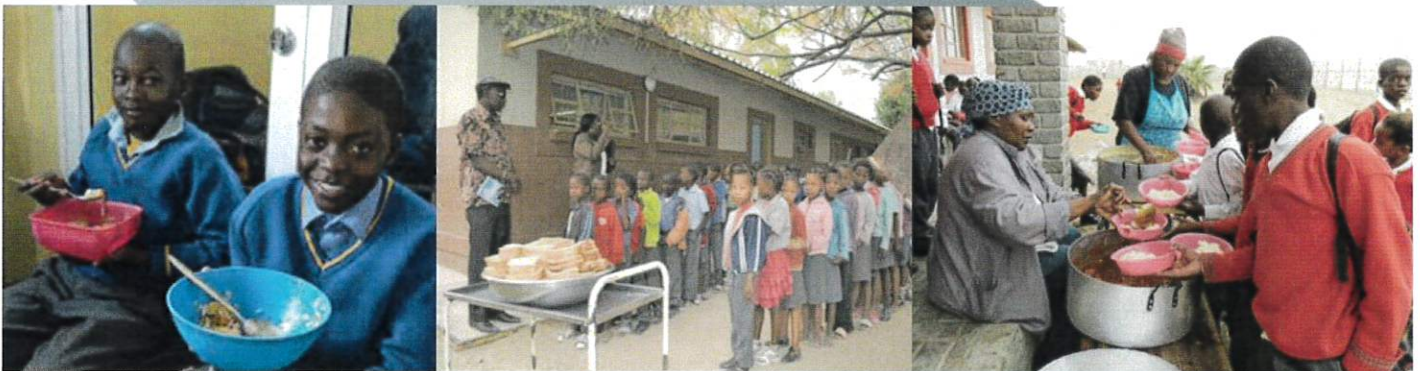




REPUBLIC OF NAMIBIA



**PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL
ON THE IMPLEMENTATION OF THE NAMIBIAN SCHOOL
FEEDING PROGRAMME**

WITHIN THE MINISTRY OF EDUCATION, ARTS AND CULTURE

FOR THE FINANCIAL YEARS 2017/18, 2018/19 AND 2019/20

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TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my Performance audit report on Implementation of the Namibian School Feeding Programme Within the Ministry of Education, Arts and Culture (MoEAC) for the financial years ended 2017/2018, 2018/2019 and 2019/2020 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991(Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, OCTOBER 2021

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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ABBREVIATIONS/ACRONYMS

CPBN – Central Procurement Board of Namibia

ED- Executive Director

EMIS- Education Management Information System

ETSIP- Education and Training Sector Improvement Programme

FENSI- Friends of Education in Namibia Special Initiative

HPP- Harambee Prosperity Plan

MoEAC/ MoE- Ministry of Education, Arts and Culture/ Ministry of Education (former)

MPAT- Division of Management, Planning Appraisal and Training

NASIS – Namibia School Feeding Information Management System

NSFP- Namibian School Feeding Programme

NSF - Namibia School Feeding

OAG- Office of the Auditor-General

PQA- Directorate of Programmes and Quality Assurance

SDGs- Sustainable Development Goals

SFP- School Feeding Programme

UN- United Nations

WFP- World Food Programme

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EXECUTIVE SUMMARY

The Office of the Auditor-General is authorized to carry out performance audits in terms of Section 26(1)(b)(iv) of the State Finance Act, 1991 (Act 31 of 1991) which reads as follows: (The Auditor-General) “may investigate whether any moneys in question have been expended in an efficient, effective and economic manner”.

Furthermore, Section 26 (3) of the State Finance Act authorizes the Office of the Auditor-General to carry out special audits.

The purpose of the audit report is to assess whether the Ministry of Education, Arts and Culture have put up measures to address the efficient implementation of the Namibian School Feeding Programme (NSFP), with regard to quality and delivery of maize blend.

The audit covered three financial years, namely 2017/18; 2018/19; 2019/20.

The Division of Management, Planning Appraisal and Training (MPAT) in the Directorate of Programmes and Quality Assurance (PQA) under the Ministry of Education, Arts and Culture (MoEAC) is responsible for implementing the NSFP.

The immediate objectives of the NSFP are to:

- Contribute to increased school enrolment, attendance and retention.
- Contribute to learning performance and progression through grades.
- Contribute to improved health and nutrition of children through the provision of foods that have been fortified with essential nutrients.

The major findings, conclusions and recommendations identified during the audit are as follows:

Major Findings:

a. Procurement

The audit found that there were three tenders under the NSFP to government schools, which were renewed seven times consecutively at the time of the Audit since the contracts expired in 2017. These tenders were extended without assessing the performance of the service providers. Furthermore, no evidence was provided with regard to protein blend quality as no samples testing was conducted.

b. Quality of Maize Blend

The auditors found that the MoEAC did not conduct any testing of the maize blend to ascertain its composition in terms of its ingredients, thus it could not be established whether there was compliance to the specifications in the tender contracts and Government Gazette no. 854 of 14 May 1994, Government Notice no.72.

c. Storage

The audit found that there were discrepancies between maize blend stock received in relation to stock ordered, with the most significant being an undersupply of 149 maize blend bags in Term

one of 2019 for Khomas region. The controlling of reception and storage of the maize blend at the transporters' regional warehouse was not conducted.

d. Distribution

The audit found that distribution of maize blend from the warehouses was done on a termly basis; however, there were delays in the delivery to schools that ranged between 1 and 9 weeks on average. Furthermore, the audit discovered that one region sampled did not distribute the maize blend to schools every term; rather, the distribution was done only twice a year.

e. Monitoring

The audit found that, maintaining oversight, external control and conducting periodic checks and monitoring of service providers was not done. Neither the supervision of regional monitoring, which includes food distribution and the supply chain, as well as evaluation and the reporting system was conducted.

The audit further found that Education Inspectors are not involved in the coordination and supervision of the NSFP at all circuits.

Major Conclusions:

a) Procurement

The MoEAC does not have mechanisms in place to ensure that indefinite extension of tenders does not affect the delivery of maize blend to schools. As a result, the ministry was not proactive in ensuring that, the evaluation of tenders does not affect the delivery of maize blend to schools. Furthermore, the MoEAC did not put measures in place to ensure that all regions adhere to the regulations concerning cleanliness, sanitation, fumigation, health and safety of the service providers' warehouses. This resulted in the MoEAC not being ascertained regarding the conditions of the service providers' warehouses which will cause health hazards.

b) Quality of Maize Blend

The MoEAC did not engage relevant stakeholders to take samples and test the maize blend composition to ensure that it is according to the established standards. There is a risk that maize blend delivered to school is of poor quality, which compromises the NSFP's objective of improving the health and nutrition of learners.

c) Storage

The MoEAC did not ensure that, there is consistency concerning the control of the reception and storage of the maize blend at the transporters regional warehouse. Therefore, there is a chance that maize blend bags damaged, expired or not properly stored are not detected early and no one will be held accountable if any faults are detected. Additionally, failure of the ministry's officials to have access to the warehouses at all times influenced the maize blend stock received visa vis the ordered stock. This resulted in discrepancies on the distribution list, affecting the quantity of maize blend bags distributed to the schools.

d) Distribution

The MoEAC did not ensure that there are no delays in the delivery of maize blend bags to the schools on a termly basis. Thus, school learners did not always receive the meal.

e) Monitoring

The MoEAC did not maintain oversight, external control, periodic checks and monitoring of service providers in terms of adherence to the contract conditions. This resulted in a potential of service providers not delivering services as stipulated in their contract conditions for the NSFP. In addition, there is a possibility of not detecting errors on a timely basis especially at the warehouses and movements of the maize blend bags. Further, an implementation gap between regional and circuit level led to poor coordination of NSFP matters.

Major Recommendations:

6.1. Procurement

MoEAC should device and implement measures to assess the performance of the service providers before their tender contracts are extended in order to hold them accountable for activities not implemented.

6.2 Quality of Maize Blend

The MoEAC should engage relevant stakeholders and device mechanisms to ensure that the maize blend samples are taken for testing to conform to the quality of the ingredients are as per established standards.

6.3 Storage

The MoEAC should develop an action plan and device mechanisms to ensure that all regional focal points participate in the reception and storage of maize blend at the regional warehouses.

6.4 Distribution

The MoEAC should develop strategies that will ensure the delivery of maize blend to schools at the beginning of the school term and delays do not occur.

6.5 Monitoring

The MoEAC should device action plans that outline clear measures to monitor food distribution, the supply chain, as well as external control of the service providers to enforce compliance to contract conditions. The Ministry should further put in place an action plan to ensure that there is an active involvement of Education Inspectors in the NSFP matters.

CHAPTER 1: INTRODUCTION

1.1 Background of the study

School feeding programmes are used to promote school enrolment and assist to keep children in school around the world, especially, when vulnerable communities' circumstances of food security forces parents to withdraw children from school. In addition to supporting development of children, studies by the World Bank indicated that school meals also serve as an income transfer to families of children receiving school meals. The meal that children receive in school allows families some savings, which can be used to meet other critical household needs. According to The Namibia School Feeding Policy, 2019, the School Feeding Programme in Namibia has become a priority for the government due to the multiple benefits it has on children.

In 2013, Namibia adopted the United Nations (UN) Sustainable Development Goal (SDGs) that are to be implemented by government ministries, private sector and development partners. Namibia is committed to SDG goal 2¹ of ending hunger and goal 4² regarding equitable quality education to be implemented by the Ministry of Education, Arts and Culture (MoEAC) and key stakeholders such as the Ministry of Health and Social Services (MoHSS), World Food Programme (WFP) and United Nations Children's Fund (UNICEF).

The NSFP is fully administered by the Ministry of Education, Arts and Culture (MoEAC) with support of WFP and other donor organizations. The programme provides beneficiaries with one nutritious meal per day. The food items added to the maize porridge has evolve over the years, but currently the meal³ consist of a maize blend composed of non-sifted yellow or white maize meal (63%), protein blend (25%), sugar (10.8%), and iodized salt (1.2%). The protein blend continues to be soya based and vegetable oil has been eliminated. The fat content required is provided through the soya powder.

In Namibia, the NSFP is guided by a policy which strives to contribute to improved equitable access, quality learning and education for all children in Namibia. This enhances health and nutrition of learners while providing social protection to beneficiaries. The School Feeding Programme is recognised in policy frameworks such as the Harambee Prosperity Plan (HPP) for 2016/17-2020 which demonstrates the Namibian Government to fight hunger and war against poverty, committing itself to address and reduce the challenge of unequal income distribution. The National Drought Policy and Strategy recognizes school feeding as one of the major food security interventions that significantly contributes to the government's plan to eliminate hunger. The Education Sector Policy for Orphans and Vulnerable Children (OVC) of 2008, states that the National Plan of Action for OVC supports and ensure that increased number of OVCs are able to access, remain in and complete general education of good quality.

¹ SDG 2.1: By 2030. End hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.

² SDG4.1: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and Goal-4 effective learning outcomes.

³ Source: Namibia School Feeding Programme Reference Manual (2013).

1.2 Audit Motivation

The NSFP has the potential to relieve hunger for orphans and vulnerable children, improve their nutrition and address inequalities in education. The Programme has reached to over 330 000 learners in primary schools, in approximately 1 400 schools in all 14 regions of Namibia (Namibia School Feeding Programme Policy, 2019). An operational review, of the NSFP by the World Food Programme (WFP), revealed significant gaps in the design and implementation of the program, which affected the quality of the program [Namibia, National School Feeding Programme, (2012-2018): Evaluation].

A systematic review of 216 school feeding programmes by the World Food Programme (WFP) indicated that 52 low- and middle-income countries had positive impact on the enrolment, attendance rates and improve the nutrition status, health and cognitive development of school children (The impact of school feeding programmes WFP 2019).

The audit was motivated by the following problem indicators:

The knowledge-gap with regard to the administration of the school feeding program poses a performance risk in such a way that as much as government is approving the funding of nutritious meals to school children aged below 14, there are still thousands of school-going children that desist from receiving the meal, because of the following:

- The learners do not want to be labelled as poor and as a result some will stop attending class or drop out of school because of hunger (The Namibian 2014-07-21);
- Corruption and conflict of interest with regard to the hostel catering and school feeding programme tenders (The Namibian Newspaper 14/08/2014);
- Poor monitoring and reporting at all levels (national, regional, circuit and school) and field visits to schools are infrequent, as funding is not available and the programme receives less attention over the numerous other responsibilities of the inspectors and hostel officers (Research study on administration of the school feeding programme, 2016); and
- Inefficient procurement and logistics procedures resulting in delays of food orders by the schools (Research study on administration of the school feeding programme, 2016).

The audit was further motivated by problem indicators identified during the preliminary phase in terms of the following:

- Inefficient implementation of Namibia School Feeding Programme (NSFP);
- Insufficient supply of maize blend and delay in delivery to schools;
- Poor quality maize blend; and
- Lack of monitoring and evaluation of NSFP.

Despite the above-mentioned problem indicators, the Government of the Republic of Namibia remains committed to ending hunger at school level amongst others which has been declared a key priority in the Harambee Prosperity Plan, National Drought Policy and Strategy, Education Sector Policy for Orphans and Vulnerable Children and the Fifth National Development Plan of Namibia.

The audit was based on the above problem indicators and therefore the Office of the Auditor-General carried out a Value for Money/Performance audit to assess the measures that are in place for the efficient implementation of the Namibia School Feeding Programme with regard to quality, sufficiency and timely delivery of maize blend to beneficiary schools.

CHAPTER 2: AUDIT DESIGN

The team conducted the audit in accordance with performance auditing standards and guidelines issued by the International Organization of Supreme Audit Institutions (INTOSAI). The Guidelines and policies conform to International Standards of Supreme Audit Institutions (ISSAIs) and provide a guide on the execution and reporting of audit findings.

2.1 Audit Objective

To assess whether the Ministry of Education, Arts and Culture (MoEAC) is efficient in ensuring that sufficient maize blend of good quality is delivered on time to beneficiary schools.

2.2 Audit Scope

2.2.1 Audit Object

The audit object is the Directorate Programmes and Quality Assurance within the MoEAC.

2.2.2 Time Limit

The audit covered three financial years 2017/2018, 2018/19 and 2019/2020 in order to establish the trend of performance over the period covered.

2.2.3 Geographical Coverage

The geographical coverage for the MoEAC covers all the 14 regions. However, due to limited resources, three regions were visited for fieldwork which was Khomas, Ohangwena and Kavango East regions.

The auditors selected these regions based on vulnerability due to high levels of poverty as Kavango region account for 21% of total poverty in Namibia, 15% for Ohangwena region and Khomas region account for 3%⁴. Therefore, the selected beneficiary schools in the selected regions represent the whole country.

2.3 Audit Limitation

The audit experienced limitation to obtain sufficient documentation for the period under review to establish delays of supply between *Tender 1*⁵ and 2 and between *Tender 2*⁶ to regional warehouses in the respective regions selected.

Private warehousing (*contracted transporter should warehouse maize blend – to be distributed*) of maize blends by transport contractors in the Khomas and Ohangwena regions prevented auditors to conduct physical observations to establish whether Regional Warehouses comply with warehousing specifications.

At the time of the audit, the Namibia School Feeding (NSF) Policy of 2019 was not used in the regions. Thus, the stakeholders were not fully aware of their roles and responsibilities as stated in the NSF Policy.

Conclusive evidence could not be made in some areas of the report as auditors were not able to get all documentation as requested from the stakeholders.

⁴ Poverty and Deprivation in Namibia, 2015

⁵ Tender 1: Provision of protein, sugar and salt and transportation to the blender.

⁶ Tender 2: Provision of maize meal, blending and transportation to regional warehouses.

2.4 Assessment Criteria; Audit Questions and Methodology

See attached **appendix I**.

2.5 Methods of Data Collection

The auditors carried out interviews and documentary reviews to obtain information to assess whether the MoEAC is efficient in ensuring that Service Providers supply quality, sufficient maize blends and subsequently, deliver on time to schools.

2.5.1 Interviews

Officials at different levels at Head office, Regional and Circuit Offices were interviewed. The purpose was to collect opinions and corroborate the information obtained with other sources such as physical observations and document reviews. See **appendix II**.

2.5.2 Document Analysis

Various documents such as policies, manuals, reports, etc. were reviewed. The purpose was to answer the audit findings and corroborate information to the set standards. A detailed list of all documents is attached in **appendix III**.

2.5.3 Physical Observations

The purpose was to validate whether warehousing specifications are in compliance with the policy and manual and to establish any spoilage of maize blends bags at Regional Warehouses for distribution to schools. This information is corroborated with information obtained through interviews. See **appendix IV**.

2.6 Sampling

The audit applied the Judgmental sampling method to select at least 60% of Circuit Offices in Khomas, Kavango East, Ohangwena, and analyzed 60% of documents i.e., school delivery notes, order forms and end-term reports.

Thirteen of the twenty (65%) Circuit Offices and one Regional Warehouse were visited in the regions selected.

The audit analysed documents of twenty-eight out of forty-six (61%) schools in circuits selected in Khomas region, sixty-one out of one hundred and two (60%) schools in circuits selected in Kavango-east region and eighty-three out of one hundred and thirty nine (60%) schools in selected circuits of Ohangwena Region.

CHAPTER 3: DESCRIPTION OF THE AUDIT AREA

3.1 Legislative Framework of the Ministry of Education, Arts and Culture (MoEAC)

Mandate

“To educate and train for sustainable national development & promote arts and culture”.

Vision

“To be the Ministry of excellence in providing quality inclusive education and promoting Arts and Culture for the prosperity of the Nation”.

Mission

“To provide accessible, equitable and inclusive quality education for a tolerant skilled, productive and competitive nation, to promote and preserve arts and culture for nationhood and unity in diversity.”

The Objectives of the NSFP are to:

- Contribute to increased school enrolment, attendance and retention;
- Contribute to learning performance and progression through grades; and
- Contribute to improved health and nutrition of children through the provision of foods that have been fortified with essential nutrients.

3.2 Organizational Structure

The Minister heads the Ministry. The Executive Director reports to the Minister and there are three Departments headed by three Deputy Executive Directors who report directly to the Executive Director. Furthermore, under the Departments there are 10 Directors who report to the Deputy Executive Directors.

The three Departments are as follows: Finance and Administration, Formal Education and Lifelong Learning. See attached **appendix V**.

The audit focused on the subdivision of School Feeding in the Division of Management Planning Appraisal and Training (MPAT) under the Directorate of Programmes and Quality Assurance (PQA) within the Department of Formal Education.

The functions of the sub division of School Feeding in terms of Subsection 4.3.2 of Section 4.3 of the NSFP Policy, 2019 are to:

- (a) “Oversee the planning, implementation, monitoring and evaluation of the NSFP;
- (b) Coordinate school feeding in all relevant units of the Ministry of Education, Arts and Culture and ensure inter-sectoral collaboration among ministries involved in the NSFP;
- (c) Represent the Ministry of Education, Arts and Culture on the Namibia Food Security and Nutrition Council on issues of school feeding at national level;
- (d) Conduct regular visits to regions and monitor NSFP food supply chain;

- (e) Supervise regional monitoring, evaluation and the reporting activities;
- (f) Compile regional reports and statistics;
- (g) Facilitate timely communication of programme matters from national to regional levels;
- (h) Support training of regional and circuit level staff on programme matters and support community awareness/sensitisation campaigns;
- (i) Maintain oversight and conduct periodic checks of service providers;
- (j) Develop monitoring and evaluation tools and systems for the NSFP; and
- (k) Ensure quality control and adherence to food quality standards.”

3.3. Financial Resources

The authorized budget for the NSFP within the Directorate Programmes and Quality Assurance under the ministry for the financial years under review is as follows:

Table 1: Budget allocation for the NSFP

Financial year	Authorized Expenditure N\$	Actual Spending N\$
2017/18	98 869 310	102 258 371
2018/19	72 057 532	87 867 252
2019/20	65 141 721	*

Source: MoEAC, Directorate Programmes and Quality Assurance, E-mail

*The auditors were not provided with the actual spending as requested during the time of the audit.

3.4 Staffing

Table 2: Staff establishment for the Directorate Programmes and Quality Assurance

Financial Years	Staff Establishment	Filled Positions	Vacant Positions	Post Vacant %
2017/2018	51	32	19	37%
2018/2019	51	32	19	37%
2019/2020	51	32	19	37%

Source: Ministry of Education, Arts and Culture, approved establishment for PQA

KAVANGO-EAST REGION				
2019				
Term 1				
Quantity distributed by contractor (Distribution Schedule)	Quantity received	Variance	Delay of delivery to schools in weeks	
Shinyungu	127.8667	127.8667	0	9
Rundu	551.5833	551.5833	0	3
Ndiyona	190.4667	177.6	12.86667	5
Shambyu	137.3333	137.3333	0	4
AVERAGE	251.8125	248.5958	3.216667	5.25
Term 2				
Shinyungu	129.1875	129.1875	0	5
Rundu				
Ndiyona	196.2857	196.3571	-0.07143	4
Shambyu	134.8333	134.8333	0	3
AVERAGE	153.4355	153.4593	-0.02381	4
Term 3				
Shinyungu	141.8	140.7333	1.066667	4
Rundu	671.75	671.75	0	1
Ndiyona	209.4167	195.3333	14.08333	4
Shambyu	139.0833	139.0833	0	4
AVERAGE	290.5125	286.725	3.7875	3.25

3.5 Key Role Players

3.5.1 MINISTRY OF EDUCATION, ARTS AND CULTURE (MoEAC)

The functions of the MoEAC in terms of Subsection 4.3.1 of Section 4.3 of the NSFP Policy, 2019 are to:

- (a) “Provide overall strategic guidance and management of the programme implementation, monitoring and evaluation;
- (b) Serve as the primary channel of communication on all issues related to the NSFP;
- (c) Lead the multi-sectoral coordination on issues of school health and feeding at national, regional, circuit and school levels;
- (d) Contribute to programme sustainability through the efficient management of essential resources;
- (e) Provide non-food items as prescribed by this policy;
- (f) Compile and analyse routine NSFP reports on a term and annual basis, collecting data on programme beneficiaries, food deliveries and utilization, and any food losses and disparities;
- (g) Establish and apply effective control measures on food production, food distribution and food quality and prevent any irregularities in the NSFP;
- (h) Ensure the implementation of this policy and coordinate and provide guidance implementing and controlling the NSFP at central, regional, circuit and school levels;
- (i) Facilitate annual medical exams to ensure each cook is healthy and physically fit to prepare the food; and
- (j) Continuous training, induction and sensitization of the NSFP and School Health Programme and other related programmes.

3.5.2 REGIONAL SCHOOL FEEDING FOCAL POINT

The Regional school feeding focal point will be the Senior Administrative Officer under the supervision of the Deputy Director (PQA) or Chief Inspector of Education (where applicable).

The Deputy Director (PQA) / Chief Inspector of Education shall:

- (a) Oversee the planning, implementation, monitoring and evaluation of the NSFP at regional level;
- (b) Organize and facilitate quarterly coordination meetings of the regional school feeding management committees; and
- (c) Coordinate school feeding in all relevant units of the Ministry of Education, Arts and Culture and ensure inter-sectoral collaboration among ministries involved in the NSFP at Regional level.

The Senior Administrative Officer shall:

- (a) Coordinate and manage procurement of school feeding supplies at regional level as provided in this policy;
- (b) Maintain oversight and monitoring of service providers at regional level;
- (c) Ensure quality control and adherence to food quality standards;
- (d) Review all reports and food orders received from Circuits on all NSFP schools, compile the information and enter the data in the NaSIS for access by central level and other MoEAC

- levels with internet connectivity;
- (e) Support sensitisation and awareness campaigns with NSFP focal persons and School Feeding Sub-Committees at community level;
- (f) Support schools in training community members (cooks, parents) on proper implementation of the programme; and
- (g) Ensure the NSFP is a standard agenda item at routine regional education meetings.

3.5.3 INSPECTORS OF EDUCATION AT CIRCUIT LEVEL

The inspectors of education shall:

- (a) Coordinate and supervise the implementation of NSFP in all schools in the Circuit, in collaboration with the regional school feeding focal point;
- (b) Review and approve all reports from school level, compile and summarize as appropriate and forward to the Regional Education Office;
- (c) Support the regional school feeding focal point in routine monitoring of food supply and school feeding implementation;
- (d) Conduct NSFP training at school level for principals, NSFP focal persons and teachers, and support community sensitization and awareness campaigns;
- (e) Facilitate timely communication on matters related to the NSFP to all circuit schools;
- (f) Ensure the NSFP is a standard agenda item at routine circuit education meetings; and
- (g) Support schools in training community members.

3.5.4 NSFP FOCAL PERSON AT SCHOOL LEVEL

The NSFP focal person shall:

- (a) Oversee the day-to-day management of the NSFP at school level, i.e., reception of food deliveries to the schools, storage, recording of stocks, counter signing delivery notes and facilitating completion of standard NSFP reports. This role may be rotated with other NSFP trained teachers and/or community members as the School Board deems appropriate;
- (b) Routinely supervise programme logistics, including cook schedules, food preparation, compensation for cooks, etc;
- (c) Ensure and supervise the proper storage of food, release of NSFP commodities, preparation and service to beneficiaries on a daily basis;
- (d) Complete and submit the NSFP School Level Report to the school principal at term's end. This report will be forwarded by the principal to Circuit level along with learner statistics; and
- (e) Attend School Board meetings as requested, participate in School Feeding Sub-Committee meetings and cooperate with members on matters related to the NSFP and its management.

3.6 The Namibian School Feeding Program System Description

According to the Namibia School Feeding Policy of 2019, “all public schools are eligible to participate in the School Feeding Programme (SFP)”. All learners in the schools targeted are free to benefit from the feeding programme with emphasis on learners from food insecure households. The SFP core logistics activities include procurement, transportation, storage and distribution.

3.6.1 Procurement

3.6.1.1 Tendering

Sub-section 2.2.2 of the NSFP Reference Manual of 2013 states that "...the NSFP is managed under National Level tenders for the procurement and distribution of food. Each tender will be awarded per region and tendering practices will follow normal Government procedures as stated below:

- a) MoEAC will advertise tenders in the local newspapers;
- b) Prospective suppliers will apply;
- c) MoEAC will evaluate the tenders and advise the Tender Board (Central Tender Board of Namibia);
- d) Tender Board will assess and award the tenders and inform MoEAC of the successful bidders; and
- e) MoEAC will inform the successful bidder in writing and contract agreements will be drawn up for signature".

3.6.1.2 Awarding of Tender Contracts

Sub-section 2.1 of section 2 of the NSFP Reference Manual of 2013 states that "...contracts for the food commodities and transportation are awarded under three (3) national tenders for a period of 3 years each". The food order is placed by MoEAC at Central level with the 2 millers (protein and maize meal) contracted to provide the food basket. The tenders are awarded as follows:

i) Tender 1: Provision of Protein blend (Soya, Sugar and Salt)

Sub-section 2.2.2 of section 2.2 of the NSFP reference manual of 2013 states that ... "The supplier will source, process, package and deliver the commodity to the contracted supplier of the maize blend by order of MoEAC".

Tender Specifications:

Sub-section 7.1.1 (a) of section 7.1 of provision of protein, sugar and salt and transportation contract, states that... "The protein blend shall be manufactured from fresh ingredients of good quality, which shall be free from foreign materials, substances hazardous to health, excessive moisture, insect damage and fungal contamination. Furthermore, sub-section 7.1.1 (d) of section 7.1 states that ..." the protein blend shall contain the following ration of fatty acids:

- Saturated fatty acids 40%
- Mono-unsaturated fatty acids 30%
- Poly-unsaturated fatty acids 30%

(ii) Tender 2: Provision of maize blend, packaging and delivery of commodity to transporters' regional warehouses

Sub-section 2.2.2 of section 2.2 of the NSFP reference manual of 2013 states that ... "The supplier will source and provide maize meal and blend with the protein mix to produce the maize blend. The

commodity will be packaged in 12.5 kg bags and be delivered to the supplier at the contracted transporter's warehouse as per order of MoEAC".

Tender Specifications:

- "Maize blend will be packed in polypropylene bags lined with polythene and should be sewn closely or sealed securely.
- Shelf-life is 6 months from date of manufacture and
- Each bag will be clearly marked as follows:
 - a. Ministry of Education
 - b. Namibian School Feeding Programme
 - c. 12.5 kg net
 - d. Not for Sale
 - e. (Date of manufacture and batch number)
 - f. Term () of (year)"

(iii) Tender 3: Transport Tender: This tender is for transport, storage and handling of food and non-food from regional warehouses to individual schools

Tender Specifications:

- "Comply with regulations concerning cleanliness, sanitation, fumigation, health and safety.
- Receive consignments from the contractor for maize blend".

Furthermore, Subsection 8.1 of Section 8 of Tender Contracts 1 and 2, "the Ministry shall place an order for the delivery not less than twenty (20) working days in advance. Delivery by the tenderer must be completed within thirty (30) working days after receipt of an official order or written notification."

3.6.2 Quality of Maize Blend

Sub-section 7.3 of section 7 of Provision of Maize Meal, Blending and Transportation to Regional Warehouses Contract, states that... "the maize blend shall have the following composition:

- Un-sifted white maize meal 63%
- Protein blend 25%;
- Sugar 11%; and
- Iodised salt 1%."

Furthermore, Sub-section 7.4 of section 7 of provision of maize meal, blending and transportation to regional warehouses contract, states that "...the maize meal shall comply with the standard of composition with respect to fat content, fibre content or fineness by mass as specified in the Government Gazette no. 854 of 14 May 1994, Government Notice no.72" which states that, "...fat content at maximum be less than 4%, fibre content at minimum more than 1.2% and at maximum 2.2% and at least 90% shall pass through a 800 micro-meter sieve on fineness."

3.6.3 Storage

Subsection 2.4 of Section 2 of the NSFP Reference Manual of 2013 states that...

- “Regional Education Office (regional school feeding focal point in cooperation with the circuit inspectors) will control the reception and storage of the commodities at the transporter’s regional warehouse.
- Maize blend ordered must be checked against the total stock received at the warehouses prior to distribution using the NSFP Delivery Note”.

3.6.4 Distribution

Sub-section 2.1 of Section 2 of the NSFP Reference Manual of 2013 states that “by the start of each school term, the regional distribution agent transporters will have delivered the food from the warehouse to the individual schools- the final delivery point.”

Sub-section 2.5 of the NSFP Reference Manual of 2013, further states that “the regional office will control the distribution process in collaboration with the contracted regional transporter and schools. The Regional office will produce the distribution schedule using information provided for in the database identifying the schools and quantities of food to be delivered to each”.

Sub-section 2.6 of Section 2 of the NSFP Reference Manual of 2013, states that “distribution will be done on a trimester basis ... the Delivery Note must accompany all deliveries arriving at the school”.

3.6.5 Monitoring

(a) Central Level

Sub-section 1.5.2 of Section 1.5 of the NSFP Reference Manual of 2013 states that, “roles and responsibilities of Central level are to:

- Conduct regular visits to regions and monitor food distribution and supply chain;
- Maintain oversight, external control and conduct periodic checks of service providers; and
- Supervise regional monitoring, evaluation and the reporting system”.

Furthermore, Sub-section 12.1 of Section 12 of Tender Contracts 1 and 2, states that, “the Permanent Secretary or authorized representatives appointed for this purpose, shall at all times have access to all facilities utilized by the tenderer and subcontractors for rendering services in terms of this agreement for the purpose of:

- Determining whether prescribed conditions can or are being adhered to;
- Inspecting at all times any locality, facility, vehicle, container, utensil or any other entity or article, food-stocks or ingredients; and
- Taking samples for testing of food-stocks or ingredients of Maize Blend and Protein Blend, or any other substance used in the manufacturing, at the expense of the tenderer”.

(b) Regional Level

Sub-section 1.5.3 of section 1.5 of the NSFP Reference manual of 2013 states that, “the regional school feeding focal point roles and responsibilities are to:

Maintain oversight, external control and monitoring of service providers to regional level (specifically overseeing warehousing and transport movements).”

(c) Circuit Level

Subsection 1.5.4 of Section 1 of the NSFP Reference Manual of 2013 states that, the Inspectors of Education should:

- “Coordinate and supervise the implementation of the Namibian School Feeding Programme (NSFP) at all circuit schools in collaboration with the focal person at the regional level;
- Support the regional school feeding focal point in routine monitoring of regional warehouses and school feeding implementation; and
- Review and approve all reports from school level (baseline, term and annual reports, food orders), compile and summarize as appropriate and forward to the Regional Education Office”.

CHAPTER 4: FINDINGS

4.1 Procurement

Tendering:

During the audit, auditors were unable to establish whether tenders were awarded as per government procedures⁷ as there weren't any tenders for the NSFP awarded between 2017 and 2020. The NSFP tenders; M9-15/2013; M9-12/2013A; and M9-12/2013B, were the last ones awarded, which was in 2013 for a period of three (3) years and have been operating on an extension basis since (see **Appendix VI**).

4.1.1 Awarding of Food Tenders and Transportation

At the time of the audit, it was found that three food and transport tenders under the Namibian School Feeding Programme (NSFP) were awarded as stated below:

- **Tender M9-12/2013A:** Provision of maize meal, blending and transportation to regional warehouses
- **Tender M9-12/2013B:** Provision of protein, sugar and salt and transportation
- **Tender M9-15/2013:** Transportation of maize blend to schools, under the Namibian School Feeding Programme services to government schools

However, document reviews revealed that the tender contracts expired in 2017 and was extended seven (7) times consecutively at the time of the audit by MoEAC on the approval of the Central Procurement Board of Namibia (CPBN). The audit noted that the Provision of maize meal, blending, packaging and transportation to regional distributors warehouse tender /bidding date as advertised by the CPBN was from 09 October – 23 November 2020 and interviews revealed that the approval process at CPBN is too lengthy and causes delays in the delivery of maize blend to schools.

Tender 1: Provision of Protein blend (Soya, Sugar and Salt)

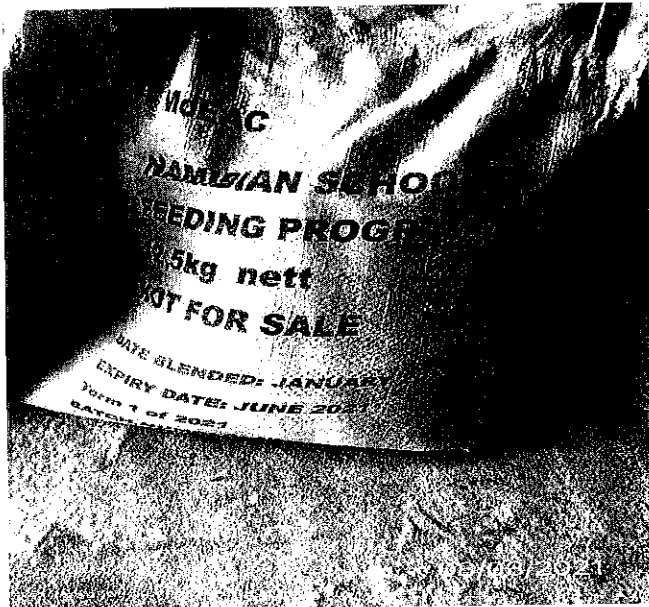
The auditors found that the supplier of raw materials (Tender 1: Provision of Protein blend) source, process, package and delivers the commodity to the contracted supplier of the maize blend.

The MoEAC could not provide evidence of protein blend quality as the interviews conducted revealed that, there were no samples taken for testing by the MoEAC, thus auditors could not establish the composition of the protein blend in terms of its ingredients.

Tender 2: Provision of maize blend, packaging and delivery of commodity to transporters' regional warehouses

The auditors found that under tender 2, the contracted supplier receives the protein blend (sourced from tender 1) and blends with maize meal to produce the maize blend. Furthermore, observations conducted at the regional warehouse in Kavango-East revealed that maize blend bags were packaged and sealed as per tender specifications, with a 6-month shelf life, clearly marked as is required under the specifications of Tender 2.

⁷ Contracts for the food commodities and transportation are awarded under three (3) national tenders for a period of 3 years (NSFP Reference Manual, 2013).



Picture 1: Maize blend bag marked as per tender specifications

Tender 3: Transport Tender: This tender is for transport, storage and handling of food and non-food from regional warehouses to individual schools

At the time of the audit, documents reviewed such as the questionnaire on quality control, revealed that, in the Ohangwena region, all the service providers warehouses (tender 1 and tender 2) were inspected and complied with regulations concerning cleanliness, sanitation, fumigation, health and safety, for all three years under review. However, Khomas and Kavango-East region, did not provide any documentary evidence in terms of compliance with the above regulations.

The audit also found that, through documentary evidence of delivery notes, for all regions sampled, the consignments from the contractors for maize blend were received. As indicated in Table 3 below, for Kavango-East region, the service providers of the protein blend and maize blends deliver within the stipulated time frame of 30 days as per their contracts. Ohangwena region, indicated through analysed documents and interviews, that they only place orders twice a year due to financial limitation (also indicated in Table 3). However, the Khomas region could not provide evidence that they place maize blend orders within the given timeframe to service providers. Neither could they provide evidence of service providers delivering maize blend within the abovementioned timeframe (see Table 3 below).

Table 3: Summary on delivery of maize blend between service providers

Calendar Year	Region	School Term	Maize blend ordered	Maize blend delivered	
			From MoEAC to Tender 1.	From Tender 1 to Tender 2.	From Tender 2 to Regional warehouse.
2017	Ohangwena	1	12/05/2017	18/05/2017 to 19/05/2017	8/06/2017 to 11/07/2017
		3	15/08/2017	04/10/2017 to 18/10/2017	29/08/2017 to 31/08/2017
2018		1	14/06/2018	22/06/2018 to 02/07/2018	06/08/2018 to 21/08/2018
		3	05/12/2018	10/01/2019 to 30/01/2019	-
	Khomas	1	-	-	-
		2	-	-	-
2019	Ohangwena	1	07/05/2019	29/05/2019 to 05/06/2019	22/07/2019 to 13/09/2019
		2	21/10/2019	13/12/2019 to 09/01/2020	02/02/2020 to 04/03/2020
	Khomas	1	-	-	-
		2	-	-	-
	Kavango-East	1	13/12/2018	11/01/2019	22/01/2019 to 15/02/2019
		2	09/04/2019	20/05/2019	24/05/2019 to 25/06/2019
		3	23/07/2019	05/08/2019	04/09/2019 to 04/10/2019

4.2 Quality of Maize Blend

Interviews conducted revealed that, there was no evidence on testing of the maize blend to confirm its quality composition in terms of the ingredients (un-sifted white maize meal, protein blend, sugar and iodized salt) prior to acceptance by the MoEAC.

Furthermore, the auditors found no documentary evidence to prove that the maize meal that complied with the standard of composition with respect to fat and fibre content as specified in the Government Gazette no. 854 of 14 May 1994, Government Notice no.72.

In addition, a report for World Food Programme (WFP) on the NSFP Food Safety and Quality Assurance Baseline Assessment of 2019, revealed that the specifications set in the NSFP Reference Manual of 2013 do not refer to any international standards that are relevant to the product (maize blend). The report further states “there is a lack of active food safety acts and standards and formal sectoral coordination on food safety within NSFP.

Comment from the Auditee stated that “The Ministry concurs that the NSFP Reference manual of 2013 does not refer to any international food standards. This is due to the fact that currently there is no active Food Safety and Standard Act in Namibia”.

4.3 Storage

The audit found that in the Khomas and Ohangwena regions, controlling the reception and storage of the maize blend at the transporters’ regional warehouse was not conducted. However, documentary evidence on quality control questionnaires in Ohangwena region revealed that the regional education office carries out surprise visits to the transporters warehouse for inspection purposes. In contrast, interviews conducted with the NSFP regional focal point in Kavango-East revealed that, the transporter does not have a warehouse, instead, the maize blend is stored at the MoEAC’s regional warehouse. Interviews conducted further revealed that the regional focal point controls the reception and storage of the maize blend at the regional warehouse. However, no documentary evidence was provided.

The audit further found through interviews conducted with the regional focal points that, the Khomas and Ohangwena regions do not check the total stock received at the warehouses against the distribution list.. Further, the regions only identify possible discrepancies between the ordered and actual maize blend received from the “end of term reports” from the schools as indicated in table 4 below. Interviews conducted revealed that, in Kavango-East, the regional focal point verifies the total stock received against the ordered stock during delivery of the maize blend at the MoEAC’s regional warehouse, however, no documentary evidence was provided.

Table 4: Average quantity of maize blend delivered from regional warehouse to schools

Calendar Year	Region	School Term	Average quantity		Variance in delivery to schools
			To be delivered	Delivered	
2017	Ohangwena	1	187	187	0
		2	244	244	0
2018		1	180	182	2
		3	264	269	5
	Khommas	1	62	68	4
		2	136	135	-1
2019	Ohangwena	1	240	236	-4
		2	219	220	1
	Khommas	1	257	108	-149
		2	166	166	0
	Kavango-East	1	252	249	-3
		2	153	153	0
		3	291	287	-4

Source: Delivery notes, End of Term reports, Distribution lists and MoEAC 2017-19 school calendar.

See Appendix VII.

The table above indicates that in term 1 of 2019 for Khomas region, there was a significant undersupply of 149 maize blend bags. Furthermore, the delivery of maize blend to schools in all the regions was not consistent in terms of sufficiency for the 2018 and 2019 calendar years, with the highest average variance being 58%, reported in term 1 of 2019 in Khomas region. This will result in the NSFP benefitting schools not to have sufficient maize blend stock for beneficiaries to relieve immediate hunger and equalize educational opportunities especially for orphans and vulnerable children. Furthermore, at the time of the audit, the regions could not provide documents with explanations for the variances between quantities on the distribution list and quantities delivered at the schools.

4.4 Distribution

The analysis of documents such as the distribution schedule and delivery notes revealed that distribution was done on a termly basis and there were delays in the delivery of maize blend to schools. The delays ranged between 1 and 9 weeks on average after the start of each school term, with the highest reported in term 2 of 2018 in Khomas region (Refer to table 5 below).

Comments from the Auditee stated that “It should be noted that one of the causes of such delays is the provision of ingredients required for Maize Blending, such as the Soya Protein which is not locally available and it has to be sourced from outside Namibia. Therefore, from time to time, service providers experience delays from their external suppliers and this affects the timely delivery of Maize Blend to schools”.

The audit found that, in the Ohangwena, Khomas and Kavango-East regions, the regional office produces a distribution schedule which entails the number of maize blend bags to be delivered at each school. Furthermore, interviews and documents i.e., “end of term report” revealed that, the identification of quantity of maize blend needed by schools was done using the “15-days school statistics” as a tool for calculating the food requirement for NSFP.

Documentary reviews of delivery notes revealed that, no data on distribution was received for Ohangwena region for the following terms:

- Term 3 of 2017;
- Term 2 of 2018; and;
- Term 3 of 2019.

In Khomas region, there was no data received on distribution for the following terms:

- All the terms in 2017;
- Term 3 of 2018 and 2019.

For Kavango-East region, there was no data received on distribution for all three terms of both 2017 and 2018. However, distribution was made in all three terms of 2019.

In addition to the above, interviews conducted with the regional focal point of the sampled regions revealed that, the schools only stamp or sign the delivery note when the quantity of the maize blend received correspond with the distribution list (Refer to Table 5 below).

Table 5: Average delays of delivery of maize blend from regional warehouse to schools

Calendar Year	Region	School Term	Average delays of delivery in weeks
2017	Ohangwena	1	1
		2	4
2018		1	4
		3	4
	Khommas	1	6
		2	9
2019	Ohangwena	1	8
		2	8
	Khommas	1	5
		2	5
	Kavango-East	1	5
		2	4
		3	3

See appendix VII

Source: Delivery notes, End of Term reports, Distribution lists and MoEAC 2017-19 school calendar.

Appendix VII gives a detailed analysis of the maize blend delivered at Khomas, Ohangwena and Kavango-East regions for the school terms between the periods of 2017 to 2020. The appendix further provides the average delays of the maize blend deliveries in weeks to the schools in each region.

4.5 Monitoring

a) Central level

The audit found through interviews conducted at the head office that, Central Level does not conduct regular visits to regions and monitor food distribution and the supply chain. They indicated that this function is decentralized to the regional level. They further indicated that due to budgetary constraints, they do not monitor the service providers in terms of proving if they (service providers) are adhering to the contract(s) conditions. Moreover, interviews conducted revealed that, the central level do conduct supervision of regional monitoring, evaluation and the reporting system, however, no documentary evidence was provided. There is a risk that the NSFP—was overlooked in terms of monitoring and reporting system as it compromised quality assurance.

The audit acknowledges the MoEAC for the development of an information management system, Namibian School Feeding Programme Information System (NASIS) for strengthening monitoring and evaluation of the NSFP.

Auditee comments, “the NASIS was in place since 2016. The system was under evaluation from 2018 and it was found not to be user friendly. The Ministry has since approached WFP to assist in the revamping of the system in order to strengthen its effectiveness”.

At the time of the audit, no documentary evidence was provided to prove that the Executive Director (previously known as Permanent Secretary) or a representative ensures that they have access to all facilities utilized by the tenderer and subcontractors. This includes inspection of the warehouses, vehicles, containers, utensil or any other entity or article, food-stocks or ingredients.

Interviews conducted also revealed that, there was no sampling for ingredients of maize blend and protein blend and any other substance used in the manufacturing. No documentary evidence was provided on the guides and checklist on ideal quality of maize blend and thus no indication was given on measurements of quality of the maize blend provided in the programme. Interviews conducted at the central level revealed that, the function of taking samples for testing lies with the Ministry of Health and Social Services (MoHSS) and the World Food Programme (WFP). However, during the preliminary study, the MoHSS revealed that, they do not conduct sample testing of the maize blend.

Auditee comments that “The MoEAC is the custodian of the NSFP in all public schools in Namibia and is therefore responsible to take samples to the reputable Laboratory for quality assessment; this is not the responsibility of the MoHSS. However, the MoEAC, when the need arises from time to time, approaches the MoHSS to declare if the Maize Blend in possession of a particular school (s) is fit for human consumption or not. This is one of the areas in which the MoEAC collaborates with regard to the NSFP”.

The auditors further found that, the Mission Report for WFP on the NSFP Food Safety and Quality Assurance Baseline Assessment of 2019, states, “there is a lack of active food safety acts and standards (i.e., fortification) and formal sectoral coordination on food safety within NSFP. In addition, the report indicated that there is no sampling and analysis protocol for raw material (salt, sugar, soy blend, maize meal) and the final maize blend prior to acceptance by MoEAC due to a lack of national reference laboratories.

b) Regional Level

The audit found through interviews with the regional focal point that, the Khomas and Kavango-East regions do not maintain oversight, external control and monitoring of service providers due to workload of other responsibilities such as School hostels. Furthermore, documentary reviews revealed that in Ohangwena region, the monitoring of service providers was conducted once per year at the transporters' warehouse for all the financial years under review. As a result, there is a risk that issues that needs attention will not be identified on time.

c) Circuit Level

At the time of the audit through interviews, the Education Inspectors at circuit level in all regions sampled did not coordinate and supervise the implementation of the NSFP at all circuit schools. As a result, there is poor coordination of maize blend orders, delivery and storage at the benefitting schools.

Furthermore, interviews conducted with Education Inspectors revealed that, in the Ohangwena region, the education inspectors review the reports from school level. Yet, they do not compile any summary of the circuit to forward to regional level. However, education inspectors in Khomas and Kavango-East regions did not review and approve all reports from school level with regard to NSFP; they indicated that, they just forward to the regional office as it is. There is a risk of inaccurate data analysis due to a high number of forms given at once. Resulting in an increase in the workload at regional level.

Interviews conducted revealed that circuit level does not support the regional school feeding focal point in routine monitoring of regional warehouses. There is a risk of knowledge gap in terms of parties involved are not at par with updated information with regard to monitoring.

CHAPTER 5: CONCLUSIONS

Overall, the Ministry of Education, Arts and Culture (MoEAC) is not pro-active in ensuring efficiency of implementation of the School feeding programme, with regard to quality and delivery of maize blend. As a result, the audit is ascertained that the MoEAC did not place sufficient measures in place to ensure the timely delivery of maize blend with good quality to school learners especially orphans and vulnerable children.

5.1. Procurement

5.1.1 Awarding of Food Tenders and Transportation

The lengthy approval process of tender contracts at CPBN causes delays in delivery of maize blend to schools. MoEAC does not have mechanisms in place to ensure that consecutive extension of tenders does not affect the delivery of maize blend to schools. In addition, the ministry did not ensure that contract conditions are being met by the service providers.

Tender 1: Provision of Protein blend (Soya, Sugar and Salt)

The absence of testing the protein blend quality to ensure the composition in terms of ingredients as specified in the NSFP Manual resulted in the maize blend quality to be compromised. The MoEAC did not engage relevant stakeholders that are involved in taking samples and testing food.

Tender 2: Provision of maize blend, packaging and delivery of commodity to transporters' regional warehouses

The service providers under tender 1 and 2 are sourcing the protein blend and providing the maize meal blend as per the MoEAC manual, as a result the school learners are provided with a meal. In addition, the maize blend bags are packaged and sealed as per the tender specifications. These resulted in the maize blend content not being exposed to external factors, and also indicate to users the timeframe usage to avoid consumption beyond expiry date.

Tender 3: Transport Tender: This tender is for transport, storage and handling of food and non-food from regional warehouses to individual schools

The MoEAC did not put measures in place to ensure that all regions adhere to the regulations concerning cleanliness, sanitation, fumigation, health and safety of the service providers' warehouses. This resulted in the MoEAC not being ascertained regarding the conditions of the service providers' warehouses which will cause health hazards.

Furthermore, the service providers did not deliver the protein blend and maize meal within the stipulated timeframe as stated in their contract. Thus, contributing to the overall delay of the maize blend delivery.

5.2 Quality of Maize Blend

The MoEAC did not conduct the testing of the maize blend and maize meal to ensure conformity with its quality composition in terms of the ingredients as specified in the contract and Government Gazette no. 854, respectively. Therefore, the MoEAC did not engage relevant stakeholders that are involved in testing food prior to acceptance. Therefore, the ministry accepted maize blend bags without test results confirming the quality composition of the blend.

5.3 Storage

The MoEAC did not ensure there is consistency with regards to the control of the reception and storage of the maize blend at the transporters regional warehouse was conducted. Therefore, there is a chance that maize blend bags damaged, expired or not properly stored are not detected early. This may lead to no one being held accountable if any faults are detected.

Furthermore, the ministry did not engage the suppliers to have access to the warehouses at all times to ensure that the maize blend stock received is equivalent to the ordered stock. This resulted in discrepancies on the distribution list, affecting the quantity of maize blend bags distributed to the schools.

5.4 Distribution

The MoEAC did not ensure that there are no delays in the delivery of maize blend bags to the schools on a termly basis. Thus school learners, especially orphans and vulnerable children could not be relieved of immediate hunger. The reliance on the 15-day school statistics enabled the ministry to determine the quantities of maize blend bags required at schools. However, the 15-day school statistics only gives estimates, leading to some schools receiving more or less maize blend bags quantities than required.

5.5 Monitoring

Failure of conducting regular visits by the Central Level to the regions to monitor food distribution and the supply chain, as well as not maintaining oversight, external control and monitoring service providers' adherence to contract conditions by the Regional Level, resulted in potential of not detecting errors on a timely basis especially at the warehouses and movements of the maize blend bags.

Furthermore, not having active involvement by the Education Inspectors by coordinating and supervising the implementation of the NSFP at the Circuit Level results an implementation gap, which lead to poor coordination of maize blend orders, delivery and storage from the regional warehouses to the benefitting schools.

CHAPTER 6: RECOMMENDATIONS

The Ministry of Education, Arts and Culture (MoEAC), as the custodian of the Namibian School Feeding Programme (NSFP), together with key stakeholders should be proactive in ensuring the efficient implementation of the programme. This proactive approach will ensure that challenges are identified and are addressed in an effective manner, to guarantee the timely delivery of maize blend with good quality to school learners especially orphans and vulnerable children.

6.1. Procurement

6.1.1 Awarding of Food Tenders and Transportation

- MoEAC should device and implement measures to assess the performance of the service providers before their tender contracts are extended.
- MoEAC should develop and implement an action plan to enforce and monitor activities of the service providers' as per their contract conditions in order to hold them accountable for activities not implemented.

Tender 1: Provision of Protein blend (Soya, Sugar and Salt)

- The MoEAC should engage the Ministry of Health and Social Services (MoHSS) and the Namibia Standard Institute (NSI) as well as other relevant stakeholders that are involved in the testing of food samples to ensure that the protein blend composition is per NSFP Manual.

Tender 2: Provision of maize blend, packaging and delivery of commodity to transporters' regional warehouses

- The MoEAC should ensure that the maize blend is consumed by the learners before expiry date as indicated on the bags.

Tender 3: Transport Tender: This tender is for transport, storage and handling of food and non-food from regional warehouses to individual schools

- The MoEAC should ensure that regional warehouses conduct regular quality assurance inspections and reporting to ensure that health hazards in terms of cleanliness, sanitation, fumigation, health and safety issues are addressed on a timely basis.
- The MoEAC should devise mechanisms to ensure that the service providers deliver the maize blend to the schools at least during the first week of the school term.

6.2 Quality of Maize Blend

- The MoEAC should engage the Ministry of Health and Social Services (MoHSS) and the Namibia Standard Institute (NSI) as well as other relevant stakeholders and device mechanisms to ensure that testing of maize blend samples conforms to the quality of the ingredients as per the service providers contract and Government Gazette no. 854. In addition, the MoEAC should ensure that, the service providers should submit the maize blend quality samples to the ministry before acceptance.

6.3 Storage

- The MoEAC should develop an action plan and device mechanisms to ensure that all regional focal points participate in the reception and storage of maize blend at the regional warehouses.
- The MoEAC should put in place strict measures to ensure that suppliers give the ministry's personnel access to the warehouses at all times.

6.4 Distribution

- The MoEAC should strategize on ways to ensure that there are no delays in delivery of maize blend bags to schools on a termly basis to maintain school enrolment, attendance and retention.

6.5 Monitoring

- The MoEAC should device an action plan with measures to monitor service providers and ensure compliance to contract conditions.
- The MoEAC should ensure that regional visits are conducted and food distribution as well as the supply chain is monitored.
- The MoEAC should engage the Education Inspectors at circuit level regarding their roles and responsibilities in the NSFP to enforce coordination between education inspectors and regional focal person.

Appendices

APPENDIX I: ASSESSMENT CRITERIA AND AUDIT QUESTIONS

Sources of Audit/Assessment	Audit Question	Sub- Question
<p>Sub-section 2.1 of section 2 of the NSFP Reference manual of 2013 states that, “contracts for the food commodities and transportation are awarded under 3 national tenders for a period of 3 years each.”</p> <p>Furthermore, Subsection 2.2.2 states that, “The NSFP is managed under national level tenders for the procurement and distribution of food. Each tender will be awarded per region and tendering practices will follow normal Government procedures:</p> <ol style="list-style-type: none"> MOE will advertise tenders in the local newspapers Prospective suppliers will apply MOE will evaluate the tenders and advise the Tender Board Tender Board will assess and award the tenders and inform MOE of the successful bidders MOE will inform the successful bidder in writing and contract agreements will be drawn up for signature.” <p>Source: Ministerial File 1 A.3, pg.28, 30</p>	<p>What mechanisms does MoEAC have in place to ensure that lengthy evaluation of tender by CPBN does not affect the delivery of maize blend to the regions or schools?</p>	<p>How does the MoEAC ensure that there is no indefinite extension of tenders?</p>
<p>Paragraph 12.1 of Tender M9-12/2013A: Provision of maize meal, blending and transportation to regional warehouses under the Namibian School Feeding Programme services to government schools and Tender M9-12/2013B: Provision of protein blend, sugar and salt and transportation to blender’s warehouse under the Namibian School Feeding Programme services to government schools states that “The Permanent Secretary or authorized representatives appointed for the this purpose, shall at all times have access to all facilities utilized by the tenderer and subcontractor for rendering services in terms of this agreement for the purposes of:</p>		<p>How does the MoEAC ensure that service providers comply with contract conditions?</p>

Sources of Audit/Assessment	Audit Question	Sub- Question
<p>12.1.1 Determining whether these prescribed conditions can or are being adhered to.” Source: Main Study Audit File 2 B.1.2.1.10, page.8 B.1.2.1.11, page.7</p> <p>Subsection 3.6.3 of section 3.6 of Namibia School Feeding Policy, 2018-2023, “states that the monitoring and evaluation function will be done at both policy and programme implementation level.”</p> <p>It further states that, “Micronutrient deficiencies should be addressed by promoting good nutrition practices and encouraging a diversified diet in schools. In order to enhance micronutrient status of children, the Government will:</p> <ul style="list-style-type: none"> ● Promote the consumption of fortified foods in schools in line with national standards; ● Support integration of micronutrient supplementation into school health interventions to eliminate all vitamin and mineral deficiencies for all children; and ● Support activities towards food fortification in the country. <p>Source: Ministerial File, A.1, Page 13</p>	<p>To what an extent did the ministry ensure that food fortification is conducted?</p>	<p>How does the MoEAC ensure that macronutrients in the maize blend is according to the established standards?</p>
<p>Sub-section 2.1 of section 2 of the NSFP Reference manual of 2013 states that “By the start of each school term, the regional distribution agent transporters will have delivered the food from the warehouse to the individual schools- the final delivery point.”</p> <p>Subsection 8.1 of section 8 of contract for Tender: M9-12/2013A and M9-12/2013B states that, “the Ministry shall place an order for the delivery not less than twenty (20) working days in advance. Delivery by the tenderer must be completed within thirty (30) working days after receipt of an official order or written notification.”</p> <p>Source: Ministerial File, A.3, pg.29 & 35</p>	<p>To what an extent did the MoEAC ensure that contracted transport service providers deliver sufficient maize blend on time from the regional warehouse to schools?</p>	<p>How does the MoEAC ensure that contracted transport service providers deliver maize blend on time to schools?</p>

Sources of Audit/Assessment	Audit Question	Sub- Question
<p>Sub-section 2.4 of section 2 of the NSFP Reference manual of 2013 states that "...Regional Education Office (regional school feeding focal point in cooperation with the circuit inspectors) will control the reception and storage of the commodities at the transporter's regional warehouse."</p> <p>Subsection 2.4 of the NSFP Reference manual of 2013 states that "...The contracted transporter at regional level will store the commodity until authorization is provided for transport to the final delivery point (schools)."</p> <p>Sub-section 2.5 of the NSFP Reference manual of 2013, further states that "...The regional office will control the distribution process in collaboration with the contracted regional transporter and schools. The Regional office will produce the distribution schedule using information provided for in the database identifying the schools and quantities of food to be delivered to each."</p> <p>Source: Ministerial File, A.3, pg.35, 36</p>		<p>How does the MoEAC ensure that sufficient stock is transported to schools?</p>
<p>Sub-section 1.5.2 of section 1.5 of the NSFP Reference manual of 2013 states that, "The NSFP Unit (Central Level) roles and responsibilities are to: Maintain oversight, external control and conduct periodic checks of service providers."</p> <p>Sub-section 1.5.3 of section 1.5 of the NSFP Reference manual of 2013 states that, "The regional school feeding focal point roles and responsibilities are to: Maintain oversight, external control and monitoring of service providers to regional level (specifically overseeing warehousing and transport movements)."</p> <p>Subsection 2.2.2 (b) of Section 2 of the NSFP Reference Manual of</p>	<p>To what an extent did MoEAC ensure that monitoring is conducted in School Feeding Programme matters at all levels (Central, Regional and Circuit)?</p>	<p>What mechanisms does the MoEAC have in place to ensure that service providers are being monitored?</p>

Sources of Audit/Assessment	Audit Question	Sub- Question
<p>2013 states that the transporter facilities and trucks will be subjected to monitoring as required by the MOE to ensure compliance with contract conditions. Source: Ministerial File, A.3, pg.16</p>		
<p>Sub-section 1.5.2 of section 1.5 of the NSFP Reference manual of 2013 states that, “the NSFP Unit (Central Level) roles and responsibilities are to:</p> <ul style="list-style-type: none"> •Supervise regional monitoring, evaluation and the reporting system; •Conduct regular visits to regions and monitor food distribution and the supply chain.” <p>Subsection 1.5.4 of Section 1 of the NSFP Reference Manual of 2013 states that, circuit level should “support the regional school feeding focal point in routine monitoring of regional warehouses and school feeding implementation. Source: Ministerial File, A.3, pg.16</p>		<p>What mechanisms does MOEAC have in place with regard to monitoring regional and circuit level?</p>
<p>Subsection 1.5.4 of Section 1 of the NSFP Reference Manual of 2013 states, that “the Inspectors of Education should coordinate and supervise the implementation of the Namibian School Feeding Programme (NSFP) at all circuit schools in collaboration with the focal person at the regional level.”</p> <p>Subsection 1.5.4 states that, the inspectors of education, “review and approve all reports from school level (baseline, term and annual reports, food orders), compile and summarize as appropriate and forward to the Regional Education Office”. Source: Ministerial File, A.3, pg.17</p>	<p>How does MoEAC ensure that there is consistent involvement of Education Inspectors in NSFP?</p>	<p>What measures are in place to ensure that circuit offices are involved in managing and handling of maize blend?</p>

APPENDIX II: INTERVIEWS CONDUCTED

Number	Position	Region
Ministry of Education, Arts and Culture		
1	Central Level Focus group: 1x Deputy Director 1x Chief Education Officer 1x Senior Administrative Officer	Khomas
2	Regional level Regional Director	Khomas
3	1x Focal person	Khomas
4	Regional level Focus group 1x Regional Director 1x Focal person	Ohangwena
5	Regional level 1x Focal person	Kavango-East
6	Circuit Level Focus group 4x Education Inspector of circuit 1,2,3&4	Khomas
7	1x Education Inspector of Eenhana Circuit	
8	1x Education Inspector of Ongha Circuit	
9	1x Education Inspector of Ondobe Circuit	
10	1x Education Inspector of Endola Circuit	
11	1x Education Inspector of Ohangwena Circuit	
12	1x Education Inspector of Okongo Circuit	Ohangwena
13	1x Education Inspector of Shinyungwe Circuit	
14	1x Education Inspector of Rundu Circuit	
15	1x Education Inspector of Shambyu Circuit	
16	1x Education Inspector of Ndyona Circuit	Kavango-East

APPENDIX III: LIST OF DOCUMENTS ANALYZED

MoEAC

1. Namibia School Feeding Policy, 2019
2. Namibia School Feeding Programme Reference Manual 2013
3. BID document (2018)
4. Quality control reports
5. Report on hostel and NSFP management workshop, 2019
6. Report on technical assistance to the NSFP (2015-2018)
7. Delivery notes
8. End of term reports
9. Distribution list
10. Education sector policy for Orphans and Vulnerable children, 2008
11. Tender extension letters
12. Contract for Tender 1,2&3
13. Job descriptions for officials involved in NSFP

MoHSS

- Memorandum of Understanding

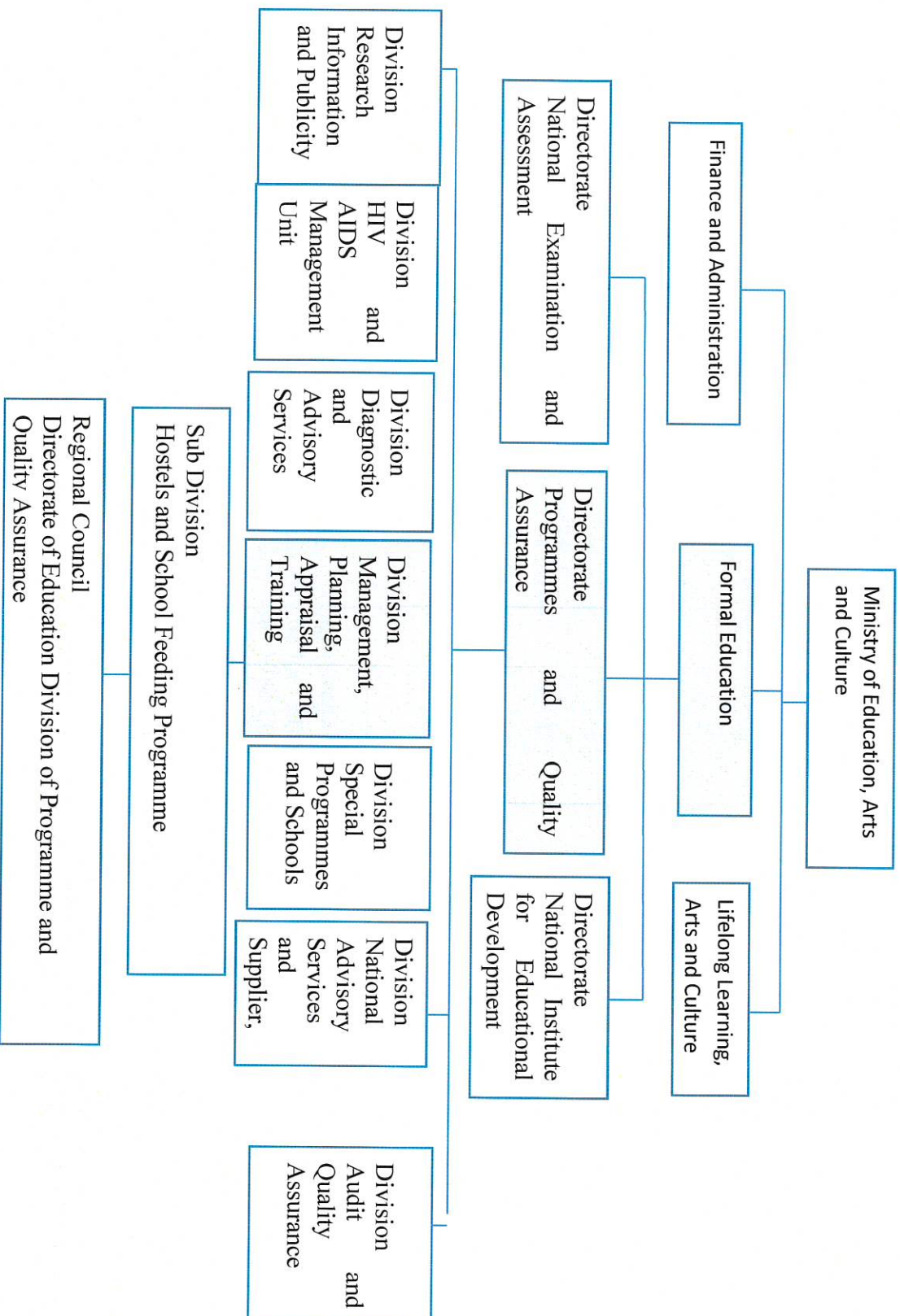
Other documents

1. Sustainable Development Goals (SDG)
2. Harambee Prosperity Plan (HPP)
3. Education Management Information System (EMIS) Education Statistics 2017
4. National Planning Commission Poverty mapping, 2011

APPENDIX IV: PHYSICAL OBSERVATIONS CONDUCTED

Ministry of Education, Arts and Culture	Region
MoEAC Regional Warehouse	Kavango-East

APPENDIX V: ORGANIZATIONAL STRUCTURE OF THE MoEAC



APPENDIX VI: NSFP tenders awarded and indefinite extension of Tender Contracts by CPBN between the periods of 2017 to 2020.

Tender Awarded	Date Tender Advertised	Tender Period	Period Tender Renewed by CPBN	Date Tender Re-Advertised	Contract conditions assessed or not
M9-12/2013B	24 September 2013	01 May 2014 to 30 April 2017	01 May 2017 to 30 September 2017 01 October 2017 to 01 April 2018	None	None
M9-12/2013A			01 April 2018 to 31 August 2018 01 September 2018 to 31 March 2019 01 April 2019 to 30 June 2019		
M9-15/2013			01 July 2019 to 31 December 2019 01 January 2020 to 31 March 2020		

APPENDIX VII: Summary of maize blend deliveries to circuits between the periods of 2017 to 2020.

	Khomas Region 2018				Khomas Region 2019			
	Term 1		Term 2		Term 1		Term 2	
	Quantity distributed by contractor (Distribution Schedule)	Quantity received	Variance	Delay of delivery to schools in weeks	Quantity distributed by contractor (Distribution Schedule)	Quantity received	Variance	Delay of delivery to schools in weeks
Circuit 1	79.2	93.8571429	-7.857143	8	368.25	161.5	206.75	5
Circuit 2	64	67.75	-3.75	6	247.25	90.25	157	4
Circuit 3	43.25	43.25	0	5	154.8	72.8	82	5
AVERAGE	62.15	68.2857143	-3.869048	6.3333333	256.7666667	108.1833	148.5833	4.6666667
	Term 2				Term 2			
Circuit 1	205.4285714	205.428571	0	9	172	172	0	5
Circuit 2	125.5	123.25	2.25	8	110.5	110.5	0	5
Circuit 3	76.33333333	76.3333333	0	10	214.4	214.4	0	6
AVERAGE	135.7539683	135.003968	0.75	9	165.6333333	165.6333	0	5.3333333

OHANGWENA REGION

		2017				2018				2019			
		Term 1				Term 1				Term 1			
Circuit Name	Quantity distributed by contractor (Distribution Schedule)	Quantity received	Variance	Delay of delivery to schools in weeks	Quantity distributed by contractor (Distribution Schedule)	Quantity received	Variance	Delay of delivery to schools in weeks	Quantity distributed by contractor (Distribution Schedule)	Quantity received	Variance	Delay of delivery to schools in weeks	
Eenhana Circuit	122	122	0	2	180	180	0	6	242	242	0	4	
Ongha circuit	243	253	10	0	204	215	11	1	280	280	0	8	
Ondobe	248	248	0	1	250	250	0	3	297	297	0	8	
Endola	195	195	0	1	162	162	0	8	223	223	0	5	
Ohangwena	219	211	-9	1	192	193	1	6	273	273	0	12	
Okongo	93	93	0	3	90	90	0	1	126	100	26	10	
AVERAGE	187	187	0	1	180	182	2	4	240	236	4	8	
Term 2													
Eenhana Circuit	199	199	0	1	240	266	26	12	171	173	2	6	
Ongha circuit	281	281	0	5	281	281	0	0	268	268	0	10	
Ondobe	318	318	0	3	284	284	0	1	244	244	1	10	
Endola	257	256	-1	2	217	217	0	2	246	247	1	0	
Ohangwena	259	259	0	2	297	297	0	3	260	262	2	11	
Okongo	150	150	0	9	n/a	123	n/a	0	127	128	1	11	
AVERAGE	244	244	0	4	264	245	5	3	219	220	1	8	
Term 3													
Term 2													