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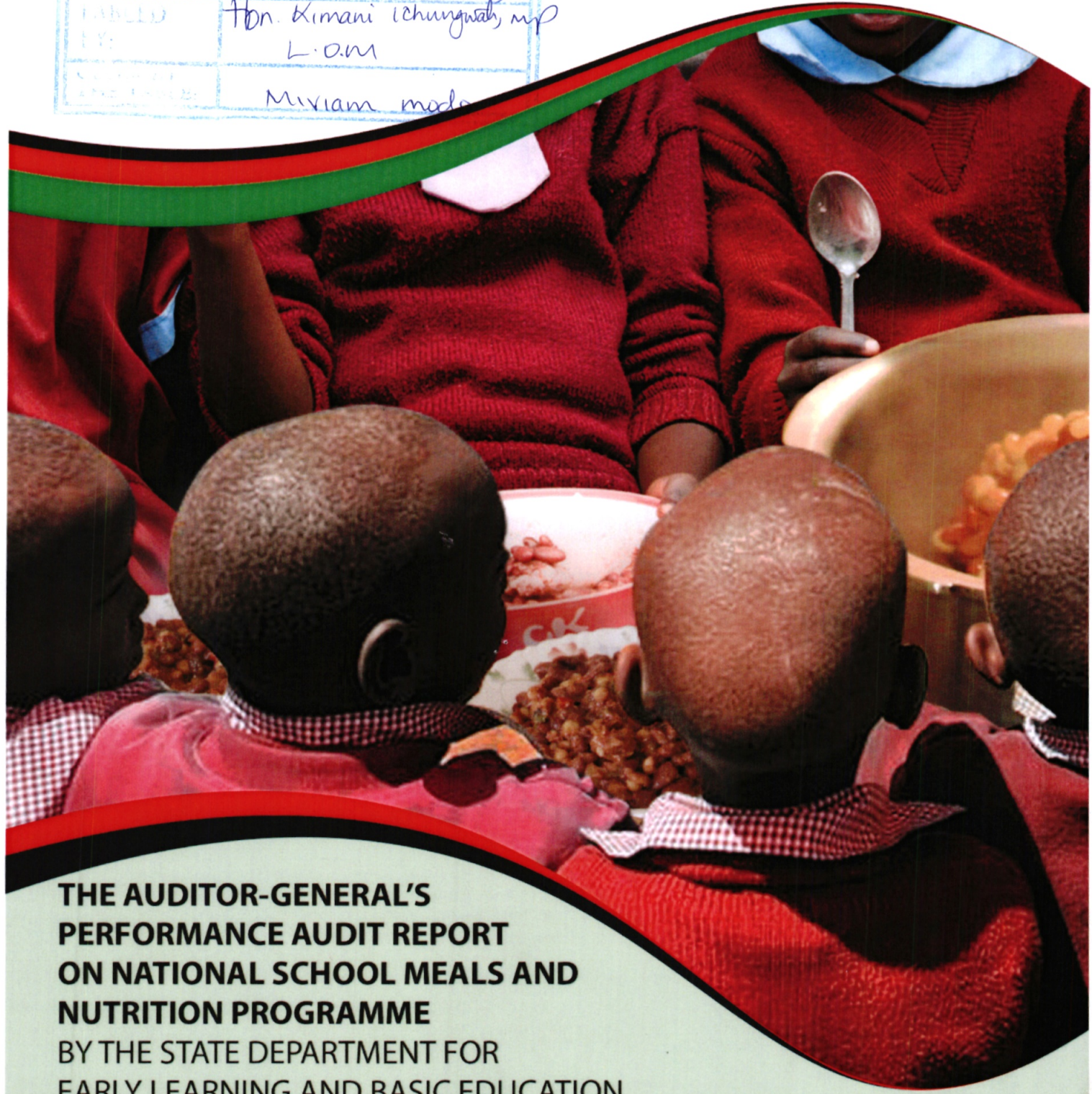
DATE: 27 SEP 2023

TABLED BY: Hon. Kimani Ichunguwa, MP  
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**THE AUDITOR-GENERAL'S  
PERFORMANCE AUDIT REPORT  
ON NATIONAL SCHOOL MEALS AND  
NUTRITION PROGRAMME  
BY THE STATE DEPARTMENT FOR  
EARLY LEARNING AND BASIC EDUCATION**

AUGUST 2023

## **VISION**

Making a difference in the lives and livelihoods of the Kenya people

## **MISSION**

Audit services that impact on effective and sustainable service delivery

## **CORE VALUES**

Integrity

Credibility

Relevance

Accountability

Independence

## **MOTTO**

Enhancing Accountability

## FOREWORD BY THE AUDITOR-GENERAL

I am pleased to present this performance audit report on the National School Meals and Nutrition Programme as implemented by the State Department for Early Learning and Basic Education. My Office carried out the audit under the mandate conferred to me by Article 229(6) of the Constitution of Kenya 2010 and Section 36 of the Public Audit Act, 2015. The Act mandates the Office of the Auditor-General to examine the Economy, Efficiency and Effectiveness with which public money has been expended pursuant to Article 229 of the Constitution.

Performance, financial and continuous audits form the three-pillar audit assurance framework that I have established to give focus to the varied and wide scope of the audit work done by my Office. The framework is intended to provide a high level of assurance to stakeholders that public resources are not only correctly disbursed, recorded and accounted for, but that the use of the resources results in positive impacts on the lives of all Kenyans. The main goal of our performance audits is to ensure effective use of public resources and promote services delivery to Kenyans.

The report is submitted to Parliament in accordance with Article 229 (7) of the Constitution of Kenya, 2010 and Section 39 (1) of the Public Audit Act, 2015. In addition, I have remitted copies of the report to Principal Secretary, State Department for Early Learning and Basic Education, the Principal Secretary, The National Treasury and the Chief of Staff and Head of Public Service.



CPA Nancy Gathungu, CBS

AUDITOR-GENERAL

21 August, 2023



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## **LIST OF ABBREVIATIONS**

**ASALs** – Arid & Semi – Arid Lands

**CDE** – County Director of Education

**DPE** – Directorate of Primary Education

**ECDE** – Early Childhood Development Education

**GoK** – Government of Kenya

**HGSMP** – Home Grown School Meals Programme

**MoE** – Ministry of Education

**MoH** – Ministry of Health

**MoWSI** – Ministry of Water, Sanitation and Irrigation

**SCDE** – Sub – County Director of Education

**SDEL&BE** – State Department for Early Learning & Basic Education

**SMPC** – School Meals Programme Committee

**WFP** - World Food programme



## DEFINITIONS

**Arid lands** – areas receiving rainfall of between 150 mm and 550 mm per year.

**Cash Transfer Modality** – disbursement of public funds directly to individual school meals bank accounts by the State Department for Early Learning and Basic Education headquarters for purposes of procuring food.

**Consumer Price Index (CPI)** – the measure of overall change in consumer prices based on a representative basket of goods.

**Daily Rations** - Cereals – 150 grams; Pulses – 40 grams; Vegetable Oil – 5 grams; and Iodised salt – 2 grams.

**Distribution Plan** – a schedule showing the amount of food commodities allocated to schools.

**Early Childhood Development Education** - pre-primary educational programmes imparted to a child in an education centre.

**Funds Disbursement Schedule** – list showing amount of funds allocated to each school in the programme.

**In-Kind Modality** – central procurement and transportation of food commodities to Sub – County Directors of Education (SCDEs) for distribution to schools in the programme.

**Per Capita allocation** – amount of money allocated per meal, per pupil, per day by the State Department for Early Learning and Basic Education.

**Primary Transportation** – transportation of food commodities by SDEL&BE to Sub County Directors of Education.

**School Community** – comprises of among others parents, small – holder farmers, local leaders, pupils, local administration, well – wishers and sponsors working closely with the school meals programme committee for effective implementation of the programme.

**School days** – Monday to Friday, excluding public holidays.

**Secondary transportation** - transportation of food commodities by the Sub County Directors of Education to schools.

**Semi – Arid Lands** - areas receiving rainfall of between 550 mm and 850 mm per year.

**SMP 6** – A reporting template filled at the school by the headteacher on a monthly basis.

**SMP 7** - A reporting template filled at the zonal level on a monthly basis. It consolidates and summarizes the SMP 6 forms for all schools in a zone.

**Staggered delivery** – delivery of food commodities forming one consignment on different days.

**Waybill** - a document indicating the details and instructions relating to food commodities being transported from SDEL&BE to sub counties.

### BACKGROUND OF THE AUDIT

1. The Government of Kenya is committed to providing quality, equitable, and inclusive education to all pupils at school going age as provided for in the Kenyan Constitution. School going children in Arid and Semi-Arid Lands (ASALs) and urban informal settlements face challenges in accessing education due to food insecurity, high malnutrition rates among others. As a result, the areas experience the lowest school enrolment and completion rates, and high gender disparity
2. In order to address the challenge faced in accessing education as a result of food insecurity, the World Food Programme (WFP) and the Government of Kenya (GoK) introduced the school feeding programme in 1980. The programme aimed at providing a nutritious hot lunch to each child in food insecure regions every school day thus not only alleviating short term hunger but also meeting the nutritional needs of the children<sup>1</sup>. The number of pupils benefiting from the programme grew from an initial 240,000 in 1980 to 1.2 million in 2008.
3. In an effort to pursue greater national ownership and sustainability of the school feeding programme, GoK and WFP agreed on a transition strategy in 2009 from a WFP funded programme to a GoK funded programme. From 2018, the government fully took over responsibility of the programme with WFP offering technical assistance. As at August 2022, the programme was providing mid – day meals to more than 1.5 million learners in public primary schools and the Ministry envisages that by 2030, 10 million learners in the country will benefit from the programme.<sup>2</sup>

### MOTIVATION FOR THE AUDIT

4. The factors that motivated the Office to conduct the audit included: -
  - Article 43 of the Constitution of Kenya, 2010 provides for the right of every person to health, education, food of acceptable quality and decent livelihoods. Article 53 guarantees every child the right to free and compulsory basic education and to basic nutrition, shelter and health care. However, child hunger is one of the biggest challenges to regular school attendance. In 2018, the

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<sup>1</sup> National School Meals and Nutrition Strategy, 2017 - 2022

<sup>2</sup> Brief of the Kenya Homegrown School Meals programme 2022 by the School Health Nutrition and Meals Unit at the State Department for Early Learning and Basic Education.

Ministry of Education stated that more than 850,000 children aged between 6 and 17 years were out of school, with 6 out of 10 children in arid and semi-arid lands, and urban informal settlements. Further, in Kitui County, it was reported that the area Chief appealed for reintroduction of the feeding programme in schools after numerous reports indicating increased absenteeism and poor concentration leading to poor results in examinations due to extreme hunger in schools. Hence the need for the audit to assess whether the programme is ensuring availability of food in the food insecure regions.

- Over the past 5 financial years (FY2017/18 to FY2021/22), the Government of Kenya has allocated Kshs.7.7 billion to the programme with the aim of ensuring sustainability of the programme. There is therefore need to ascertain that the amount invested is being utilised towards achieving the objective of the programme.
- Successful implementation of the National Schools Meals and Nutrition programme will enhance the fulfilment of the Food Security pillar of the Big Four Agenda and the provision of meals to school going children has been subject of debate in both the National Assembly and Senate hence the need for the audit.
- The Third Medium Term Plan 2018 - 2022 identified the Home-Grown School Meals Programme as one of the projects and programmes the government intended to focus on in the year 2018 to 2022 as a way of enhancing education in ASALs region as envisaged in Vision 2030 under social pillar therefore the audit is important in achievement of government long-term goals.
- The programme is in line with Kenya's commitment to the UN Sustainable Development Goals (SDGs 2 and 4). Goal 2 seeks to end hunger and achieve food security and Goal 4 seeks to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all hence the need for the audit to assess whether through programmes the government is working towards achieving these goals.

## OBJECTIVE OF THE AUDIT

5. The objective of the audit was to assess whether the National School Meals and Nutrition Programme as implemented by the State Department for Early Learning and Basic Education (SDEL&BE) has ensured access to adequate, and quality school meals for pupils in primary schools in Arid and Semi- Arid and urban informal settlements.

## SCOPE OF THE AUDIT

6. The audit examined; how the State Department for Early Learning and Basic Education determines the amount of food commodities required to feed pupils, the procurement process of food commodities, delivery of food commodities to schools; disbursement of funds to schools; state of stores and kitchens in schools, the nutritional condition of the meals, monitoring and evaluation, provision of trainings, stakeholder coordination and impact of the feeding on school attendance between FY2017/2018 and FY2021/2022 in twenty five<sup>3</sup> (25) counties in Kenya.

## SUMMARY OF AUDIT FINDINGS

### a) Improvement in School Attendance when there is Food in Schools

7. To some extent, there are indications that the feeding programme contributes to improved attendance of pupils in schools. Analysis of attendance and feeding data at five (5) public primary schools revealed that provision of meals leads to improved attendance. In all the schools sampled, improved attendance was observed on days when food was served and decrease in attendance was observed on days when food was not served.

### b) Insufficient Food to Feed Pupils Every School Day of the Year

8. The State Department for Early Learning and Basic Education was expected to provide nutritious midday meals to primary school pupils in Arid and Semi - Arid Lands and Urban informal settlements every school day of the year. The audit found that in the six (6) academic years under review, SDEL&BE had not provided sufficient food to feed pupils every school day. Out of the 1,050 school days, meals

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<sup>3</sup> Marsabit, Isiolo, Samburu, West Pokot, Baringo, Turkana, Mandera, Garissa, Wajir, Tana River, Baringo (Baringo Central), Elgeyo Marakwet, Embu, Kajiado, Kilifi, Kitui, Kwale, Laikipia, Lamu, Machakos, Makeni, Nairobi, Narok, Nyeri, Taita Taveta, Tharaka Nithi

were only provided for 541 school days in the in-kind modality and 212 school days in the cash transfer modality translating to 52% and 20% respectively. On average, feeding days achieved in each year ranged between 41% and 79%, for in- Kind modality and between 0% and 31% for the cash transfer modality. Further, the percentage feeding days' trend has been on a steady decline over the years.

9. The various factors contributing to the failure by SDEL&BE to feed pupils every school day are discussed below: -

- i. Inadequate Budgetary Allocation**

10. Review of budget documents shows underfunding of the programme throughout the 5-year period, where out of a request for Kshs.17.32 billion, only an amount of Kshs.7.70 billion was approved. This occasioned a shortfall of 56% of the requested funding.

- ii. Allocation Not Responsive to the Increasing Food Commodity Prices**

11. The allocation for a meal, per child, per day was set at Kshs.10 in 2009 by the World Food Programme (WFP). However, the allocation had not been reviewed despite the increasing food commodity prices. World Bank Consumer Price Index (CPI) data indicates that food prices have been increasing in Kenya at an annual average rate of 9.8% since 2009. Therefore, a meal that cost Kshs.10 in 2009 is likely to cost about Kshs.35.8 in 2022. The weakening purchasing power over the years has led to less food purchased and thereby fewer feeding days for the pupils.

- iii. Disparity of Enrolment Data at Cash Transfer Modality Schools and at the State Department**

12. The audit found variations in the actual enrolment data at schools and the enrolment data used by SDEL&BE to calculate the allocations. For instance, in 2021, in Ngatataek Primary School, SDEL&BE planned to feed 498 pupils against an enrolment of 540, indicating a disparity of 42 pupils while in Kihumbuini the disparity was as high as 123 pupils. This difference in numbers causes more strain on the insufficient food or funds provided.
13. Enrolment data used by SDEL&BE does not include ECDE pupils causing further disparity on the number of pupils benefitting from the programme. This is because the management of ECDE is a County Governments function and therefore

SDEL&BE expects the County Governments to provide meals to pupils enrolled in ECDE.

#### **iv. Imbalances in Allocation of Food**

14. There are also imbalances in allocation of resources. Data analysis indicates that the in-kind modality receives higher percentage feeding days compared to the cash transfer modality. For instance, in 2018, in-kind modality schools had 79% feeding days while cash transfer had only 31%, whereas in 2022, the in-kind modality had 33% feeding days while there was no feeding in schools in the cash transfer modality.

#### **c) Delays in Delivery of Food Commodities to Schools**

15. In order to ensure provision of school meals every school day, SDEL&BE should deliver food commodities to schools by the first day of the school term. In the period under review, the audit revealed constant delays as food commodities were not delivered to schools by the first day of the school term as expected. The delays ranged from seven (7) days in Lanzoni Primary School to ninety-three (93) days in KMQ Primary School.

16. The delays in delivery of food commodities to schools were attributed to: -

##### **i. Delay in Disbursement of Funds to Schools**

17. The audit noted consistent delay in disbursement of funds where for instance, in 2019, funds meant for Term 2 were disbursed on 27 May, 2019, 28 days after schools had opened. This resulted in delayed procurement of food commodities in schools, as the process could only start when funds are available.

##### **i. Delay in Delivery of Food Commodities to Sub-Counties**

18. The audit found regular delays in delivery of food commodities from SDEL&BE to the Sub County Directors of Education. For instance, it took between one (1) and one hundred and ten (110) days for SDEL&BE to deliver a complete set of cereals, pulses, vegetable oil and salt from central warehouses in Nairobi to the various SCDEs. This led to further delays in the second level of transportation where for instance, it took between six (6) and thirty-six (36) days for SCDEs to deliver food commodities to beneficiary schools. With the staggered delivery times, SCDEs

either distributed incomplete consignments of food commodities to the schools or held food commodities in their stores awaiting delivery of full consignments.

#### **d) Inadequate Measures for Provision of Safe Food**

##### **i. Inadequate Food Store Condition**

19. According to the Home-Grown School Meals Implementation Guidelines, a properly maintained food store is required to be clean and free from pests, well ventilated, secure, located away from dumping sites and spacious among other requirements. The food stores in the twenty-two (22) schools sampled were inadequate as none met all the requirements of a good food store. For instance, only four (4) out of twenty-two (22) schools had clean stores and none of the schools had put in place adequate measures to prevent invasion of pests in food stores.

##### **ii. School Kitchen Condition not Meeting the Required Standards**

20. The qualities of a good school kitchen include proper ventilation, access to clean water, energy saving jikos and clean food preparation surfaces among others and none of the kitchens in the twenty-two (22) schools sampled met all the required standards. For example, eight (8) out of twenty-two (22) schools did not have a well-ventilated kitchen while nine (9) did not have access to clean water for cooking and washing.

##### **iii. Inadequate Access to Clean and Safe Water**

21. Clean and safe water at schools is essential for food preparation, drinking, cleaning of utensils and handwashing. The audit found irregular supply of water at the sampled schools. Nineteen (19) of the thirty (30) sampled schools did not have access to a reliable source of water. Inadequate access to water at schools pose challenges to the preparation of food. Additionally, it poses a risk to the health of pupils.

#### **e) Inadequate Measures for Provision of Nutritious Food**

##### **i. Failure to Deliver a Complete Food Basket**

22. Pupils are supposed to be served a meal comprising cereals, pulses, vegetable oil and salt which form a complete food basket. However, the audit noted instances where SDEL&BE did not deliver certain components of the food basket to schools. For instance, in 2022, all schools in Tana North Sub County received only rice



without the accompanying pulses, salt and vegetable oil. As a result, pupils are served only what is available irrespective of nutritional requirements thus frustrating achievement of the nutritional objectives of the programme.

#### **ii. Lack of Supplementation with Fruits and Vegetables**

23. There was no supplementation of the food commodities with vegetables and fruits in twenty-eight (28) of the thirty (30) sampled schools. Schools are unable to establish gardens due to inadequate access to water and lack of farm implements. Parents are unable to supplement the food basket due to poverty and harsh climatic conditions that do not support agricultural activities.

#### **f) Inadequate Coordination with Stakeholders for Implementation of the Programme**

24. The National School Meals and Nutrition Strategy, 2017-2022 envisages an inter-sectoral coordination framework to ensure seamless coordination between various ministries and other stakeholders for successful implementation of the programme. However, there were no inter-ministerial committees established at national, county and sub-county levels and as a result, schools experienced challenges in implementation of the programme that would have been addressed by the various stakeholders.

#### **g) Lack of Sufficient Training on Programme Implementation**

25. For effective implementation of the programme, regular trainings should be provided to key programme implementers, at all levels on food handling, hygiene and safety, procurement and record keeping. Although SDEL&BE had planned to provide trainings to programme implementers no evidence of the trainings was provided. Lack of regular training has affected programme implementation particularly where programme implementers are newly incorporated into the programme due to staffing changes.

#### **h) Inadequate Monitoring and Evaluation of the Programme**

26. At national level, targeted monitoring is required to be carried out by the Technical Committee for the School Meals Programme and Senior Officers from SDEL&BE on a termly basis. However, the audit revealed that no monitoring had been done by the Technical Committee except Term 3 of 2020 in FY 2020/21. At Sub County level, the SCDEs did not conduct spot checks at schools to monitor programme

implementation. Lack of monitoring and evaluation of the programme may lead to SDEL&BE failing to determine and resolve the challenges or learning from successes.

**i) No Performance Indicators and Baselines to Monitor and Report on Impact of the Programme**

27. There was no existing framework to measure the impact of the programme. SDEL&BE had not developed performance indicators and baselines to monitor and report on the impact and progress of the programme implementation. This made it difficult to determine the program's impact and identify any improvements needed.

**j) Transition of the Programme**

28. The audit established that the programme had been moved to the National Council for Nomadic Education in Kenya (NACONEK) which is a Semi-Autonomous Agency under the Directorate of Primary Education in the Ministry of Education. The Agency took over the responsibility of the programme in 2022 with an expanded budget of Kshs. 5.6 Billion in FY 2022/23. This has led to more feeding days for the schools where pupils were fed for the entire two terms in both the in-kind and cash transfer modalities during the year. NACONEK was however still using the 10 shilling and 12 shilling per meal costing for cash transfer and in-kind modality respectively. NACONEK is however working with Rockefeller Foundation to establish true costing and adjust accordingly.

**CONCLUSION**

29. The State Department for Early Learning and Basic Education has established systems and processes to implement the National School Meals and Nutrition Programme. However, the systems have not been efficient and effective in ensuring access to adequate, safe and nutritious school meals by pupils in ASALs and urban informal settlements.

30. The State Department for Early Learning and Basic Education has not considered the changing food prices and accuracy of the enrolment data used in planning for the programme. As a result, the food commodities provided are insufficient to feed pupils every school day.

31. The State Department for Early Learning and Basic Education has been inefficient in procurement and transportation of food commodities and disbursement of funds leading to delays in delivery of food to schools.
32. The State Department for Early Learning and Basic Education has not ensured the schools have proper food stores and kitchens, access to clean and safe water and supplementation of meals with fruits and vegetables. In some instances, the SDEL&BE has not ensured delivery of a complete food basket. This has resulted in the risk of consumption of food that is not safe and nutritious.
33. The State Department for Early Learning and Basic Education has not conducted adequate monitoring and evaluation of the programme at all levels of implementation. This has led to SDEL&BE failing to determine the extent of challenges facing the programme, to enable implementation of corrective measures.
34. The State Department for Early Learning and Basic Education has not ensured coordination of multi – sectoral planning and intervention for successful implementation of the programme. There were no inter-ministerial committees at all levels for the stakeholders to deliberate on the implementation of the programme.
35. The State Department for Early Learning and Basic Education has not ensured that regular trainings are provided to the key implementers of the programme. As a result, the implementers have not been kept abreast on how the programme is to be implemented.

## **RECOMMENDATIONS**

36. In view of the findings and conclusion of the audit, the following recommendations are made for implementation by the State Department for Early Learning and Basic Education.
37. To ensure school meals are sufficient to feed pupils every school day, the State Department for Early Learning and Basic Education should:
  - a) Continuously carry out market research to ascertain the actual cost of a meal so as to better inform budgeting and planning of the programme;

- b) Ensure the enrolment data used for planning for the programme reflects the actual enrolment in beneficiary schools;
  - c) Establish working synergy with County Governments to ensure both primary school and Early Childhood Development Education pupils have access to school meals; and
  - d) Ensure equity in the provision of school meals in both In-kind and cash transfer modalities of programme implementation.
38. To ensure school meals are provided to pupils by the first day of the school term, the SDEL&BE should:
- a) Streamline procurement of food commodities to ensure a complete basket is delivered in sub counties within a reasonable duration;
  - b) Ensure adequate funds for secondary transportation are provided to the Sub County Director of Education in time to allow for procurement of transportation services;
  - c) Consider distance of schools from the sub county stores and loading and offloading charges when allocating funds for secondary transportation; and
  - d) Ensure disbursement of funds to cash transfer schools in time to allow procurement and delivery of food commodities to schools.
39. To ensure provision of safe, quality and nutritious school meals, SDEL&BE should:
- a) Explore mechanisms of ensuring the stores and kitchens in schools meet all the required standards;
  - b) To coordinate with the Ministry of Water to ensure reliable access to clean and safe water in schools;
  - c) To coordinate with the Ministry of Agriculture to offer complimentary support to school meals through financial and technical advice on farming initiatives as well as diversification of meals through incorporation of varieties of tubers, vegetables, pulses and cereals; and

d) Carry out capacity building at schools to ensure they are able to undertake activities that enhance the supplementation of the meals provided to pupils including provision of farm implements.

40. To ensure coordination with stakeholders for programme implementation, SDEL&BE should establish Inter – ministerial committees at all levels for successful implementation of the programme.

41. To ensure effective monitoring and evaluation of the programme, SDEL&BE should:

a) Provide adequate financial and human resources; and

b) Digitize programme accountability documents.

42. The State Department for Early Learning and Basic Education should consider regular focussed training of key implementers of the programme, to enable effective and high standards of programme implementation.

### Introduction

- 1.1 The Government of Kenya is committed to providing quality, equitable, and inclusive education to all pupils at school going age as provided for in the Kenyan Constitution. School going children in Arid and Semi-Arid Lands (ASALs) and urban informal settlements face challenges in accessing education due to food insecurity, high malnutrition rates among others. As a result, the areas experience the lowest school enrolment and completion rates, and high gender disparity<sup>4</sup>.
- 1.2 In order to address the challenges faced in accessing education as a result of food insecurity, the World Food Programme (WFP) and the Government of Kenya (GoK) introduced the school feeding programme in 1980. The programme aimed at providing a nutritious hot lunch to each child in food insecure regions every school day thus not only alleviating short term hunger but also meeting the nutritional needs of the children<sup>5</sup>. The number of pupils benefiting from the programme grew from an initial 240,000 in 1980 to 1.2 million in 2008.
- 1.3 In an effort to pursue greater national ownership and sustainability of the school feeding programme, GoK and WFP agreed on a transition strategy in 2009 from a WFP funded programme to a GoK funded programme. From 2018, the government fully took over responsibility of the programme with WFP offering technical assistance. As at August 2022, the programme was providing mid – day meals to more than 1.5 million learners in public primary schools and the Ministry envisages that by 2030, 10 million learners in the country will benefit from the programme.<sup>6</sup>

### Motivation for the Audit

1.4 The factors that motivated the Office to conduct the audit included: -

- Article 43 of the Constitution of Kenya, 2010 provides for the right of every person to health, education, food of acceptable quality and decent livelihoods. Additionally, Article 53 guarantees every child the right to free and compulsory

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<sup>4</sup> <https://www.wfp.org/publications/supporting-national-school-meals-programme-kenya>

<sup>5</sup> National School Meals and Nutrition Strategy, 2017 - 2022

<sup>6</sup> Brief of the Kenya Homegrown School Meals programme 2022 by the School Health Nutrition and Meals Unit at the State Department for Early Learning and Basic Education.

basic education and to basic nutrition, shelter and health care. Further, Article 21 (2) requires the State to take legislative, policy and other measures, including the setting of standards, to achieve the progressive realization of the rights guaranteed under Article 43.

- Child hunger is one of the biggest challenges to regular school attendance. In 2018, the Ministry of Education stated that more than 850,000 children aged between 6 and 17 years were out of school, with 6 out of 10 children in arid and semi-arid lands, and urban informal settlements. Further, there have been numerous reports indicating that pupils face hunger at schools. For instance, in 2021 in Kitui County, parents led by the area Chief appealed for food donations for the learners so as to prevent death due to starvation after one of them fainted due to hunger. A member of the school board noted increased absenteeism due to lack of food. Additionally, a concerned parent noted that due to extreme hunger, the children do not concentrate at school and end up posting poor results in examinations. The area chief also appealed for reintroduction of the programme in schools
- Over the past 5 financial years (FY2017/18 to FY2021/22), the Government of Kenya has allocated Kshs.7.7 billion<sup>7</sup> to the programme with the aim of ensuring sustainability of the programme. Despite this allocation, there are still reports of continuing food deficiency cases in schools. There is therefore need to ascertain that the amount invested is being utilised towards achieving the objective of the programme.
- Successful implementation of the National Schools Meals and Nutrition Programme will enhance the fulfilment of the Food Security pillar of the Big Four Agenda. Provision of meals to school going children has been subject of debate in the National Assembly. In June 2018, Members of Parliament deliberated on the need for the programme to be extended to the entire country.<sup>8</sup> It was claimed that some schools in marginalized areas did not benefit from the programme. In July 2021, while debating on the proposed amendment to the

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<sup>7</sup> SDEL&BE Approved Budgets, 2017/18 to 2021/22

<sup>8</sup> The National Assembly Hansard Report of 20 June 2018

Basic Education Act to re-introduce milk in schools, Senators expressed their concerns on the number of children who go to school hungry.<sup>9</sup>

- Under the social pillar of Vision 2030, education and training have been noted as key social sectors as the government aims to enhance education in ASALs. The Third Medium Term Plan 2018 - 2022 identified the Home-Grown School Meals Programme as one of the projects and programmes the government intended to focus on in the year 2018 to 2022.
- The programme is in line with Kenya's commitment to the UN Sustainable Development Goals (SDGs 2 and 4). Goal 2 seeks to end hunger and achieve food security. Particularly, Target 2.1, seeks to 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 by 2030. Target 2.3 seeks to double the agricultural productivity and incomes of small-scale food producers by 2030. Additionally, Target 4 seeks to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

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<sup>9</sup> The Senate Hansard Report of 22 July 2021



## CHAPTER 2: DESIGN OF THE AUDIT

### Audit Objective

2.1 The objective of the audit was to assess whether the National School Meals and Nutrition Programme as implemented by the State Department for Early Learning and Basic Education (SDEL&BE) has ensured access to adequate, and quality school meals to pupils in primary schools in Arid and Semi- Arid and Urban informal settlements.

2.2 The sub-objectives were: -

- i. To assess whether the amount of food commodities provided by SDEL&BE is sufficient to feed pupils every school day;
- ii. To assess whether delivery of food commodities by SDEL&BE to schools is timely;
- iii. To assess whether measures put in place by SDEL&BE have ensured access to safe and nutritious school meals;
- iv. To assess whether the SDEL&BE has ensured adequate planning and monitoring and evaluation for programme implementation;
- v. To assess whether the SDEL&BE has ensured effective stakeholder coordination for programme implementation; and
- vi. To assess whether the trainings provided to programme implementers are sufficient.

### Scope of the Audit

2.3 The audit examined; how the State Department for Early Learning and Basic Education determines the amount of food commodities required to feed pupils, the procurement process of food commodities, delivery of food commodities to schools; disbursement of funds to schools; state of stores and kitchens in schools, the nutritional condition of the meals, monitoring and evaluation, provision of trainings, stakeholder coordination and impact of the feeding on

school attendance between FY2017/2018 and FY2021/2022 in (twenty-five) 25<sup>10</sup> counties in Kenya.

### Sources of Audit Criteria

2.4 The assessment criteria were drawn from the Constitution of Kenya, 2010; Basic Education Act, 2013; The National School Meals and Nutrition Strategy 2017-2022; and the Homegrown School Meals Programme Implementation Guidelines, 2016. The assessment criteria for each of the audit questions is as detailed in [Appendix I](#).

### Standards used for the Audit

2.5 The audit was conducted in accordance with International Standards of Supreme Audit Institutions for Performance Audit (ISSAI's 3000) and audit policies and procedures established by the Office of the Auditor General (OAG).

### Method Used to Gather Audit Evidence

2.6 To assess the systems and processes put in place by SDEL&BE in implementation of the National School Meals and Nutrition Programme, the team reviewed; funds and food disbursement circulars, procurement documents, food commodity waybills and delivery notes. The full list of documents and purpose for review are detailed in [Appendix II](#).

2.7 To gain a better understanding of the implementation of the National School Meals and Nutrition Programme, the team interviewed officials of the School Health Nutrition and Meals Unit at the SDEL&BE, Sub - County Directors of Education and head teachers. A list of officials interviewed during the audit and the purpose for conducting the interviews is in [Appendix III](#).

2.8 The team visited the sampled schools as shown in [Appendix IV](#) to verify the condition of the food stores and kitchens.

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<sup>10</sup> Marsabit, Isiolo, Samburu, West Pokot, Baringo, Turkana, Mandera, Garissa, Wajir, Tana River, Baringo (Baringo Central), Elgeyo Marakwet, Embu, Kajiado, Kilifi, Kitui, Kwale, Laikipia, Lamu, Machakos, Makeni, Nairobi, Narok, Nyeri, Taita Taveta, Tharaka Nithi

## Sampling

2.9 The audit team sampled thirty (30) schools from twenty-three (23) sub counties in eleven (11) out of the twenty-five (25) counties implementing the programme based on the following reasons:

- i. Both modalities are covered in the sampled areas:
  - Six (6) out of fifteen (15) implementing the cash transfer modality - Nairobi, Kajiado, Machakos, Kilifi, Tharaka Nithi and Nyeri counties;
  - Four (4) out of nine (9) implementing the in-kind Modality - Tana River, Garissa, Isiolo and Samburu counties.
  - Baringo County where both modalities are implemented.
- ii. The counties offer a wide geographical coverage that is representative of the programme implementation in the country.

2.10 In sampling sub counties and schools, the audit team considered the prevailing security situation, distance and time.

## CHAPTER 3: DESCRIPTION OF THE NATIONAL SCHOOL MEALS AND NUTRITION PROGRAMME

### National School Meals and Nutrition Programme

- 3.1 The National School Meals and Nutrition Programme is a programme implemented by the State Department for Early Learning and Basic Education with a goal of providing nutritious midday meals to pupils in public primary schools in ASALs and urban informal settlements every school day. As at 2022, there were 1.5 million pupils benefitting from the programme.
- 3.2 The programme envisioned provision of a third of the daily nutritional requirements for the growth and development of a child. The serving rations per meal are 150-gram cereals, 40-gram pulses, 5-gram vegetable oil and 2-gram iodized salt.<sup>11</sup>
- 3.3 The National School Meals Programme has the following objectives:
- a) Increase school enrolment;
  - b) Stabilize pupil attendance and ability to concentrate on school tasks;
  - c) Improve transition from one grade and level to another; and
  - d) Contribute to improving the health and nutrition status of the child.
- 3.4 The programme is domiciled under the Ministry of Education specifically under the State Department for Early Learning and Basic Education and implemented by the School Health, Nutrition and Meals Unit under the Directorate of Primary Education. It is cascaded through the County and Sub-County Directors of Education (CDE and SCDE) who report to SDEL&BE.

### Organizational and Institutional Framework

#### a) The Ministry of Education

- 3.5 The Ministry of Education is headed by the Cabinet Secretary for Education who is assisted by the Principal Secretary of the State Department for Early Learning and Basic Education. The Director General who reports to the Principal Secretary heads the Department of Early Learning and Basic Education. The Director of Primary Education (DPE) reports to the Director - General of Early Learning and

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<sup>11</sup> HGSMMP Guidelines, 2016

Basic Education. The Schools Meals programme is implemented in the Directorate of Primary Education under the School Health, Nutrition and Meals Unit. The head of the unit is the Deputy Director who reports to the Director of Primary Education.

#### **b) The State Department for Early Learning and Basic Education**

- 3.6 The State Department for Early Learning and Basic Education under the Ministry of Education is responsible for the implementation of the National School Meals and Nutrition Programme.
- 3.7 Executive Order No. 1 of 2018 lists the functions of SDEL&BE as: - Primary Education Policy Management; Primary Education Institutions Management; School Administration and Programmes; Management of Education Standards; Quality Assurance in Education; and Teacher Education and Management.
- 3.8 The State Department for Early Learning and Basic Education has the following roles in relation to the implementation of the programme<sup>12</sup>:

##### **Planning and policy support**

- Establish an adequate monitoring and evaluation framework
- Set targets and criteria on number of students and schools
- Work with county governments for overall planning
- Provide overall support including funding

##### **Financing and budgeting**

- Prepare national budget, source finances for the programme

##### **Procurement and logistics management**

- Develop procurement standards by working with other actors
- Manage the procurement process

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<sup>12</sup> National School Meals and Nutrition Strategy 2017-2022

### **Standards, guidelines and quality assurance**

- Develop standards, guidelines, and quality assurance of the National School Meals and Nutrition programme in collaboration with other sectors when appropriate

### **Programme coordination and performance management**

- Establish programme coordination and performance management systems
- Monitor and report programme performance
- Build capacity on coordination, programme management and performance

#### **c) County Directors of Education**

3.9 The County Directors of Education (CDEs) are representatives of SDEL&BE at County level and are subject to the authority of the Cabinet Secretary. The county directors are responsible for implementation of education policies, co-ordination and supervision of all education officers and support staff at the county level, management of basic education and other educational programmes.

#### **d) Sub - County Directors of Education**

3.10 The Sub - County Directors of Education (SCDEs) are representatives of SDEL&BE at Sub – County level and are subject to the authority of the Cabinet Secretary. The sub-county directors in consultation with the County Government are responsible for; implementation of education policies, co-ordination and supervision of all education officers and support staff at the sub county level, management of basic education and other educational programmes.

3.11 In relation with the programme, the SCDEs have the following roles:

- Coordination and oversight;
- Liaison with ministries and development partners;
- Monitoring and evaluation;
- Technical guidance;
- Capacity building and training;
- Prepare procurement plans;

- Advertise and evaluate tenders;
- Record keeping and reporting; and
- Receive, inspect and manage food supplies.

**e) Inter – Ministerial Committees**

3.12 Inter-ministerial committees made up of various stakeholders are formed at National, County and Sub County levels and serve as the main mechanisms for discussing the implementation of the programme. The Committees have the responsibility of carrying out inter – agency dialogue including information sharing, sectoral planning and budgetary processes as well as monitoring of progress towards the programme's objectives. As the key implementer, SDEL&BE has the responsibility of formation of the committees and coordinating their roles and activities for effective implementation of the programme.

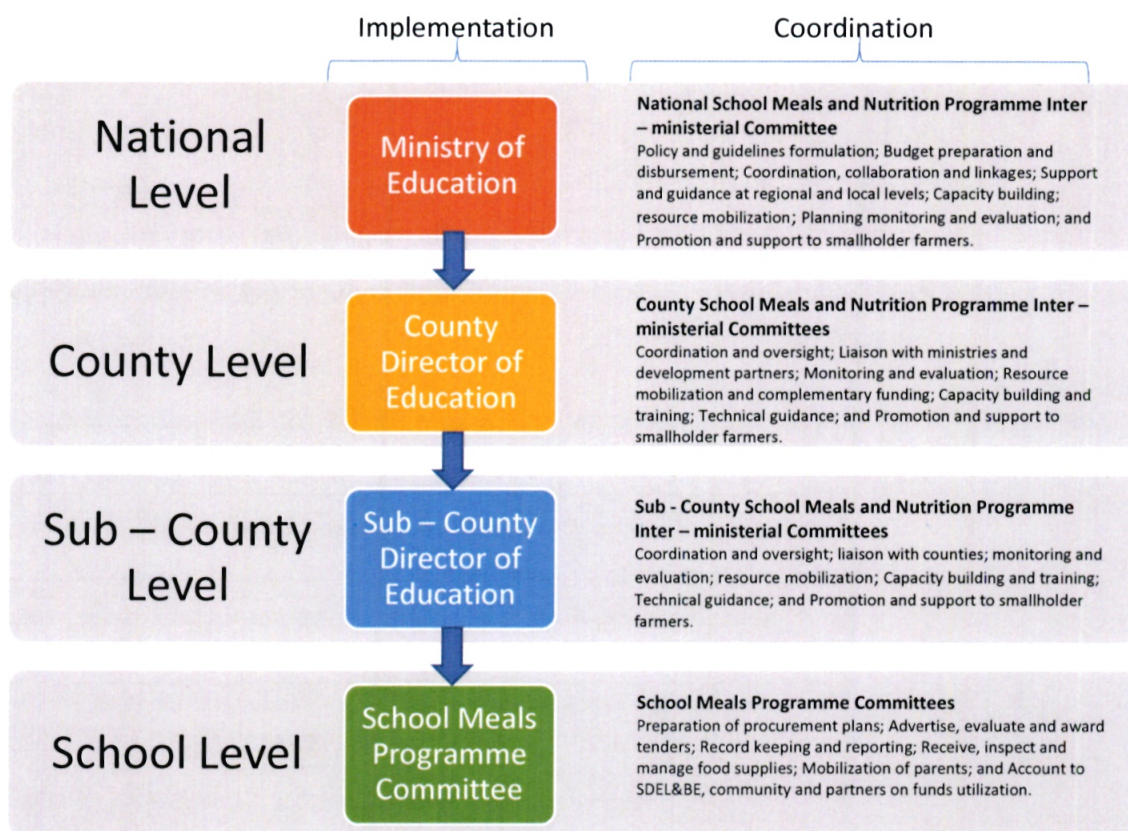
3.13 Through the inter-ministerial committees, the **Ministry of Health** provides guidance on health and sanitation, the **Ministry of Water, Sanitation and Irrigation** ensures access to water in schools and the **Ministry of Agriculture** offers complimentary support to school meals through financial and technical advice on farming initiatives as well as on how to diversify meals by incorporating varieties of tubers, vegetables, pulses and cereals<sup>13</sup>.

3.14 The institutional framework for implementation and coordination of the National School Meals and Nutrition Programme is as in **Figure 1** below:

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<sup>13</sup> National School Meals and Nutrition Strategy 2017-2022

Figure 1: Institutional Framework for Implementation and Coordination of the NSMP



Source: National School Meals and Nutrition Strategy (2017 – 2022)

#### f) School Meals Programme Committees

3.15 The School Meals Programme Committee (SMPC) represents SDEL&BE at the school level. Their role in implementation of the programme is as follows:

- Overall responsibility of implementing and managing the programme at school;
- Preparation of procurement plans;
- Advertise, evaluate and award tenders;
- Record keeping and reporting;
- Receive, inspect and manage food supplies;
- Mobilization of parents; and
- Account to SDEL&BE, community and partners on funds utilization.



## **g) Community**

3.16 According to the Home-Grown School Meals Programme Implementation Guidelines, August 2016, the school community comprises parents, smallholder farmers, traders, local leaders, pupils, local administration, well-wishers and sponsors working closely with the SMPC for effective implementation of the programme.

3.17 The role of the community in implementation of the programme is to ensure availability and management of food stores, kitchen and sanitation facilities. They were also to play a role in supplementation of the meals through fruits and vegetables to enhance the nutritional value of the food provided.

### **Process Description of the National School Meals and Nutrition Programme**

3.18 The National School Meals and Nutrition programme is implemented in 25 counties<sup>14</sup> in two ways i.e. in - kind and cash transfer. The **in - kind modality** is implemented in **all** public primary schools in 10 arid counties<sup>15</sup> and the **cash transfer modality** is implemented in **selected** public primary schools in semi-arid counties and urban informal settlements<sup>16</sup>.

3.19 The **cash transfer modality** is implemented in semi – arid counties and urban informal settlements where schools can procure food commodities locally with more ease than in the arid areas. It involves SDEL&BE sending funds to the beneficiary school's meals programme bank account. The school then procures food commodities from local small - holder farmers/traders/suppliers.

3.20 The **in – kind modality** is implemented in schools within arid counties as they cannot easily procure food commodities within their locality. In this modality, the SDEL&BE centrally procures food commodities and transports them to the relevant Sub – County Directors of Education who then distribute to the beneficiary schools.

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<sup>14</sup> In Baringo County, both modalities are implemented

<sup>15</sup> Marsabit, Isiolo, Samburu, West Pokot, Baringo, Turkana, Mandera, Garissa, Wajir, Tana River

<sup>16</sup> Baringo (Baringo Central), Elgeyo Marakwet, Embu, Kajiado, Kilifi, Kitui, Kwale, Laikipia, Lamu, Machakos, Makueni, Nairobi, Narok, Nyeri, Taita Taveta, Tharaka Nithi

3.21 The breakdown of the processes involved in the provision of food commodities to pupils for each modality is provided below:

### **Cash Transfer Modality**

3.22 The State Department for Early Learning and Basic Education uses enrolment data from the Free Primary Education Programme and the number of learning days in a year to plan & budget for the cost of feeding pupils.

3.23 Once funds are availed to SDEL&BE from the National Treasury, SDEL&BE disburses the funds to beneficiary schools and at the same time informs the various Sub County Directors of Education of the disbursement through a Circular and a Funds Disbursement Schedule. The Circulars require the SCDEs to ensure schools acknowledge receipt of funds and realize value for money during procurement of food commodities. They are also to compile the acknowledgement receipts and share the same with SDEL&BE.

3.24 Upon receipt of funds in the school's bank account, the headteacher informs the School Meals Programme Committee of the availability of funds and convenes a meeting for purposes of procurement of food commodities.

3.25 The School Meals Programme Committee starts the procurement process. To determine the quantity and quality of food commodities to purchase, the SMPC considers market prices, enrolment, funds received, recommended rations, stock balances and number of feeding days during the term.

3.26 They then advertise the tender for supply of food commodities from local small holder farmers, traders or suppliers. The SMPC then evaluates and awards the tender to successful bidders. The school then orders the required food commodities from selected suppliers and food commodities are delivered at the school.

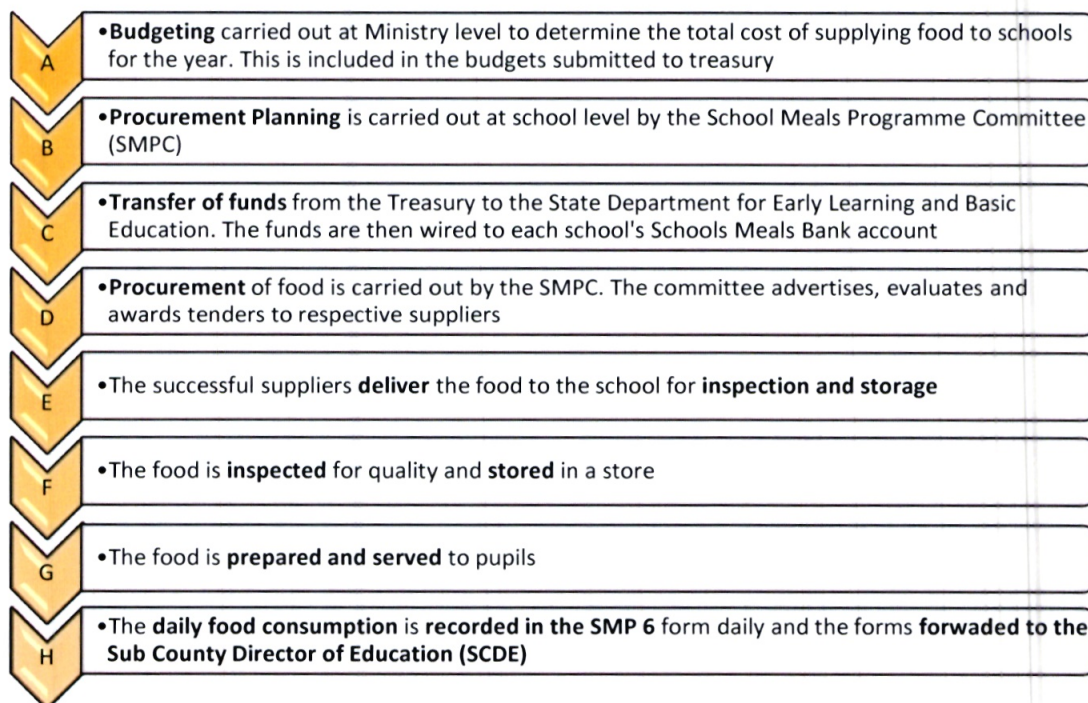
3.27 In order to verify the quantity and quality of food delivered, the SMPC inspects the delivery against the conditions set out in the Supplier Agreement. Food is stored in the school food stores.

3.28 On every school day, the SMP teacher takes note of the school attendance to calculate the amount of food to be prepared. The food is subsequently prepared and served to pupils in the rations provided for in the said guidelines.

3.29 The SMP teacher records the daily food consumption in the SMP 6 booklet in duplicate. The SMP 6 forms are then forwarded to the SCDE monthly.

3.30 The process for the cash transfer modality is as illustrated in **figure 2** below:

*Figure 2: Process Flow of the Cash Transfer Modality*



*Source: OAG Analysis of the Home-Grown School Meals Programme Implementation Guidelines*

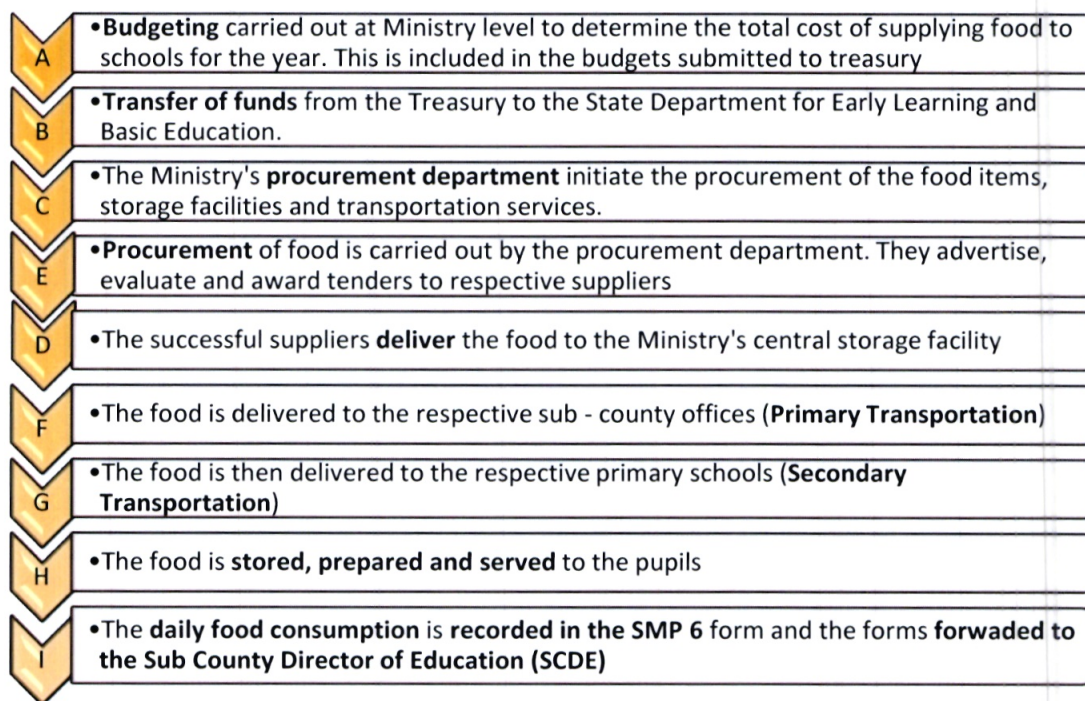
### **In - Kind Modality**

3.31 The State Department for Early Learning and Basic Education uses enrolment data from the Free Primary Education programme and the number of learning days to plan and budget for the cost of feeding pupils.

3.32 Once funds are availed from the National Treasury, the procurement department initiates the procurement of food commodities, storage facilities and transportation services. The State Department for Early Learning and Basic

- Education uses a list of registered suppliers to select suppliers of food commodities and transportation services.
- 3.33 The State Department for Early Learning and Basic Education officials visit the selected suppliers' warehouses to check on the availability of food commodities and thereafter award the tender to the successful bidders. The food is then transported to various sub – counties (primary transportation).
- 3.34 The State Department for Early Learning and Basic Education through a Circular informs the SCDEs of the delivery of food commodities. Once informed by SDEL&BE, the SCDEs notify beneficiary schools of the delivery and informs them to prepare their storage facilities. At the Sub – county level, the SCDE receives the food commodities, signs a waybill in triplicate and retains one copy.
- 3.35 Each Sub-County Director of Education is tasked with preparation of a distribution plan and procurement of secondary transportation for subsequent delivery of food commodities to beneficiary schools within their regions.
- 3.36 Once food is delivered at the school, the headteacher receives the commodities and signs a delivery note in triplicate and retains one copy.
- 3.37 Food is then stored in the school food stores in accordance with the HGSMIP Implementation Guidelines, August 2016.
- 3.38 On every school day the SMP teacher takes note of the school attendance to calculate the amount of food to be prepared. The food is subsequently prepared and served to pupils in the rations provided for in the said guidelines.
- 3.39 The School Meals Programme teacher records the daily food consumption in the SMP 6 booklet in duplicate. The SMP 6 forms are then forwarded to the SCDE monthly.
- 3.40 The process for the in - kind modality is as illustrated in **Figure 3** below:

Figure 3: Process Flow of the In-kind Modality



Source: OAG Analysis of Interviews with SDEL&BE officials

## Funding

3.41 The National School Meals and Nutrition Programme receives funding from exchequer allocations. The budget requirement submitted by SDEL&EB for the programme ranged from Ksh. 2.98 billion to Ksh. 3.87 billion with a total budget requirement of Ksh. 17.32 billion over the five years. The highest allocation provided was in FY 2021/22 at Ksh. 2.2 billion and the least Ksh. 0.71 billion in 2018/19. The total funding during the entire 5-year period was about Ksh. 7.70 billion. The funds so far allocated to the programme is as outlined in **Table 1**.

Table 1: Treasury Allocation for School Feeding Programme (FY 2017/18 to FY 2021/22)

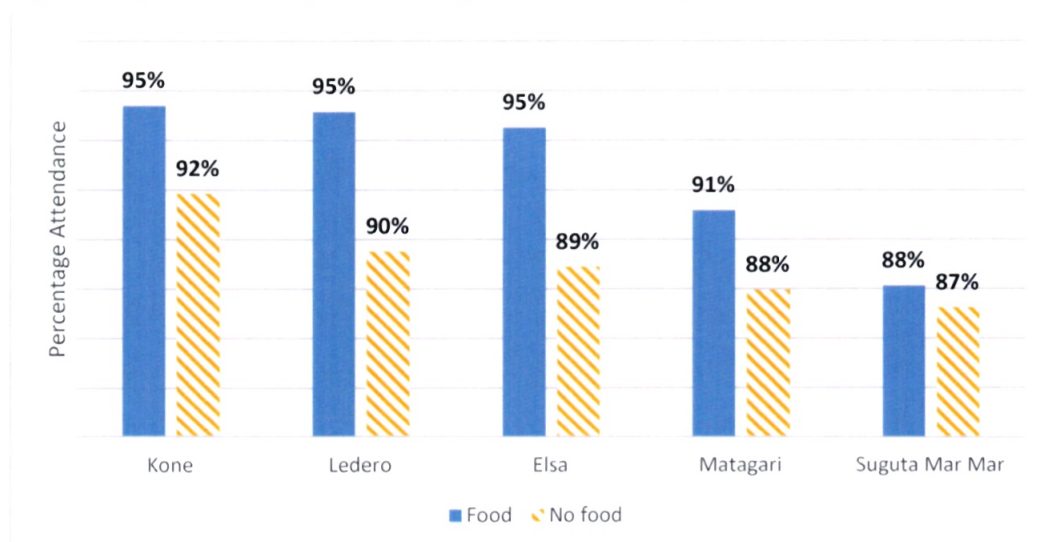
FINANCIAL YEAR	BUDGET REQUIREMENT(KSH)	APPROVED BUDGET(KSH)
2017/18	2,981,000,000	788,361,395
2018/19	3,281,000,000	706,000,000
2019/20	3,383,000,000	1,856,000,000
2020/21	3,798,000,000	2,096,000,000
2021/22	3,877,000,000	2,256,000,000
<b>TOTAL</b>	<b>17,320,000,000</b>	<b>7,702,361,395</b>

Source: Ministry of Education

### Improvement in School Attendance when there is Food in Schools

- 4.1 The National School Meals and Nutrition Programme aims to improve access to quality education through increased enrolment; improved attendance and concentration rates of pupils; improved transition rate from one grade to another and improved health and nutrition status of pupils.
- 4.2 Analysis of attendance and feeding data revealed that provision of meals leads to improved attendance. Analysis of attendance registers and SMP6 forms in five (5) schools revealed improved attendance on days when food was served and decrease in attendance was observed when food was not served as shown in **Figure 4**. For example, the attendance rate of grades 3 and 5 pupils in Ledero Primary School was 93% when food was served at school but dropped to 85% when food was unavailable.

Figure 4: Impact of Feeding on Percentage Attendance of Pupils in Schools



Source: OAG Analysis of Attendance Registers and SMP 6 forms

- 4.3 Further, interviews with SDEL&BE officials, Sub County Directors of Education and head teachers revealed a general consensus that food attracted pupils to school, increased retention and concentration in class. Additionally, they also indicated cases of pupils being excited to go to school due to surety of a meal.

4.4 Despite indications of improved school attendance when food was served in schools the SDEL&BE has not been able to provide school meals all the school days as discussed below.

#### **Insufficient Food to Feed Pupils Every School Day of the Year**

4.5 According to the National School Meals and Nutrition Strategy 2017 - 2022, SDEL&BE is to provide nutritious midday meals to primary school pupils in Arid and Semi - Arid Lands and Urban informal settlements every school day of the year. An academic year has an average of 175 school days<sup>17</sup> which translates to 1050 school days for the six (6) academic years under review. It was expected that SDEL&BE provided meals to pupils each of the 1050 school days.

4.6 The audit found that SDEL&BE had not provided sufficient food to feed pupils every school day.<sup>18</sup> Out of the 1050 days, they provided meals for 541 school days in the in-kind modality and 212 school days in the cash transfer modality translating to 52% and 20% respectively.

4.7 Further, analysis of annual data shows that SDEL&BE did not fulfil 100% feeding days in any of the years under review with the exception of 2020 that only had forty-five (45) school days due to the disruption caused by the Covid-19 pandemic. As shown in **Table 2** below, in the in-kind modality the percentage feeding days achieved ranged between 41% and 79% in the period under review, while the coverage achieved in the cash transfer modality ranged between 0% and 31%. Further, the percentage feeding days' trend has been on a steady decline over the years.

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<sup>17</sup> The exact number of school days are determined by Ministry of Education circulars each year

<sup>18</sup> Interviews with SCDEs and headteachers in all sampled sub – counties and schools

Table 2: Analysis of Percentage Feeding Days (2017 - 2022)

YEAR	NO. OF SCHOOL DAYS	IN – KIND MODALITY		CASH TRANSFER MODALITY	
		No. of Feeding Days	Percentage Feeding Days	No. of Feeding Days	Percentage Feeding Days
2017	172	123	72%	44	26%
2018	177	140	79%	55	31%
2019	167	75	45%	32	19%
2020	45	58	128%	58	128%
2021	205	85	41%	0	0%
2022	182	60	33%	22	12%

Source: OAG Analysis of School Term Dates Circulars and Circulars on Feeding Days 2017 - 2022

4.8 Failure to provide meals for each of the school day was attributed to failure by SDEL&BE to procure sufficient for the in-kind modality and to provide adequate funding for the cash modality as discussed below.

**Failure to Procure adequate food to ensure availability of food each school day**

4.9 The State Department Early Learning and Basic Education is supposed to procure adequate food to ensure availability of meals to each pupil every school day. The analysis of procurement documents revealed that the food procured for in-kind modality fell short of the required amount to feed the pupils in the period under review. For instance, in FY 2021/22, the food commodities required to feed 851,987 pupils for the 175 school days were 447,293 bags of rice, 66,266 bags of beans, 37,274 jerry cans of oil and 11,928 bales of salt. SDEL&BE only procured 117,000 bags of rice, 33,394 bags of beans, 12,780 jerrycans of oil and 3,408 bales of salt translating to a deficit of 74%, 50%, 66% and 71% respectively as highlighted in **Table 3**. Details of food procured against the required and the deficits over the period under review are shown in the same table.



Table 3: Amount of Procured Food vis a vis the Required Food

Year	Enrolment	Commodity	Required Quantities for 175 school days	Quantity Procured by SDEL&BE	Deficit	% Deficit
2018/19	931,586	Rice	489,082 bags	143,596 bags	345,486 bags	71%
		Beans	72,456 bags	21,273 bags	51,183 bags	71%
		Oil	40,756 jerrycans	11,966 jerrycans	28,780 jerrycans	71%
		Salt	13,042 bales	7,180 bales	5,862 bales	45%
2019/20	837,178	Rice	439,518 bags	233,572 bags	205,946 bags	47%
		Beans	65,113 bags	34,604 bags	30,509 bags	47%
		Oil	36,626 jerrycans	19,464 jerrycans	17,162 jerrycans	47%
		Salt	11,720 bales	11,678 bales	42 bales	0%
2020/21	834,037	Rice	437,869 bags	253,250 bags	184,619 bags	42%
		Beans	64,869 bags	31,300 bags	33,569 bags	52%
		Oil	36,489 jerrycans	15,082 jerrycans	21,407 jerrycans	59%
		Salt	11,676 bales	5,838 bales	5,838 bales	50%
2021/22	851,987	Rice	447,293 bags	117,000 bags	330,293 bags	74%
		Beans	66,266 bags	33,394 bags	32,872 bags	50%
		Oil	37,274 jerry cans	12,780 jerrycans	24,494 jerrycans	66%
		Salt	11,928 bales	3,408 bales	8,520 bales	71%

Source: Ministry of Education

4.10 The various factors contributing to the failure by the State Department Early Learning and Basic Education to feed pupils every school day are discussed below: -

**a) Inadequate Budgetary Allocation**

4.11 Under the Programme, budget for the feeding is based on Kshs.10 per child for each day for all the school days in a year for the cash modality and Shs.12 per child per each school day for the in- Kind modality. However, review of budget documents shows underfunding of the programme throughout the 5-year period. SDEL&BE made a request for Ksh 17.32 billion in this period however the budget approved was only Ksh 7.70 billion, resulting to an overall shortfall of 56% of the requested funding with the shortfall in two of the years being over 70% as shown in **Table 4** below.

Table 4: Budget Requirement vs Approved Budget for the period 2017/18- 2021/22.

FINANCIAL YEAR	BUDGET REQUIREMENT(KSH)	APPROVED BUDGET(KSH)	% SHORTFALL
2017/18	2,981,000,000	788,361,395	74
2018/19	3,281,000,000	706,000,000	78
2019/20	3,383,000,000	1,856,000,000	45
2020/21	3,798,000,000	2,096,000,000	45
2021/22	3,877,000,000	2,256,000,000	42
TOTAL	17,320,000,000	7,702,361,395	56

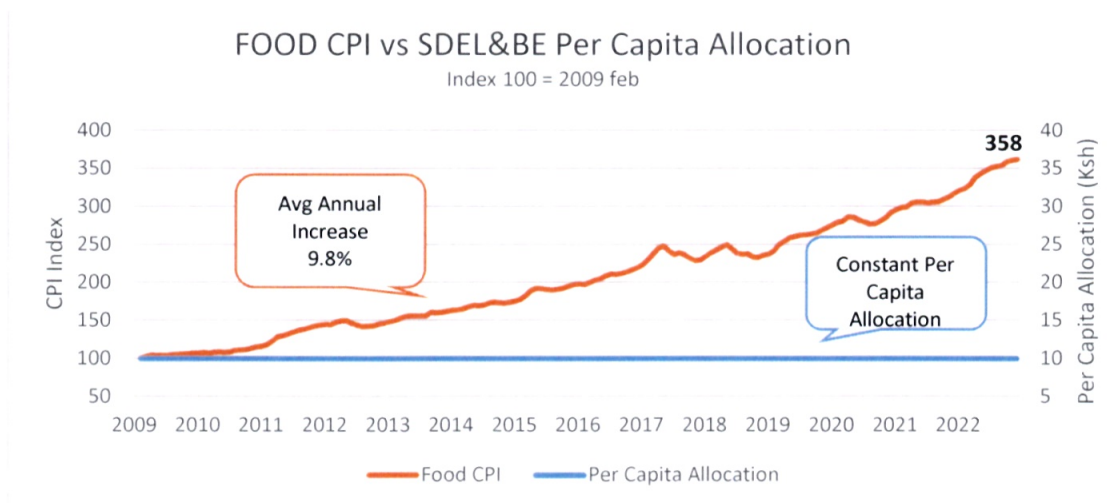
Source: Ministry of Education

## b) Allocation Not Responsive to the Increasing Food Commodity Prices

4.12 The allocation for a meal, per child, per day was set at Ksh. 10 by World Food Programme (WFP) in 2009 but has not reviewed despite the increasing food commodity prices.<sup>19</sup>

4.13 Based on World Bank data, food prices have been increasing in Kenya since 2009 to 2022 as indicated by the increasing food consumer price index (CPI) in **Figure 5** below. The food CPI is set at 100 in 2009 as the base year for comparison. As at June 2022, the food CPI had increased to 358 indicating an overall increase of 258% over the thirteen-year period, with an average annual increase of 9.8%. Therefore, a meal that cost Ksh. 10 in 2009 was likely to cost about Ksh 35.80 in 2022.

Figure 5: Kenya Food Consumer Price Index (2009 - 2022)



Source: World Bank Data

<sup>19</sup> Interviews with officials at the State Department for Early Learning and Basic Education

4.14 Responses from SDEL&BE officials also noted that the Kshs.10 costing was not fair value. When asked which measures they had undertaken to review and update the allocation, SDEL&BE mentioned that if need be, they would benchmark with other actors in the audit area such as Mary's Meals<sup>20</sup> or Food4Education<sup>21</sup> who are currently actively involved in school feeding programmes in the country to estimate the current costing. Interviews with key stakeholders like National Council for Nomadic Education Kenya<sup>22</sup> (NACONEK) and Food4Education reveal that their computations fall between 30 to 50 shillings per meal. Food4Education revealed that they cost a meal at Ksh 30.

4.15 Further, interviews with SCDEs and head teachers in all sampled sub counties and schools revealed that the unit cost of food commodities purchased at school level has been increasing between 2017 and 2022. A survey of the School Meals Programme Committee Tender Evaluation Minutes indicated an increase in food commodity prices except in Kikuluumi Primary School that noted a slight decrease of Ksh. 100 as shown in **Figure 6** below. For instance, Chesongo Primary School purchased a 90kg bag of maize at Ksh. 1,280 in 2017. The same bag of maize cost Ksh. 5,400 in 2022. In the same period, the price of a 90kg bag of beans increased from Ksh 8,000 to Ksh 9,000.

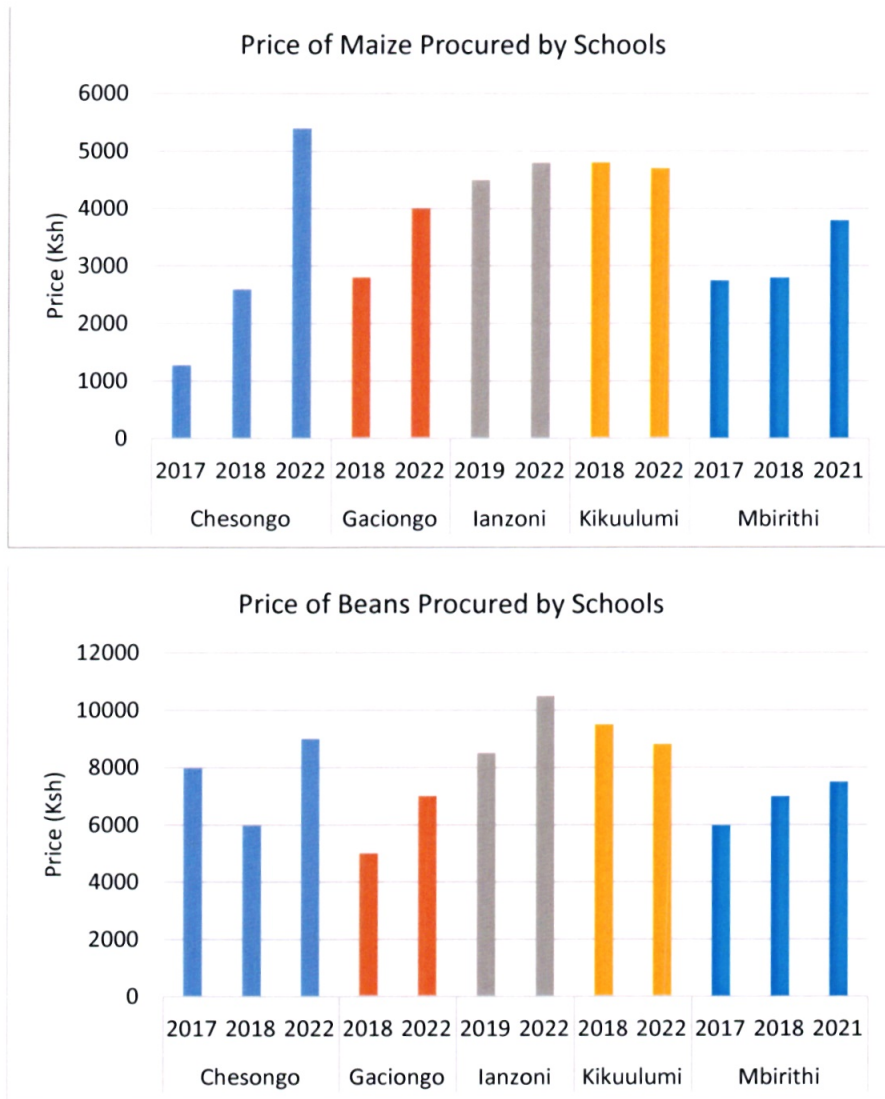
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<sup>20</sup> Mary's Meals is a global non-profit organisation formerly known as Scottish International Relief, that provides free school meals to schools in various counties in Kenya. It started operations in Kenya in 2005

<sup>21</sup> Food4Education is a Kenya-based non-profit that is dedicated to provide healthy and nutritious food to students at heavily subsidized prices. It was founded in 2012.

<sup>22</sup> NACONEK is a semi-autonomous agency within the State Department for Early Learning and Basic Education with a mandate to initiate the development, implementation and review of policies on all matters relating to education in the ASAL areas, Pockets of Poverty regions and Urban Informal Settlements of Kenya.

Figure 6: Prices of Food Commodities Procured at Schools



Source: OAG Analysis of SMPC Procurement Minutes

4.16 Despite the increase in food commodity prices, SDEL&BE has not made any effort to establish the exact cost of providing a meal so as to adjust the per capita allocation accordingly. The weakening purchasing power over the years has led to less food purchased and thereby fewer feeding days for the pupils.

**c) Disparity of Enrolment Data for Cash Transfer Modality at School Level and at the State Department for Early Learning and Basic Education**

4.17 In planning for the programme, SDEL&BE uses the Primary School Enrolment Database to establish the number of pupils in the beneficiary schools so as to

determine the amount of food commodities required.<sup>23</sup> The audit found that the actual enrolment data at schools varied from the enrolment data used by SDEL&BE to calculate the allocation. As seen in **Table 5** below, the data used by SDEL&BE is lower than the actual number of pupils in the schools.<sup>24</sup> For instance, in 2021, in Ngatataek Primary School SDEL&BE planned to feed 498 pupils against an enrolment of 540, indicating a disparity of 42 pupils while in Kihumbuini the disparity was as high as 123 pupils. This difference in numbers furthers the strain on the insufficient food or funds provided.

*Table 5: Disparity in Enrolment Figures at School and SDEL&BE Level*

SCHOOL	ENROLMENT DATA AT SDEL&BE	ENROLMENT DATA AT SCHOOL	DISPARITY
NGATATAEK	498	540	-42
KIHUMBUINI	1387	1510	-123
NGALALYA	484	570	-86
IANZONI	192	202	-10
CHESONGO	146	269	-123
MNYENZENI	981	928	53
AGUTHI	210	206	4

*Source: OAG Analysis of Enrolment Data*

#### **d) Non-inclusion of Early Childhood Development Education Pupils in the Programme**

4.18 The Constitution of Kenya devolves the management of ECDE to County Governments and therefore SDEL&BE expected the County Governments to provide meals to pupils enrolled in Early Childhood Development Education. However, the feeding at school level included ECDE pupils whereas the enrolment data used by SDEL&BE does not include ECDE pupils causing a further disparity on the number of pupils benefitting from the programme.<sup>25</sup>

4.19 Interviews with SDEL&BE officials revealed that beneficiary schools feed ECDE pupils as they are young and cannot be discriminated against. This meant that beneficiary schools were feeding more pupils than budgeted for by SDEL&BE. The increase in enrolment due to inclusion of ECDE pupils in five (5) of the sampled schools is as shown in **Table 6** below. For example, in 2018 in Lomanira

<sup>23</sup> Interviews with SDEL&BE officials

<sup>24</sup> Comparison of SDEL&BE disbursement schedules and Enrolment Data at SCDEs

<sup>25</sup> Interviews with SDEL&BE officials and all sampled SCDEs and Headteachers

and Kone Primary Schools, feeding of ECDE pupils brought about an increase of 25% and 14% against the enrolment used by SDEL&BE to determine the amount of food required. The increase was as high as 55% in Fahari Primary School.

*Table 6: Analysis of the Increase in Enrolment Due to ECDE Pupils*

YEAR	SCHOOL	PRIMARY ENROLMENT	ECDE ENROLMENT	% INCREASE IN ENROLMENT
2018	Lomanira	281	72	25
	Kone	202	30	14
2019	Ledero	467	163	35
	Kone	220	36	16
2020	Ledero	495	128	26
	Kone	208	30	13
	Matagari	230	82	36
2021	Ledero	500	136	27
	Matagari	250	82	33
	Fahari	156	86	55
2022	Ledero	502	85	17
	Matagari	271	94	35

*Source: OAG Analysis of Enrolment Data*

4.20 As a result of the increase in enrolment, schools either served less than the required daily rations or served the required daily rations which reduced the number of feeding days. For example, SMP6 forms for Matagari Primary School revealed that the daily rations served per child was less than required. An average of 293 pupils comprising of 74 ECDE and 219 primary pupils, attended school in the month of February 2020. In the said month, the school served a daily average of 111 grams of cereals per pupil falling short of the required 150 grams per day.

4.21 The impact of the insufficiency meant that pupils still endure hunger in school, missing of classes, poor concentration skills and widening of gaps for the haves and have nots even in cases where the schools initiate school level feeding as demonstrated in **Case Study I**.

#### CASE STUDY I: SUB COUNTY PROFILE

NAME: GANZE SUB COUNTY

AREA: SEMI - ARID

MODALITY: CASH TRANSFER

COUNTY: KILIFI

Ganze Sub County is one of the poorest areas in Kilifi County, Kenya. The area is prone to drought and erratic rainfall, which can lead to crop failures and reduced agricultural productivity. Additionally, poverty and lack of access to markets can make it difficult for families to purchase food even when it is available.

Primary school attendance rates in Ganze are lower than the national average. According to the UNESCO Institute for Statistics, the net attendance rate for primary school in Kenya was 85% in 2018, while in Ganze it was only 74%. A study conducted by the WFP in 2017 found that 46% (almost half) of school-going children in Ganze were food insecure. This trend has not changed much according to the officials and current media reports despite the food programme.

Ganze sub county is under the cash transfer modality and only covers 60 out of 146 schools in the sub county. The schools in the programme have only received funds for food twice in the five-year period FY 2017-2022. In the entire period, the programme provided food for a total of 56 days out of a possible 900 school days. Education officials in Ganze stated that the programme has hardly made a significant impact on the already dire state of things. Within this period various media reports have reported numerous incidents of extreme hunger in Ganze Sub County and the devastating impacts on its school children. With reports of some rummaging the forests in search of wild fruits and tubers such as *mariga* and *mtunguru* to survive.

Source: OAG Analysis

#### e) Imbalance in Allocation of Resources in Favour of the In-kind Modality

4.22 Comparison of both geographical coverage and number of feeding days revealed that in-kind modality fared much better as all the sub counties and public primary schools were covered under the programme. Whereas the cash transfer only covered select sub counties and select schools within these sub counties despite clear need for more coverage in the semi-arid regions. Further, while food was provided throughout the five years under the in-kind modality, cash transfer regions only received scattered funding for four out of the five years and some schools only got for two financial years.

4.23 Data analysis in **Table 2** indicates that the in-kind modality had higher percentage feeding days as compared to the cash transfer modality. For instance, in 2018, in-kind modality schools had 79% feeding days whereas cash transfer had only 31%. In 2022, the in-kind modality had 33% feeding days whereas there was no feeding in schools in the cash transfer modality. This

indicates an allocation of more resources to the in-kind modality than the cash transfer modality.

4.24 Additionally, in cash transfer schools, the number of days funding as stated in Circulars & Disbursement Schedules lasted less than the expected days. For instance, in Kikuulumi and KM Quarry Primary Schools the funding for 2021 was expected to feed pupils for twenty-two (22) days, however the funds provided could only procure food commodities that lasted sixteen (16) and eighteen (18) days respectively.<sup>26</sup>

4.25 This imbalance is despite the fact that the pupils in cash transfer modality are just as needy as those in the in-kind modality. **Case Study II** shows an example of the insufficiency in the cash transfer modality.

**CASE STUDY II: SCHOOL PROFILE**

**NAME: GACIONGO PRIMARY**

**AREA: SEMI - ARID**

**MODALITY: CASH TRANSFER**

**COUNTY: THARAKA NITHI**

Gaciongo Primary is found in Tharaka Nithi County a semi- arid area, Despite, the school being one of the beneficiary schools that should have been provided with meals every school day of the year, they have only received cash transfer once in 2021 which was only enough to cover 11 days. The food they are required to buy does not grow in the county area and tends to be more expensive than other regions.

Registers and school data shows huge gaps of attendance in some of the poorer pupils, with some students missing most term days especially during the drought season. The teachers mentioned that many pupils who come in the morning do not attend afternoon classes as they go home in search of food and some go to the forest to collect wild fruits to eat. Further the school has no water and the pupils are required to go fetch water from the nearby river several times a week in order to meet the needs of the school.

The school on noting the importance introduced their own local feeding programme of porridge. They ask the parents to bring 3 Kgs of millet to make *uji* which costs an average of ksh. 180 a month. This is still out of reach for many parents and the poor pupils who haven't paid sit hungry and watch while the others get served and eat. Many of the pupils in this category have high absenteeism rates.

Source: OAG Analysis

<sup>26</sup> Review of the SMP 6 forms in Kikuulumi and KM Quarry Primary Schools



4.26 Other findings indicate cases of unaccounted food where review of Payment Voucher No. 0435 for FY2021/22 revealed that SDEL&BE procured 40,000 bags of rice from Kenya National Trading Corporation (KNTC) at a cost of Ksh. 320,000,000. However, no evidence was provided to confirm delivery of the rice to either to the SDEL&BE or schools. This quantity of rice would have been sufficient to feed all 851,987 pupils in the in-kind modality for 15 days.

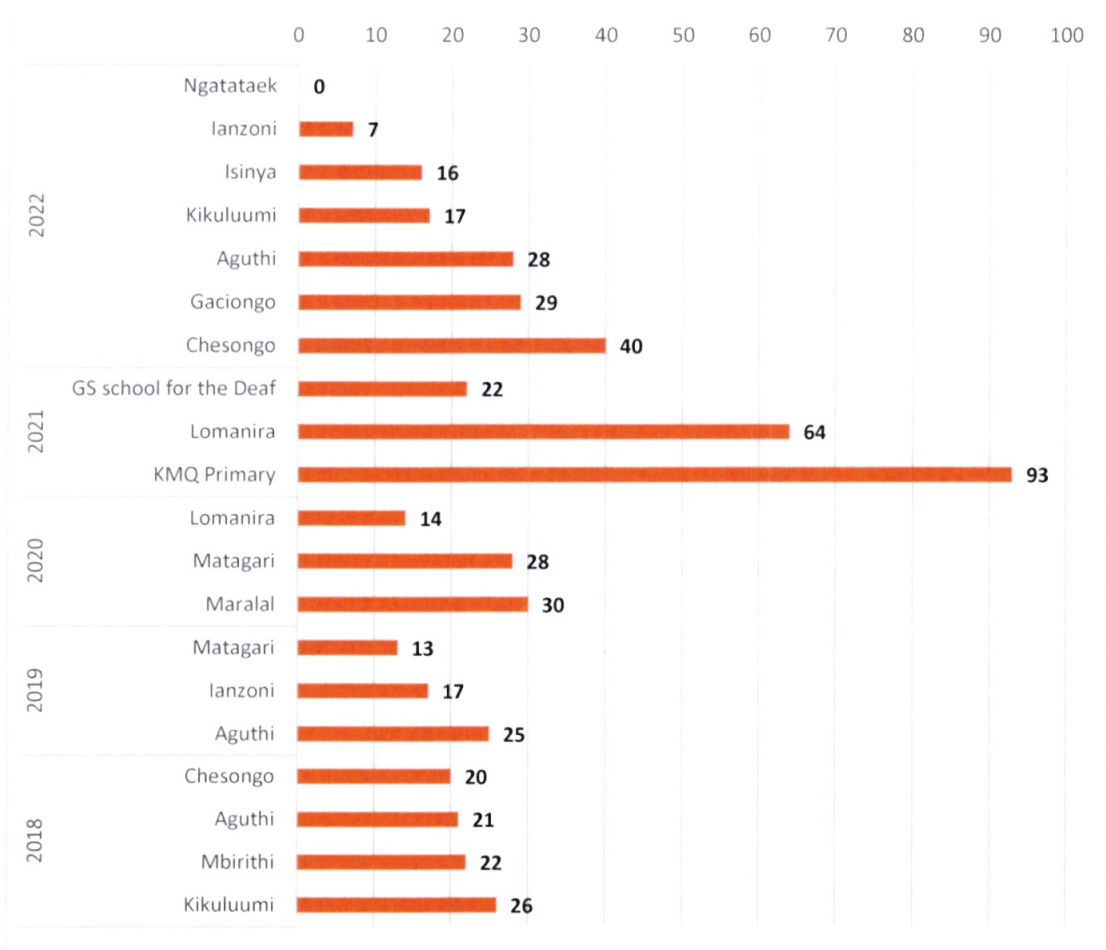
#### **Delays in Delivery of Food Commodities to Schools**

4.27 In order to ensure provision of school meals every school day SDEL&BE should deliver food commodities to schools by the first day of the school term. In the period under review, the audit revealed constant delays as food commodities were not delivered to schools by the first day of the school term as expected.<sup>27</sup> Food commodities were delivered several days into a school term leading to pupils going days without school meals. The delays ranged from seven (7) days in Lanzoni Primary School to 93 days in KMQ Primary School as shown in **Figure 7** below: -

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<sup>27</sup> Review of Delivery Notes and interviews with SCDEs and headteachers in all sampled in – kind sub counties and schools

Figure 7: Analysis of Delays in Delivery of Food Commodities to Schools in Days



Source: OAG Analysis of Delivery Notes

4.28 The delays in delivery of food commodities to schools were attributed to: -

**a) Delay in Disbursement of Funds to Schools**

4.29 Interviews with Sub County Directors of Education (SCDEs) and headteachers in all cash transfer modality schools indicated a consistent delay in disbursement of funds for the programme. This delayed the procurement of food commodities at schools which can only start once funds are available. For instance, in 2019, funds meant for Term 2 were disbursed on 27 May 2019, 28 days after schools had opened.<sup>28</sup> Further, at school level, the audit observed delays in disbursement of funds as shown in **Table 7** below:

<sup>28</sup> Document review of 2019 Payment Voucher to Nairobi, Makueni, Baringo, Taita Taveta, Kitui, Kajiado, Narok, Elgeyo Marakwet, Embu, Kwale, Laikipia, Lamu, Machakos, Nyeri, Tharaka Nithi, West Pokot, Marsabit, Samburu North

Table 7: Delays in Disbursement of Funds from SDEL&BE to Schools

SCHOOL	TERM OPENING DATE	FUNDS RECEIPT DATE	DELAYS (DAYS)
CHESONGO	3 Jan 2022	9 Feb 2022	37
AGUTHI	3 Jan 2022	25 Jan 2022	22
GACIONGO	3 Jan 2022	1 Feb 2022	29
KIKULUUMI	3 Jan 2022	14 Jan 2022	11
AGUTHI	2 Jan 2018	4 Jan 2018	2
CHESONGO	2 Jan 2018	12 Jan 2018	10
MBIRITHI	30 April 2018	22 May 2018	22
AGUTHI	2 Sep 2019	27 Sep 2019	25

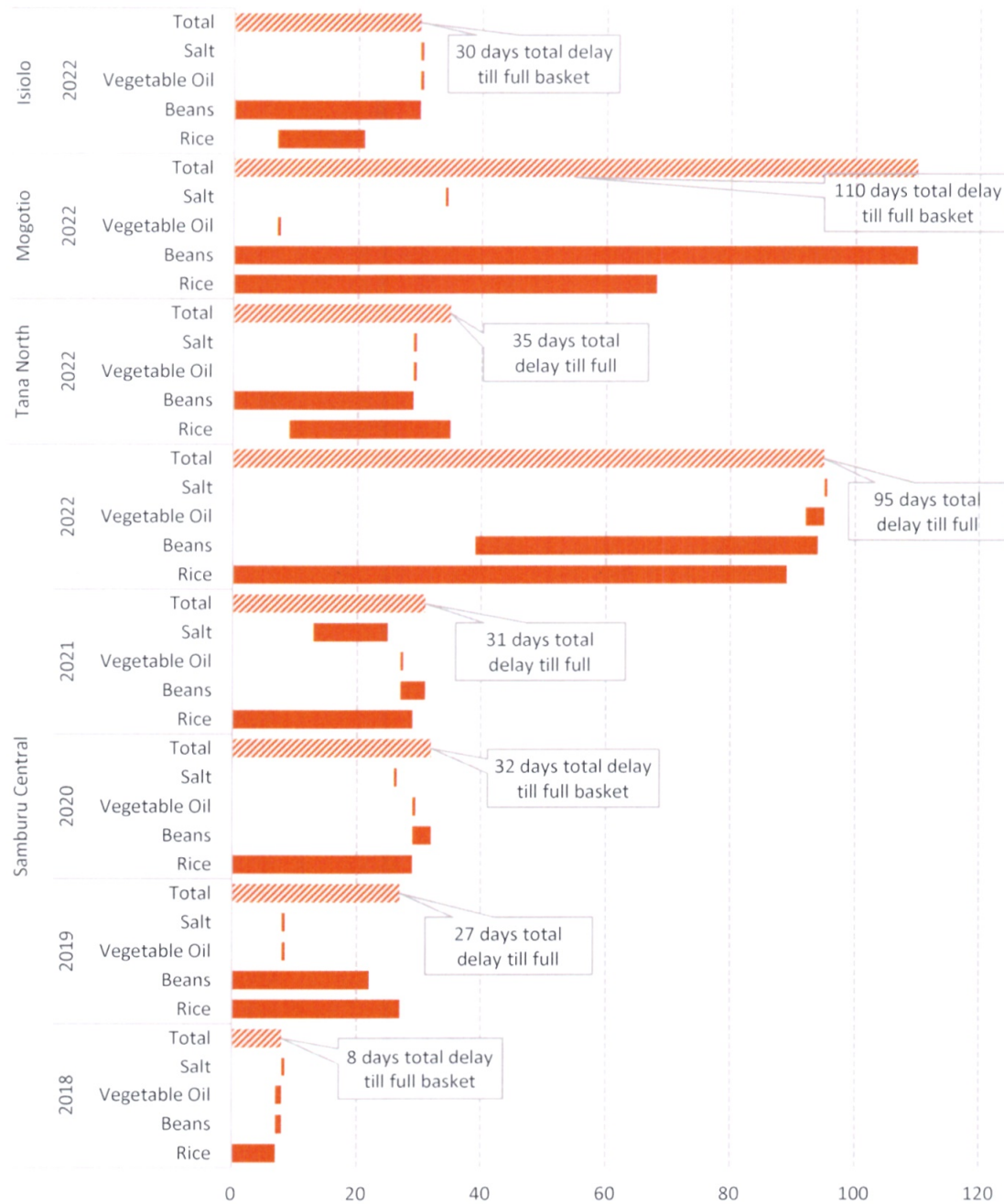
Source: OAG Analysis of School Term Dates and SMPC Minutes

#### b) Delay in Delivery of Food Commodities to Sub-Counties

4.30 The audit found regular delays in delivery of food commodities from SDEL&BE to the Sub County Directors of Education. This being the first level of transportation, it caused a delay in delivery of food to schools as secondary transportation only begins once the complete consignment is received at the SCDE. For instance, it took between one (1) and one hundred and ten (110) days for SDEL&BE to deliver a complete consignment of cereals, pulses, vegetable oil and salt from central warehouses in Nairobi to the various SCDEs. This is attributed to the staggered delivery of the food commodities.

4.31 As shown in **Figure 8** below, in Mogotio Sub County in term 3 2021, rice was delivered eight (8) times with the first delivery on 1 January, 2022 and the last delivery 60 days later (10 March, 2022). Similarly, in the same term, the delivery of beans took 110 days. Delivery of vegetable oil and salt was on 8 January, 2022 and 4 February, 2022 respectively. In total, SDEL&BE took 110 days to deliver a complete basket of food commodities to Mogotio.

Figure 8: Delivery timelines of Food Commodities from SDEL&BE to SCDEs



Source: OAG Analysis of Waybills and Delivery Notes

4.32 With the staggered delivery times, SCDEs either distributed incomplete package of food commodities to the schools or held food commodities in their stores awaiting delivery of a full consignment of food commodities.

4.33 The delay in the delivery of food commodities to SCDEs in the period under review was attributed to: -

## Inefficiencies in Procurement of Food Commodities and Transportation

4.34 In the period under review, inefficiencies were noted in procurement of food commodities and transportation thus causing a delay in delivery of food commodities in schools.<sup>29</sup> The inefficiencies are as in **Table 8** below: -

*Table 8: Inefficiencies in the Procurement Process*

FINANCIAL YEAR	INEFFICIENCY
2018/19	The bidder who was awarded the tender to supply 11,966 twenty-litre jerry cans of vegetable oil failed to deliver the oil and SDEL&BE had to re – tender. The re-tendering took twenty-one (21) days.
2020/21	Two (2) successful bidders for transportation of food commodities did not sign their call off contracts. The food commodities remained in the supplier warehouses awaiting transportation. Consequently, SDEL&BE had to identify a new transporter 4 months after the tender award.
2021/22	The State Department for Early Learning and Basic Education awarded Kenya National Trading Corporation (KNTC) a contract for a one - off supply of 100,000 bags of rice but it took more than six (6) months to complete delivery.
	The State Department for Early Learning and Basic Education anticipated to procure vegetable oil at a price of Ksh. 3,800. However, none of the suppliers met the price and the department had to carry out re-tendering for the supply of vegetable oil at a price of Ksh. 5,950. The retendering delayed the process by two months.

*Source: OAG Analysis of SDEL&BE Professional Opinions*

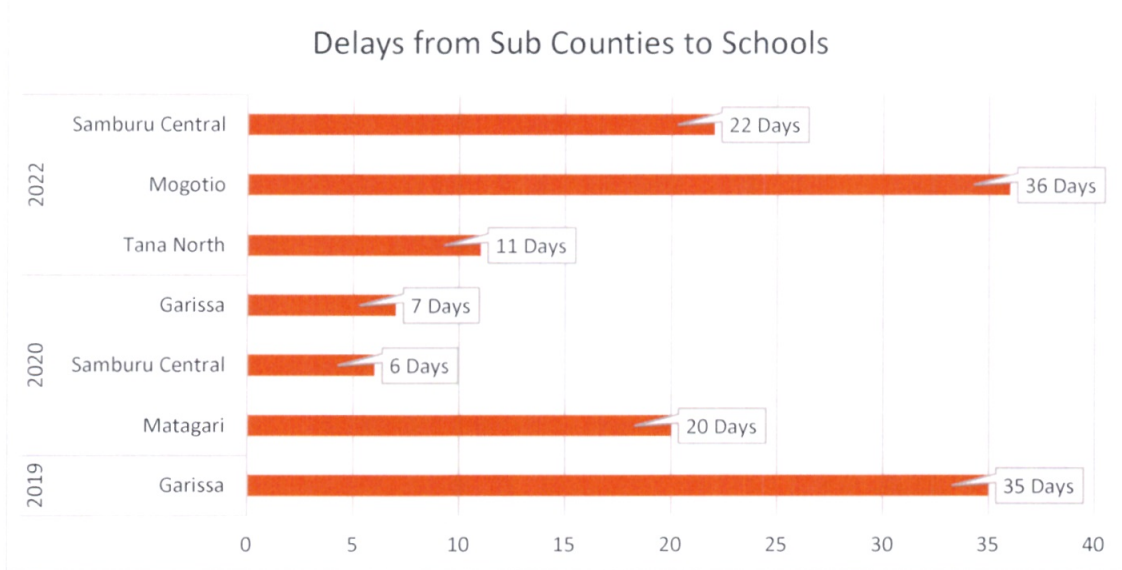
### c) Challenges in Delivery of Food Commodities from Sub-County to Schools

4.35 Once the food was received at the sub county level, logistical and resource challenges led to further delays in the second level of transportation. It took between six (6) and thirty-six (36) days for the Sub County Directors Education (SCDEs) to deliver the food commodities to beneficiary schools once the

<sup>29</sup> State Department for Early Learning & Basic Education Professional Opinions for Procurement of Food Commodities and Transportation Services FY 2018/19, 2020/21 and 2021/22

complete basket is available at the Sub County stores as shown in **Figure 9** below.

Figure 9: Delays in Delivery of Food Commodities from SCDEs to Schools



Source: OAG Analysis of Delivery Notes

4.36 The delays were attributed to the vastness of sub counties. For instance, Kamaguru Primary School in Tana North sub county is 370 Km from the National Cereals and Produce Board store. Further, the SCDEs do not receive communication in time to allow them to procure secondary transportation services before the food commodities arrive.<sup>30</sup>

4.37 The SCDEs have also experienced challenges in acquiring secondary transportation due to provision of inadequate funds. Interviews with Garissa, Garbatulla, Tana River and Mogotio SCDEs revealed the funds availed by SDEL&BE do not take into consideration variation in distance from sub county stores to beneficiary schools and loading and offloading costs. For example, the SCDE of Garbatulla sub county received Ksh. 600,000 for transportation while the sub county required Ksh. 1,000,000 to transport the food commodities to all schools. Interviews with five (5) SCDEs<sup>31</sup> established that they have had to find ways to negotiate with transporters to transport the food commodities without full payment leading to an accumulation of pending bills. In extreme cases food was

<sup>30</sup> Interviews with SCDEs in Mogotio and Garbatulla

<sup>31</sup> Balambala, Tana North, Tana River, Isiolo, Garbatulla, Samburu Central

exchanged for transport services thereby reducing the amount of food that eventually reached the schools.

4.38 A breakdown of pending bills is outlined in **Table 9** below and it indicates the amounts owed to transporters in three (3) sub counties. Due to these pending bills, prospective transporters are unwilling to offer their services. In some cases, the challenges in secondary transportation have led to schools using their own meagre funds to transport the food commodities from the SCDEs.<sup>32</sup>

*Table 9: Breakdown of Sub County Pending Bills*

SUB COUNTY	FINANCIAL YEAR	PENDING AMOUNT (KSH)
TANA NORTH	2022	4,500,000
ISIOLO	2022	1,249,007
BALAMBALA	2022	800,000
GARBATULLA	2021	765,000
SAMBURU CENTRAL	2019	543,678

*Source: Interviews, SCDE Correspondence with MoE and Local Service Orders from SCDEs to SDEL&BE*

## **Inadequate Measures for Provision of Safe Food**

### **a) Inadequate Food Store Condition**

4.39 To mitigate the risks to food safety and quality, the Home-Grown School Meals Implementation Guidelines require that a properly maintained food store should be clean and free from pests, well ventilated, secure, located away from dumping sites and spacious among other requirements as outlined in [Appendix V](#).

4.40 The school stores were inadequate as none met all the requirements of a good food store as shown in **Table 10** below.<sup>33</sup> Only four (4) out of twenty-two (22) schools had clean stores. None of the schools had put in place adequate measures to prevent invasion of pests in food commodities stores. For example, Kone Primary School had to dispose of rice and beans in August 2020 that had been infested by black insects and mould.<sup>34</sup> Sixteen (16) out of twenty-two (22) schools did not have stores spacious enough to fit food commodities meant for one term, for example Ledero Primary School store that has a floor area of

<sup>32</sup> Interview with Tana North SCDE and Review of SMP Joint Monitoring report, 2021

<sup>33</sup> Observation of School Stores in 22 Schools

<sup>34</sup> Kone Primary School SMPC Meeting Minutes dated 2 August 2020

approximately six (6) square meters. Twelve (12) out of twenty-two (22) schools did not have proper windows to enhance ventilation for prevention of moisture contamination of food commodities.

4.41 Despite all schools having measures in place to enhance security, for example access controls and locking of stores, five (5) out of twenty-two (22) schools had temporary structures as stores thus being prone to burglary. For example, the Fahari Primary School store was broken into during school holidays and eight (8) bags of rice and two (2) Jerry Cans of oil were stolen. The stolen rice would have been enough to feed pupils for about four (4) weeks and the oil for about six (6) to seven (7) weeks.<sup>35</sup> Interviews with school officials expressed the need for better stores adding that sometimes they use offices, staffroom or classrooms to store the food.

*Table 10: Analysis of the Condition of School Storage Rooms*

<b>CRITERIA</b>	<b>NUMBER THAT MET CRITERIA</b>	<b>NUMBER THAT DID NOT MEET CRITERIA</b>
<b>AWAY FROM DUMPING SITE</b>	21	1
<b>AWAY FROM SANITATION AREA</b>	21	1
<b>WELL - FITTED DOORS</b>	18	4
<b>ROOF</b>	15	7
<b>WINDOWS</b>	10	12
<b>WALLS AND FLOORS</b>	10	12
<b>SECURITY</b>	9	13
<b>ADEQUATE SPACE</b>	6	16
<b>LIGHTING</b>	5	17
<b>CLEAN</b>	4	18
<b>STACKING DONE ACCORDING TO GUIDELINES</b>	2	20
<b>FIRE PRECAUTION</b>	0	22
<b>MEASURES AGAINST INVASION BY PESTS</b>	0	22

*Source: OAG Observation of School Stores*

<sup>35</sup>Interviews with the Headteacher Fahari Primary School and Case Occurrence Book Number: 20/21/12/2022 at 17:48Hrs: Bura Police Station



4.42 The condition of stores is as illustrated in **Figure 10** below:

*Figure 10: State of School Food Storage Rooms*



**Photo A:** Improper stacking of food commodities at Matagari Primary School, Garbatulla Sub County, Isiolo (17 February, 2023)

**Photo B:** Mixed use store at Muyuni Primary School, Ganze Sub County, Kilifi (24 January, 2023)

**Photo C:** Temporary store structure in Mbirithi Primary School, Kieni West Sub County, Nyeri (13 February, 2023)

**Photo D:** Food Commodities stored in General supplies store due to theft at Fahari Primary School, Tana North Sub County, Tana River (27 January, 2023)

4.43 The inadequacy of the food store conditions poses a risk to the safety and quality of food commodities.

## b) School Kitchen Conditions Not Meeting the Required Standards

4.44 The qualities of a good school kitchen include proper ventilation, access to clean water, energy saving jikos and clean food preparation surfaces among others as outlined in [Appendix V](#).<sup>36</sup> None of the kitchens met all the required standards as shown in **Table 11** below.<sup>37</sup> Six (6) schools had temporary structures as kitchens. Eight (8) out of twenty-two (22) schools did not have a well-ventilated kitchen while nine (9) did not have access to clean water for cooking and washing. Fourteen (14) of the twenty-two (22) schools did not have functional energy saving jikos. For instance, Lomanira, Kone and Ngatataek Primary Schools did not have any energy saving *jikos* and cooked using the 3 - stone hearth. Twenty (20) schools had kitchen floors that were not easy to clean as some were earthen and others potholed. Only two (2) schools had kitchens with clean food preparation surfaces.

Table 11: Analysis of the Condition of School Kitchens

CRITERIA	SCHOOLS THAT MET CRITERIA	SCHOOLS THAT DID NOT MEET CRITERIA
AWAY FROM DUMPING SITE	17	5
CLOSE TO STORE	16	6
WELL VENTILATED	14	8
CLEAN WATER FOR COOKING AND WASHING	13	9
SPACIOUS	9	13
FIXED ENERGY SAVING JIKOS/STOVES	8	14
EASY TO CLEAN	2	20
CLEAN FOOD PREPARATION SURFACES	2	20
DISH RACK	1	21
WATER DRAINAGE SYSTEM	1	21
UTENSILS	0	22

Source: OAG Observation of School Kitchens

4.45 The condition of kitchens is as illustrated in **Figure 11** below:

<sup>36</sup> Home Grown School Meals Programme Guidelines 2016

<sup>37</sup> Observation of Kitchens in 22 schools

Figure 11: State of School Food Kitchens



**Photo A:** Temporary Kitchen structure at Kone Primary School, Balambala Sub County, Garissa (31 January, 2023)

**Photo B:** Traditional three stone cooking method in Lomanira Primary School, Mogotio Sub County, Baringo (24 February, 2023)

**Photo C:** Potholed kitchen floor at Elsa Primary School, Isiolo Sub County, Isiolo (16 February, 2023)

**Photo D:** Food preparation surface at Muyuni Primary School, Ganze Sub County, Kilifi (24 January, 2023)

4.46 The inadequacy of the kitchen conditions pose a risk to the safety and quality of food consumed by pupils.

### c) Inadequate Access to Clean and Safe Water

4.47 Clean and safe water at schools is essential for food preparation, drinking, cleaning of utensils and handwashing.<sup>38</sup> The audit found irregular supply of water at the sampled schools. As shown in **Table 12** below, nineteen (19) of the thirty (30) sampled schools did not have access to a reliable source of water.

Table 12: Analysis of Reliability of Sources of Water at Schools

SUB COUNTY	SCHOOL	COMMENT
KALOLENI	Mnyenzi	Unreliable
GANZE	Muyuni	Unreliable
TANA NORTH	Fahari	Unreliable
GARISSA	Garissa School for the Deaf	Unreliable
BALAMBALA	Kone	Unreliable
THARAKA NORTH	Gaciongo	Unreliable
KIENI WEST	Mbirithi	Unreliable
DAGORETTI	Dagoretti Muslim	Unreliable
MWALA	Kikuulumi	Unreliable
ISINYA	Isinya Boys	Unreliable
KALAMA	Ianzoni	Unreliable
BARINGO CENTRAL	Chesongo	Unreliable
MOGOTIO	Lomanira	Unreliable
KIBRA	Joseph Kangethe	Unreliable
	Kibra	Unreliable
ISIOLO	Elsa	Unreliable
SAMBURU CENTRAL	Maralal	Unreliable
	Ledero	Reliable
	Suguta Mar Mar	Unreliable
KAJIADO CENTRAL	KMQ	Reliable
	Ngatataek	Unreliable
MATHARE	Daima	Reliable
	Salama	Reliable
WESTLANDS	Kihumbuini	Reliable
	Kabete Vet Lab	Reliable
ATHI RIVER	Ngalalya	Reliable
TANA RIVER	Wenje	Reliable
THARAKA SOUTH	Kamatungu	Reliable
KIENI EAST	Aguthi	Reliable
GARBATULA	Matagari	Reliable

Source: Interviews with Headteachers

<sup>38</sup> Home Grown School Meals Programme Guidelines 2016

4.48 The audit noted that there is no coordination between SDEL&BE and the Ministry of Water, Sanitation and Irrigation to ensure access to reliable sources of water in the schools. The inadequate access to water at schools pose challenges to the preparation of food and health of pupils.

### **Inadequate Measures for Provision of Nutritious Food**

#### **a) Failure to Deliver a Complete Food Basket**

4.49 Pupils are supposed to be served a meal comprising cereals, pulses, vegetable oil and salt which form a complete food basket.<sup>39</sup> Despite this requirement, the audit noted instances where SDEL&BE had not delivered certain components of the food basket to schools. In 2022 all schools in Tana North Sub County only received rice without the accompanying pulses, salt and vegetable oil causing the pupils to only consume rice.<sup>40</sup> In 2020 and 2022, Kone Primary School did not receive salt and vegetable oil.<sup>41</sup> In 2018, Kone, Garissa School for the Deaf and Matigari Primary Schools did not receive salt.<sup>42</sup> Additionally, in 2019, Garissa School for the Deaf did not receive salt and vegetable oil.<sup>43</sup>

4.50 In instances where an incomplete basket is delivered by SDEL&BE, pupils are served what is available owing to the severity of the hunger<sup>44</sup> thus frustrating achievement of the nutritional objectives of the programme. The delivery of an incomplete food basket was caused by inefficiencies in procurement of food commodities where some food commodities were not procured at all<sup>45</sup>.

#### **b) Lack of Supplementation with Fruits and Vegetables**

4.51 Schools are to establish school gardens to supplement the food rations provided by the programme. Additionally, parents and well-wishers are encouraged to support the feeding programme by providing or donating additional foodstuffs not in the food basket like fruits and vegetables.<sup>46</sup>

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<sup>39</sup> Home Grown School Meals Programme Implementation Guidelines, 2016

<sup>40</sup> Review of delivery notes at Tana North Sub County

<sup>41</sup> Review of delivery notes at Kone Primary School

<sup>42</sup> Review of delivery notes in Kone, Garissa School for the Deaf and Matigari Primary Schools

<sup>43</sup> Review of delivery notes in Garissa School for the Deaf

<sup>44</sup> Interviews with the headteacher Fahari Primary School

<sup>45</sup> Review of LPOs and Professional Opinion FY 2018/19 and 2021/22 where vegetable oil was procured

<sup>46</sup> Home Grown School Meals Programme Implementation Guidelines, 2016

- 4.52 There was no supplementation of the food commodities with vegetables and fruits in all the sampled schools except Aguthi and Joseph Kangethe Primary Schools which served meals with vegetables from their gardens.<sup>47</sup> Schools are unable to establish gardens due to inadequate access to water<sup>48</sup> and lack of farm implements<sup>49</sup>. Parents in twenty-eight (28) schools are unable to supplement the food basket due to poverty<sup>50</sup> and harsh climatic conditions that do not support agricultural activities<sup>51</sup>.
- 4.53 Further, there was no coordination between the SDEL&BE and the Ministry of Agriculture to offer complimentary support to school meals through financial and technical advice on farming initiatives as well as on how to diversify meals by incorporating varieties of tubers, vegetables, pulses and cereals.
- 4.54 The lack of supplementation with fruits and vegetables hampers achievement of the nutritional needs of the pupils thus affecting their growth and development.
- 4.55 An illustration of the school gardens in Aguthi and Joseph Kangethe Primary School is as shown in **Figure 12**.

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<sup>47</sup> Interviews with head teachers in 27 schools and Observation

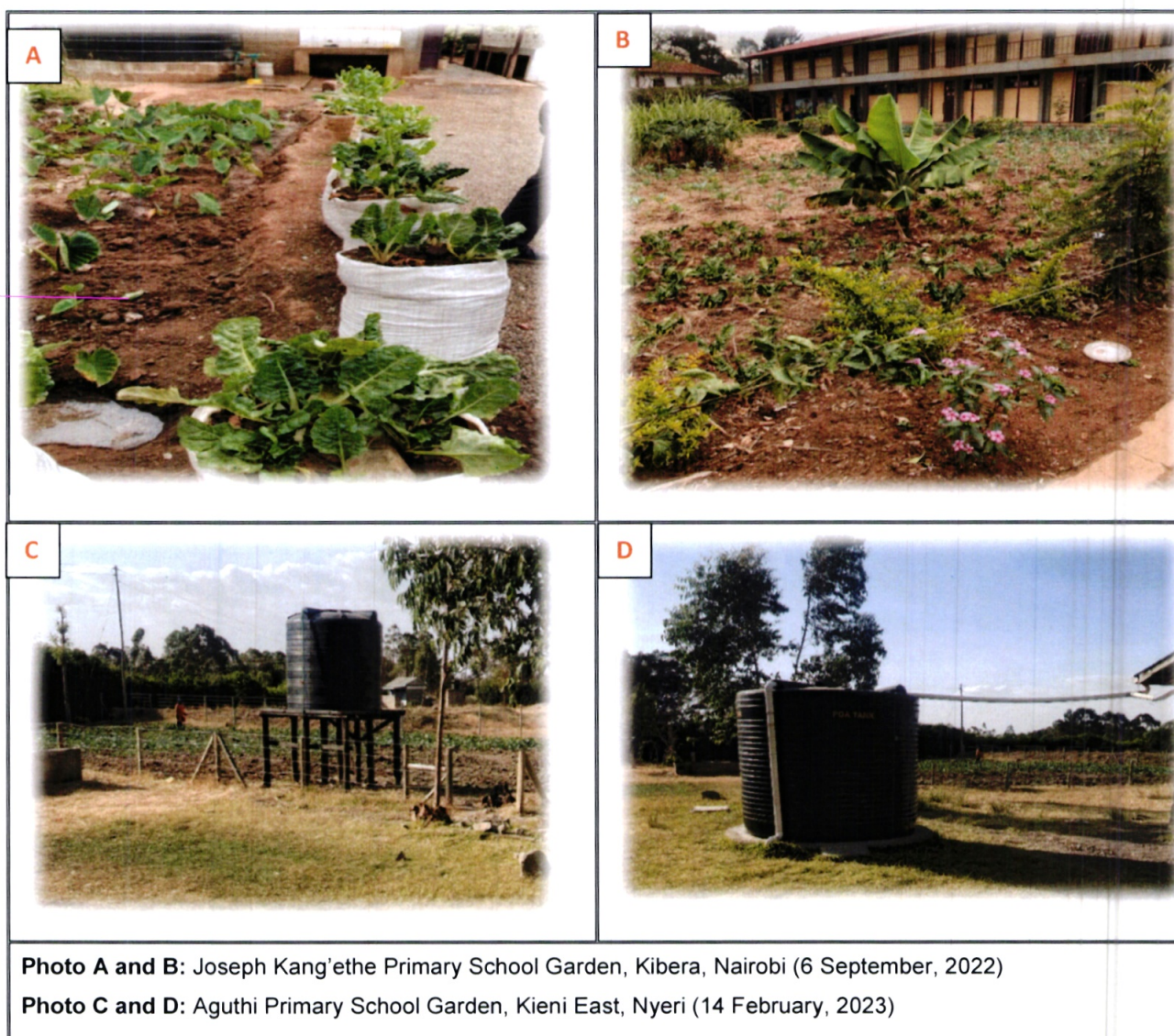
<sup>48</sup> Interviews with head teachers Wenje, Suguta MarMar, Lomanira and Mbirithi Primary Schools

<sup>49</sup> Interviews with head teachers Mnyenzi and Chesongo Primary Schools

<sup>50</sup> Interviews with head teachers Gaciongo, Ngatataek and Kihumbuini Primary Schools

<sup>51</sup> Interviews with head teachers in all sampled schools except Kabete Vet Lab Primary School

Figure 12: Examples of Schools Undertaking Meal Supplementation



### Inadequate Coordination with Stakeholders for Programme Implementation

4.56 The National School Meals and Nutrition Strategy, 2017-2022 envisages an inter-sectoral coordination framework to ensure seamless coordination between various ministries and other stakeholders for successful implementation of the programme. This requires formation of Inter-Ministerial Committees at national, county and Sub County levels which will serve as the main mechanisms for discussing the implementation of the programme.

4.57 There were no inter-ministerial committees established at national, county and sub county levels to act as forums for stakeholders to deliberate on matters

regarding the implementation of the programme.<sup>52</sup> As a result of this, schools experienced challenges in implementation of the programme, for example lack of access to water that would have been addressed by the Ministry of Water, Sanitation and Irrigation (MoWSI) and Public Health Officers (PHOs) not being present during inspection of food commodities that would have been addressed by the Ministry of Health (MoH). Further, inadequate infrastructure would have been addressed by SDEL&BE linking the community with schools. The audit found no linkages either to small scale farmers by Ministry of Agriculture through the committees.

### **Lack of Sufficient Training on Programme Implementation**

4.58 For effective implementation of the programme, regular trainings should be provided to key programme implementers at all levels on food handling, hygiene and safety, procurement and record keeping.<sup>53</sup>

4.59 Since 2017 and up to 2022, the implementers of the programme such as SCDEs, head teachers, SMP teachers and cooks in various sub counties and schools have not received regular training as planned. Review of Annual Work Plans for Financial Years 2018/19, 2019/20 and 2020/21 revealed that the SDEL&BE had planned to provide trainings to programme implementers however no evidence of the trainings was provided. Documentary reviews show that in May 2022, SDEL&BE in conjunction with World Food Programme (WFP) mounted a training on School Meals Management to programme implementers in more than eleven (11) counties<sup>54</sup>. The trainings covered supply chain management, record keeping and digitalization among other topics.

4.60 In the period under review, in seven (7) of the sampled schools and four (4) sub counties, the programme implementers had not received any training by the SDEL&BE on programme implementation. Further, eight (8) of the schools and six (6) sub counties had been trained only once and one (1) school and five (5) sub counties had been trained twice as shown in **Figure 13** below.

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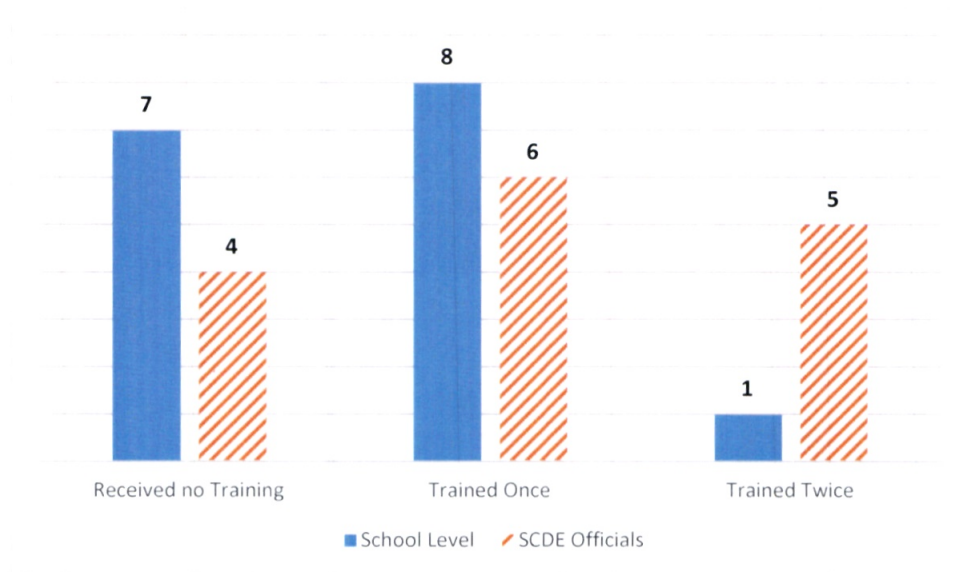
<sup>52</sup> Interviews with Sub County Directors of Education in all sampled Sub Counties

<sup>53</sup> The National School Meals and Nutrition Strategy (2017 – 2022) requires regular trainings to programme implementers for successful and effective implementation of the programme.

<sup>54</sup> Tana River, Garissa, Isiolo, Marsabit, Turkana, Samburu, Baringo, West Pokot, Wajir, Mandera and Kwale



Figure 13: Analysis of number of Trainings Held (2017 - 2022)



Source: Interviews with SCDEs and headteachers

4.61 Lack of regular training has affected programme implementation particularly where programme implementers are newly incorporated into the programme due to staffing changes.<sup>55</sup> For example, the SMP teacher in Mnyenzi Primary School had been transferred and neither the new SMP teacher nor the Headteacher had previously interacted with the programme. As a result, the school did not maintain records on the programme.

### Inadequate Monitoring and Evaluation of the Programme

4.62 At national level, targeted monitoring is to be carried out by the Technical Committee for the School Meals Programme and Senior Officers from SDEL&BE on a termly basis.<sup>56</sup> In the period under the review, monitoring and evaluation of the programme by the Technical Committee for the School Meals Programme and Senior Officers has not been done except in Term 3 2020.<sup>57</sup> Despite SDEL&BE planning to undertake monitoring and evaluation activities in Financial Years 2018/2019 and 2019/2020, the same was not conducted.<sup>58</sup>

<sup>55</sup> Staff transfers or retirement

<sup>56</sup> Home Grown School Meals Implementation Guidelines, 2016

<sup>57</sup> Joint Monitoring Report by Ministry of Education and World Food Programme

<sup>58</sup> Review of Annual Workplans for Financial Years 2018/19, 2019/20 and 20220/21

- 4.63 At Sub County level, the officers are expected to conduct spot checks to selected schools to ensure the programme is being implemented as required.<sup>59</sup> The audit however found that Sub County Directors of Education (SCDEs) do not conduct spot checks at schools to monitor programme implementation.<sup>60</sup> Further, issues such as delay of funds, wrong enrolment numbers, lack of SMP books to record food uptake and other issues would have been identified sooner.
- 4.64 Interviews with Headteacher and SMP members from Kamatungu Primary School in Tharaka South revealed that the Head teacher had used the funds from the programme to pay for a trip to Mombasa and could also not account fully for the money as he had used the funds to feed boarding pupils in his school, contrary to the stipulations of the funding. An effective monitoring and evaluation framework would have identified such issues in good time and remedied the issues.
- 4.65 The lack of monitoring was attributed to inadequate financial and human resources.<sup>61</sup> In the period under review, the sub counties have not been allocated funds for monitoring and evaluation<sup>62</sup>. Sub Counties do not have the requisite number of staff in different cadres<sup>63</sup> to enable monitoring and evaluation, for instance Tana North and Tharaka North sub counties that have the SCDE as the only staff member. SCDEs also indicated challenges in moving around the sub county for monitoring and evaluation as thirteen (13)<sup>64</sup> lacked vehicles.
- 4.66 Lack of monitoring and evaluation of the programme may lead to the State Department for Early Learning and Basic Education failing to determine and resolve challenges and learning from successes. For instance, SDEL&BE may not be aware of, how the funds and food commodities are being utilized by schools in the programme.

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<sup>59</sup> Home Grown School Meals Implementation Guidelines, 2016

<sup>60</sup> Interviews with SCDEs in all sampled sub counties

<sup>61</sup> Interviews with Sub County Directors of Education in all sampled Sub Counties

<sup>62</sup> Interviews with Sub County Directors of Education in all sampled sub counties and review of AIEs in Garissa, Tharaka North, Isiolo, Tana River and Samburu Central sub counties

<sup>63</sup> Sub County Director of Education, Quality Assurance Officers and Education Officers

<sup>64</sup> Interviews with Sub County Directors of Education in Baringo Central, Isiolo, Tana North, Tana River, Kaloleni, Tharaka North, Kalama, Kajiado Central, Samburu Central, Ganze, Kiini West, Tharaka South and Garissa

## Incomplete Record Keeping

- 4.67 Records are essential for effective and efficient management of a programme. They promote accountability in utilization of resources, facilitates monitoring and evaluation, ensures compliance, enables programme continuity, aids communication and reporting and contributes to research and knowledge sharing.
- 4.68 The audit found gaps in record keeping at national, sub county and school level. There was inadequate data on payment vouchers, comprehensive list of beneficiaries and disbursement schedules at SDEL&BE to track and record funds flow. There were incomplete sets of waybills, distribution plans, disbursement schedules at the sub counties<sup>65</sup> and schools<sup>66</sup> to account for the food supplied.
- 4.69 The audit also found that SCDEs did not have SMP7 forms to account for the food utilization. For instance, only Garbatulla and Garissa kept SMP7 records however they were not up to date. Further, some of the schools did not have SMP6 forms and even in some cases such as in Garissa, the headteacher had to draw up a template to record food intake.
- 4.70 In addition, many of the records were scanty and in some cases the records were incorrectly filled. The failure to maintain these records was attributed to the failure by SDEL&BE to provide SMP forms to the schools and in ten<sup>67</sup> sub counties. The audit also found no evidence of enforcement or guidelines given by SDEL&BE to aid on record keeping for the implementers.

## No Performance Indicators and Baselines to Monitor and Report on Impact of the Programme

- 4.71 As best practice, the State Department for Early Learning and Basic Education is required to set key performance indicators aligned with the objectives of the programme to assist in gauging the impact of its activities, as well as progress towards attaining its objectives for continuous improvement of programme implementation.

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<sup>65</sup> All sampled sub counties

<sup>66</sup> All sampled schools

<sup>67</sup> Balambala, Kieni East, Kieni West, Mogotio, Baringo Central, Ganze, Kaloleni, Tharaka North, Tharaka South, Tana River

- 4.72 The audit noted there is no existing framework to measure the impact of the programme. Further, interviews with SDEL&BE officials established that they had not developed performance indicators and baselines to monitor and report on the impact and progress of the programme implementation.
- 4.73 The audit could not establish the baseline data as at 2009 when SDEL&BE took over the programme from WFP. Basic and critical data such as the number of pupils, schools, and sub counties that were under the programme at the time was not provided by SDEL&BE. Without this reference point, it becomes difficult to determine the program's impact and identify any improvements or setbacks.
- 4.74 Further the audit did not get any annual or periodic reports that outlined the impact of the programme each year on any of these metrics. Crucial data on training and capacity building a key element in the success of the programme such as number and type of trainings provided, beneficiaries of the training or even impact of the trainings were not provided by SDEL&BE. Interviews with officials at both national and sub county level showed lack of awareness on this data, or any requirement to track and report on it. Further SDEL&EB could not provide data on the above-mentioned statistics for the final year under review FY 2021/2022.
- 4.75 The gaps in data management, absence of baseline data, lack of continuous tracking and inability to measure progress within the programme, makes it difficult to accurately evaluate its effectiveness and determine the impact on the target beneficiaries. Without clear indicators of impact, it becomes difficult to gauge the programme's value and demonstrate its contribution to desired outcomes. As a result, the implementers and stakeholders do not know the performance of the programme.

### **Transition of the Programme**

- 4.76 Interviews with the Ministry of Education and National Council for Nomadic Education in Kenya (NACONEK) established that the programme had been moved to the National Council for Nomadic Education in Kenya. NACONEK is a Semi-Autonomous Government Agency in the Ministry of Education, anchored under The Directorate of Primary Education. It was established by the Basic Education Act, 2013 Section 94 and the Sixth Schedule.

4.77 Interviews with NACONEK, reveals that at the time of the programme handover from WFP to GoK in 2018, it did not have the capacity to implement the programme and therefore only took over in 2022 upon having the capacity to implement it under its mandate of expanding education in ASALs. As at the time of the audit, it was still using both the in-kind and cash transfer modalities and covering the same regions, all the arid counties, and schools and only select semi-arid sub counties and schools.

4.78 Interviews revealed it had an expanded budget of Ksh. 5.6 Billion in FY 2022/23 which has led to more feeding days for the schools. Pupils were fed for the entire two terms in both the in – kind and cash transfer modalities. Further, they are still using the 10 shilling and 12 shilling per meal costing for cash transfer and in-kind modality respectively. They informed the audit team that they were aware that this was not the correct valuation and were working with Rockefeller Foundation to establish true costing and adjust accordingly. No needs assessment had been done at the time of the audit and a Strategic Plan was still in draft form.

4.79 NACONEK outlined different strategies they were implementing to counter the challenges experienced by the programme under SDEL&BE. They include;

- Mobilization of more resources for the programme,
- Advised the SCDES to share the enrolment data with the County Education Board so as to include all pupils, even those without birth certificates on NEMIS,
- Re-targeting exercise to identify areas of need in semi-arid areas and urban informal settlements
- Identification and streamlining of procurement and logistical inefficiencies,
- Allocation of additional resources for monitoring and evaluation,
- Increased funding for secondary transportation, fumigation and storage,
- Expansion of the program to include central kitchen modality for informal settlement in urban areas,
- Piloting of the home-grown element through the Kuno Project for application to other areas.
- Strategic partnerships.

## CHAPTER 5: CONCLUSION

The State Department for Early Learning and Basic education has established systems and processes to implement the National School Meals and Nutrition Programme. However, the systems have not been efficient and effective in ensuring access to adequate, safe and nutritious school meals by pupils in ASALs and urban informal settlements.

- 5.1 The State Department for Early Learning and Basic Education has not considered the changing food prices and accuracy of the enrolment data used in planning for the programme. As a result, the food commodities provided are insufficient to feed pupils every school day.
- 5.2 The State Department for Early Learning and Basic Education has been inefficient in procurement and transportation of food commodities and disbursement of funds leading to delays in delivery of food to schools.
- 5.3 The State Department for Early Learning and Basic Education has not ensured the schools have proper food stores and kitchens, access to clean and safe water and supplementation of meals with fruits and vegetables. In some instances, the SDEL&BE has not ensured delivery of a complete food basket. This has resulted in the risk of consumption of food that is not safe and nutritious.
- 5.4 The State Department for Early Learning and Basic Education has not conducted adequate monitoring and evaluation of the programme at all levels of implementation. This has led to SDEL&BE failing to determine the extent of challenges facing the programme, to enable the implementation of corrective measures.
- 5.5 The State Department for Early Learning and Basic Education has not ensured coordination of multi – sectoral planning and intervention for successful implementation of the programme. There were no inter-ministerial committees at all levels for the stakeholders to deliberate on the implementation of the programme.
- 5.6 The State Department for Early Learning and Basic Education has not ensured that regular trainings are provided to the key implementers of the programme. Over the period under review, the trainings have been irregular as programme implementers in some sub-counties and schools have not been trained at all while others have been

trained once or twice. As a result, the implementers have not been kept abreast on how the programme is to be implemented.

## CHAPTER 6: RECOMMENDATIONS

- 6.1 In view of the findings and conclusion of the audit, the Auditor-General proposes the following recommendations for implementation by the State Department for Early Learning and Basic Education.
- 6.2 To ensure school meals are sufficient to feed pupils every school day, SDEL&BE should:
- a) Continuously carry out market research to ascertain the actual cost of a meal so as to better inform budgeting and planning of the programme;
  - b) Ensure the enrolment data used for planning for the programme reflects the actual enrolment in beneficiary schools;
  - c) Establish working synergy with County Governments to ensure both primary school and Early Childhood Development Education pupils have access to school meals; and
  - d) Ensure equity in the provision of school meals in both the In kind and cash transfer modalities of programme implementation.
- 6.3 To ensure school meals are provided to pupils by the first day of the school term, SDEL&BE should:
- a) Streamline procurement of food commodities to ensure a complete basket is delivered in sub counties within a reasonable duration;
  - b) Ensure adequate funds for secondary transportation are provided to the Sub County Director of Education in time to allow for procurement of transportation services;
  - c) Consider distance of schools from the sub county stores and loading and offloading charges when allocating funds for secondary transportation; and
  - d) Ensure disbursement of funds to cash transfer schools in time to allow procurement and delivery of food commodities to schools.
- 6.4 To ensure provision of safe, quality and nutritious school meals, SDEL&BE should:
- a) Explore mechanisms of ensuring the stores and kitchens in schools meet all the required standards;
  - b) To coordinate with the Ministry of Water to ensure reliable access to clean and safe water in schools;



- c) To coordinate with the Ministry of Agriculture to offer complimentary support to school meals through financial and technical advice on farming initiatives as well as diversification of meals through incorporation of varieties of tubers, vegetables, pulses and cereals; and
- d) Carry out capacity building at schools to ensure they are able to undertake activities that enhance the supplementation of the meals provided to pupils including provision of farm implements.

6.5 To ensure coordination with stakeholders for programme implementation, SDEL&BE should establish Inter – ministerial committees at all levels for successful implementation of the programme.

6.6 To ensure effective monitoring and evaluation of the programme, SDEL&BE should:

- a) Provide adequate financial and human resources; and
- b) Digitize programme accountability documents.

6.7 The State Department for Early Learning and Basic Education should consider regular focussed training of key implementers of the programme to enable effective and high standards of programme implementation.

**APPENDIX I: ASSESSMENT CRITERIA**

AUDIT QUESTION	CRITERIA	SOURCE
<b>IMPACT OF THE PROGRAMME</b>	<p>The Home – Grown School Meals programme has objectives categorized into educational and agricultural as follows:</p> <p><b>Education related objectives</b></p> <ul style="list-style-type: none"> <li>a) Increase school enrolment;</li> <li>b) Stabilize pupil attendance and ability to concentrate on school tasks;</li> <li>c) Improve transition from one grade and level to another; and</li> <li>d) Contribute to improving the health and nutrition status of the child.</li> </ul>	<p>Home Grown School Meals programme Implementation Guidelines, August 2016, page 2 and 3</p>
<b>INSUFFICIENT FOOD COMMODITIES TO FEED PUPILS EVERY SCHOOL DAY</b>	<p>The National School Meals &amp; Nutrition Strategy 2017 – 2022, requires SDEL&amp;BE to ensure that pre-primary and primary school pupils in ASALs and urban informal settlements have access to a midday meal every school day.</p>	<p>National School Meals and Nutrition Strategy 2017 – 2022, page 10</p>
<b>HAS SDEL&amp;BE ENSURED FUNDS ARE CONSISTENTLY DISBURSED FOR IMPLEMENTATION OF THE</b>	<p>To ensure provision of school meals every school day of the year, funds need to be regularly availed to schools for the procurement of food commodities.</p> <p>According to the National School Meals and Nutrition Strategy 2017 – 2022, one of the guiding principles to</p>	<p>National School Meals and Nutrition Strategy 2017 – 2022, page 21</p>

AUDIT QUESTION	CRITERIA	SOURCE
	guarantee sustainability of the programme is stable government funding.	
<b>HAS SDEL&amp;BE ENSURED AVAILABILITY OF MEALS FROM THE BEGINNING OF THE TERM?</b>	According to the National School Meals and Nutrition Strategy 2017 - 2022, SDEL&BE is to provide nutritious midday meals to pre – primary and primary school children in ASALs and Urban informal settlements every school day of the year.  In this respect, SDEL&BE is required to ensure that food is available for pupils from the day school opens to the final day of the school term.	National School Meals and Nutrition Strategy 2017 – 2022, page 10
<b>MEASURES FOR PROVISION OF SAFE, QUALITY AND NUTRITIOUS FOOD TO PUPILS?</b>	The National School Meals & Nutrition Strategy 2017 – 2022, requires SDEL&BE as the lead implementing agency to coordinate multi – sectoral planning and intervention for successful implementation of the programme	National School Meals and Nutrition Strategy 2017 – 2022, page 33 and 34
<b>HAS SDEL&amp;BE ENSURED APPROPRIATE FOOD HANDLING PRACTICES?</b>	According to the HGSMMP guidelines, it is critical to ensure that food is handled (transportation, storage, preparation) well with regards to the highest quality and safety handling procedures	Home Grown School Meals programme Implementation Guidelines, August 2016, page 22
<b>HAS SDEL&amp;BE ENSURED QUALITY CHECKS ARE</b>	According to the HGSMMP Guidelines, August 2016, prior to food delivery, the headteacher is required to inform the SMPC	Home Grown School Meals programme Implementation

AUDIT QUESTION	CRITERIA	SOURCE
<p><b>CONDUCTED ON THE FOOD COMMODITIES?</b></p>	<p>members and, where possible the local public health officer to ensure that they are available during the arrival of the food commodities at the school</p> <p>The Guidelines also advise the school management to periodically invite a public health officer to inspect the food store and the quality of the food commodities to avert possible food losses</p>	<p>Guidelines, August 2016, page 24 &amp; 25</p>
<p><b>HAS SDEL&amp;BE ENSURED KITCHENS AND STORES IN THE SCHOOLS MEET THE REQUIRED STANDARDS?</b></p>	<p>A school should strive to have a store dedicated for the HGSMP food commodities only. Building materials, text books and other school supplies should be kept in a separate room or store. A good food store should have then following qualities: -</p> <p><b>Qualities of a good store</b></p> <ol style="list-style-type: none"> <li>1. Adequate space for intended amount of food;</li> <li>2. Proper ventilation;</li> <li>3. Proper lighting;</li> <li>4. Secure;</li> <li>5. Away from dumping site;</li> <li>6. Away from the sanitation area;</li> <li>7. Should have fire precaution e.g. fire extinguishers, sand buckets;</li> <li>8. Non – leaking roof;</li> <li>9. Unbroken windows;</li> <li>10. Well fitted doors;</li> <li>11. Uncracked walls and floor;</li> </ol>	<p>Home Grown School Meals programme Implementation Guidelines, August 2016, page 23.</p>

AUDIT QUESTION	CRITERIA	SOURCE
	<p>12. Control measures against invasion by rats, mice, weevils;</p> <p><b>Qualities of a Good Kitchen</b></p> <p>1) Spacious and well – ventilated;</p> <p>2) Easy to clean;</p> <p>3) Should be located away from dumping area;</p> <p>4) Have clean water for cooking and washing of utensils;</p> <p>5) Clean food preparation surfaces e.g table/bench;</p> <p>6) Have dish racks for placing utensils and enough appropriate utensils;</p> <p>7) Have a water drainage system;</p> <p>8) Have fixed energy saving jikos and stoves;</p> <p>9) Be close to the store; and</p> <p>10) Have a serving area</p>	<p>Home Grown School Meals Programme Implementation Guidelines, August 2016, page 44</p>
<p><b>HAS SDEL&amp;BE ENSURED COORDINATION OF MULTI – SECTORAL PLANNING AND INTERVENTION FOR SUCCESSFUL IMPLEMENTATION OF THE PROGRAMME?</b></p>	<p>The National School Meals &amp; Nutrition Strategy 2017 – 2022, requires the SDEL&amp;BE as the lead implementing agency to coordinate multi – sectoral planning and intervention for successful implementation of the programme.</p>	<p>Home Grown School Meals programme Implementation Guidelines, August 2016, page 22</p>
<p><b>DOES SDEL&amp;BE CARRY OUT ADEQUATE MONITORING AND EVALUATION OF THE PROGRAMME?</b></p>	<p>According to the HGSMMP Guidelines, August 2016, Monitoring and Evaluation is essential for the success of the HGSMMP. It is important in giving information about</p>	<p>Home Grown School Meals programme Implementation Guidelines,</p>

AUDIT QUESTION	CRITERIA	SOURCE
	<p>progress of implementation and efficiency of the programme.</p> <p>Participatory monitoring of HGSMP will be undertaken. This will include the headteacher, SMPC, Sub – County, County and National officers. The guidelines further state that targeted monitoring is required to be carried out at National level by the Technical Committee for the School Meals programme and senior officers from SDEL&amp;BE on a termly basis.</p>	<p>August 2016, page 55 and 56</p>
<p><b>HAS SDEL&amp;BE ENSURED MEALS ARE SUPPLEMENTED WITH VEGETABLES?</b></p>	<p>The HGSMP Guidelines, August 2016 provides for the need to give the child a variety of food to adequately meet the nutritional requirements of the child. According to the Guidelines, a nutritious meal should be rich in energy foods, proteins fruits and vegetables.</p> <p>The Guidelines require schools to strive to establish school gardens to supplement the food rations provided by the programme. The Guidelines also encourage parents and the well-wishers to support HGSMP by providing/donating additional foodstuffs not in the food basket, i.e. fruits and vegetables.</p>	<p>Home Grown School Meals programme Implementation Guidelines, August 2016, page 40</p>

## APPENDIX II: LIST OF DOCUMENTS REVIEWED

Name of Document	Purpose for Review
<i>The Constitution of Kenya</i>	To understand children's rights to quality education, health, nutrition.
<i>Kenya Vision 2030 Third Medium Term Plan 2018 - 2022</i>	To understand how the National School Meals and Nutrition Programme aligns with the agenda of the government.
<i>Basic Education Act No. 14 of 2013</i>	To understand the mandate of the State Department for Early Learning and Basic Education in regards to the National School Meals and Nutrition programme
<i>National School Meals and Nutrition Strategy 2017-2022</i>	To understand how the State Department for Early Learning and Basic Education intended to implement the programme and assess the performance of the programme.
<i>Home Grown School Meals programme Implementation Guidelines, 2016</i>	To understand the specifics of how the State Department for Early Learning and Basic Education intended to implement the programme. To assess the performance of the systems and processes put in place by SDEL&BE.
<i>Monitoring and Evaluation Reports</i>	To understand the successes and challenges of the programme as identified by the State Department for Early Learning and Basic Education.
<i>Procurement Documents (Local Purchase Orders, Delivery Notes, Professional Opinions, School Meals Procurement Committee Minutes, Invoices)</i>	To evaluate procurement of food commodities at SDEL&BE and schools.
<i>Waybills, Distribution Plans, Disbursement Schedules, Delivery Notes</i>	To evaluate delivery of food commodities from SDEL&BE to schools.
<i>School Attendance Registers</i>	To assess the impact of feeding on attendance.

### APPENDIX III: INTERVIEWS CONDUCTED

TITLE OF THE INTERVIEWEE	PURPOSE OF THE INTERVIEW
<p>THE STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION (SDEL&amp;BE) OFFICIALS</p>	<p>To gain a general understanding of the programme; To understand the process and systems in place to implement the programme; and To establish the challenges and success in programme implementation.</p>
<p>COUNTY DIRECTORS OF EDUCATION</p>	<p>To understand the background and implementation of the programme in the Counties.</p>
<p>SUB – COUNTY DIRECTORS OF EDUCATION</p>	<p>To understand the background and implementation of the programme in the Sub – Counties; To establish the number of schools benefiting from the programme; To establish the amount of food received per school; To understand the distribution mechanism for the food commodities from the sub-county office to the schools; The understand the challenges facing the programme; and To acquire recommendations to improve the programme.</p>
<p>HEADTEACHERS</p>	<p>To understand the background of the programme in the school; To understand the procurement processes in the schools; To understand how food commodities are delivered to the schools; To understand the roles of stakeholders at school level; To get Enrolment data in the school; To understand the impact of the programme in the schools; and To understand the challenges facing the programme.</p>



**APPENDIX IV: SCHOOLS SAMPLED**

<b>COUNTY</b>	<b>SUB – COUNTY</b>	<b>SCHOOLS</b>
<i>Nairobi</i>	Kibra	Kibera Primary School
		St. Josephs Kangéthe Primary School
	Westlands	Kihumbuini Primary School
		Kabete Vet Lab Primary School
Mathare	Salama Primary School	
	Daima Primary School	
Dagoretti	Dagoretti Muslim Primary School	
<i>Kajiado</i>	Kajiado Central	KMQ Primary School
		Ngatataek Primary School
	Isinya	Isinya Primary School
<i>Machakos</i>	Kalama	Ianzoni Primary School
	Mwala	Kikulumi Primary School
	Athi River	Ngalalya Primary School
<i>Kilifi</i>	Kaloleni	Mnyenzeni Primary School
	Ganze	Muyuni Primary School
<i>Tana River</i>	Tana North	Fahari Primary School
	Tana River	Wenje Primary School
<i>Garissa</i>	Garissa	Garissa School for the Deaf Primary School
	Balambala	Kone Primary School
<i>Tharaka</i>	Tharaka North	Gaciongo Primary School
<i>Nithi</i>	Tharaka South	Kamatungu Primary School
<i>Nyeri</i>	Kieni West	Mbirithi Primary School
	Kieni East	Aguthi Primary School
<i>Isiolo</i>	Isiolo	Elsa Primary School
	Garbatulla	Matagari Primary School
<i>Samburu</i>	Samburu Central	Maralal Primary School
		Ledero Primary School
		Suguta MarMar Primary School
<i>Baringo</i>	Baringo Central	Chesongo Primary School
	Mogotio	Lomanira Primary School

## **APPENDIX V: QUALITIES OF A GOOD STORE AND KITCHEN**

### **QUALITIES OF A GOOD STORE**

1. Adequate space for intended amount of food;
2. Proper ventilation;
3. Proper lighting;
4. Secure;
5. Away from dumping site;
6. Away from the sanitation area;
7. Should have fire precaution e.g. fire extinguishers, sand buckets;
8. Non – leaking roof;
9. Unbroken windows;
10. Well fitted doors;
11. Uncracked walls and floor; and
12. Control measures against invasion by rats, mice, weevils;

### **QUALITIES OF A GOOD KITCHEN**

- 1) Spacious and well – ventilated;
- 2) Easy to clean;
- 3) Should be located away from dumping area;
- 4) Have clean water for cooking and washing of utensils;
- 5) Clean food preparation surfaces e.g table/bench;
- 6) Have dish racks for placing utensils and enough appropriate utensils;
- 7) Have a water drainage system;
- 8) Have fixed energy saving jikos and stoves;
- 9) Be close to the store; and
- 10) Have a serving area

**APPENDIX VI: THE STATE DEPARTMENT FOR EARLY LEARNING & BASIC EDUCATION RESPONSE TO THE AUDIT FINDINGS AND RECOMMENDATIONS**

<b>Audit Finding</b>	<b>Response to Audit Finding</b>	<b>Auditor's Response</b>
<p><b>Imbalance in allocation of resources in favour of the in-kind modality</b></p> <p><b>Paragraph 4.22 – 4.25</b></p> <p>Comparison of both geographical coverage and number of feeding days revealed that in-kind modality fared much better as all the sub counties and public primary schools were covered under the programme. Whereas the cash transfer only covered select sub counties and select schools within these sub counties despite clear need for more coverage in the semi-arid regions. While food was provided throughout the five years under the in-kind modality, cash transfer regions only received scattered funding for four out of the five years and some schools only got for two financial years. Further SDEL&amp;BE could not provide the exact sub counties and schools that have been covered in the cash transfer over the period under review, creating further ambiguity on who received, what, when.</p>	<p>The State Department for Early Learning and Basic Education, through an email dated 07 December, 2022, provided the exact number of sub counties and schools that have been covered in the cash transfer modality along with the enrolment per school in the FY 2021-2022 to OAG officers. In the FY 2021-2022, total of 2,075 schools benefitted from an amount of Kshs. 148,129,960 (<i>a list of the schools, sub counties and counties is hereby attached in the email</i>).</p> <p>A summary of CASH TRANSFER disbursements from FY 2015-2016 to FY 2021-2022 is also hereby attached.</p>	<p>The auditee has not addressed the reasons why schools in the in – kind modality has more feeding days than the cash transfer modality. Further the auditee has not disputed scattered and less funding for the cash transfer module. The finding remains as reported.</p> <p>The additional information on number of schools, sub counties and disbursements has been noted. The finding has been amended to reflect the new information provided.</p>
<p><b>Unaccounted for food and funds</b></p> <p>Review of funds disbursement schedules for FY2021/22 revealed that SDEL&amp;BE disbursed Kshs. 2.16 million to seven sampled schools in Nairobi County. However, interviews with head teachers in the schools</p>	<p>As indicated in the above paragraph, it is true the State Department disbursement of Kshs. 1.16 million to the 7 sampled schools.</p> <p>Attached herewith are bank statements from the mentioned schools: -</p>	<p>The Auditee has provided sufficient evidence to support disbursement of funds to the 7 schools.</p> <p>Finding has been removed from the report since the evidence provided was sufficient.</p>

Audit Finding	Response to Audit Finding	Auditor's Response
<p>indicated that they did not receive the said funds. In the absence of acknowledgement of funds by the schools to the State department and/or bank statements showing receipt of the funds in the specific schools' accounts, it is therefore not possible to confirm receipt of the funds in the said schools. These funds would have been expected to feed the pupils in these schools for 22 school days.</p> <p><b>Paragraph 4.26</b></p> <p>4.26 Review of Payment Voucher (Voucher No. 0435) for FY2021/22 revealed that the State Department procured 40,000 bags of rice from Kenya National Trading Corporation (KNTC) at a cost of Ksh. 320,000,000. However, no evidence was provided to confirm delivery of the rice to either the State Department or schools. This quantity of rice would have been sufficient to feed all 851,987 pupils in the in-kind modality for 15 days.</p>	<ol style="list-style-type: none"> <li>1. Kihumbuini Primary School</li> <li>2. Kibera Primary School</li> <li>3. Joseph Kangethe Primary School</li> <li>4. Dangorreti Muslim Primary School</li> <li>5. Daima Primary School</li> <li>6. Kabete Vet Lab Primary School</li> </ol> <p>The State Department received additional funding of Kshs.240 Million at the end of the FY 2020/2021 which was used to procure 40,000 bags of Mwea Pishori Rice each of 50kgs.</p> <p>The initial amount of the locally produced price by Kenya National Trading Corporation Ltd (KNTC) was Ksh. 6,000 per bag. However, KNTC informed the Ministry that the price per 50kg bag changed from Kshs. 6,000 to Kshs. 8,000 per bag causing a deficit of Kshs.80 Million for the 40,000 bags of rice which was procured.</p> <p>Attached herein is supporting documents to the above:</p> <ul style="list-style-type: none"> <li>• Approval from CS National Treasury for additional funding of Kshs.240 Million for procurement of rice from KNTC.</li> <li>• Delivery Notes</li> </ul>	<p>Evidence has not been provided by the auditee indicating delivery of the 40,000 bags of Pishori to NCPB. The delivery notes provided by the Auditee point to the delivery of the rejected local rice.</p> <p>Evidence to support the delivery of the bags such as inspection and acceptance certificates, an LPO and corresponding waybills and delivery notes to Sub Counties and schools respectively for the 40,000 bags of rice as well as inspection report for the rejected rice were not provided.</p> <p>Finding remains as reported.</p>

Audit Finding	Response to Audit Finding	Auditor's Response
	<ul style="list-style-type: none"> <li>• Inspection and acceptance certificates</li> <li>• Professional opinion approved by the PS Ministry of Education.</li> <li>• Payment demand letter from the Managing Director - NCPB for the storage changes at the NCPB depot and attached invoices.</li> <li>• Request for a supplementary budget from KNTC to MOE</li> <li>• Other supporting correspondence letters on the above reference</li> </ul>	
<p><b>Lack of Sufficient Training on Programme Implementation Paragraph 4.58 – 4.61</b></p> <p>Since 2017, the implementers of the programme such as SCDEs, head teachers, SMP teachers and cooks in various sub counties and schools have not received regular training as planned. Review of Annual Work Plans for Financial Years 2018/ 19, 2019/20 and 2020/21 revealed that SDEL&amp;BE had planned to provide trainings to programme implementers however, no evidence of the training was provided.</p>	<p>In the FY 2021-2022, SDEL&amp;BE in conjunction with World Food Programme (WFP) mounted a largely successful training on School Meals Management to programme implementers in more than 10 counties: Tana River, Garissa, Isiolo, Marsabit, Turkana, Samburu, Baringo, West Pokot, Wajir, Mandera and Kwale.</p> <p>The objectives of the training included:</p> <ul style="list-style-type: none"> <li>• Roll out digitized data management and reporting system</li> <li>• Enhance accountability, transparency in SMP implementation</li> <li>• Improve SMP monitoring, data</li> </ul>	<p>The response by the Auditee does not dispute the lack of training in the mentioned financial years of 2018/19, 2019/20 and 2020/21, thereby the finding remains as reported.</p> <p>The evidence provided for the various trainings conducted between 10<sup>th</sup> May and 30<sup>th</sup> July has been admitted and the finding has been amended to include the additional information.</p>


Audit Finding	Response to Audit Finding	Auditor's Response
	<p style="text-align: right;">management and reporting</p> <ul style="list-style-type: none"> <li>• Enhance food safety and hygiene practices</li> <li>• Strengthen stakeholder participation</li> </ul> <p>The trainings took place between 10<sup>th</sup> May and 30<sup>th</sup> July, 2022 and the trainees were drawn from MoE headquarters, Sub County Directors of Education, Sub County school meals programme officers, food handling clerks, heads of institutions, teachers in charge of school meals and cooks.</p> <p>Please find attached: A copy of circular on the training sent to CDEs, summary of list of workshop participants, administrative note on the training and a copy of the training programme.</p>	
<p><b>Programme Transition</b></p> <p><b>Paragraph 4.76- 4.79</b></p> <p><b>4.76-4.79</b> Request for information on the profile of the programme including baseline data such as, the beneficiary sub counties, number of schools, number of pupils as at the time of handover in FY 2022/2023 was not provided by either NACONEK or SDLE&amp;BE. It is paramount to have a clear understanding of the programme's starting point, strengths, gaps and weakness as at the point of transition in order to effectively measure NACONEK's future</p>	<p>On diverse dates in the month of October, 2022, SDEL&amp;BE was instrumental and provided not only comprehensive information and data to NACONEK but also motor vehicles and technical support towards the successful take off and implementation of the School Meals Programme.</p> <p>The data, which was shared with NACONEK, and is hereby attached, included:</p> <ul style="list-style-type: none"> <li>• A list of 2,988 schools in 10 counties and sub county summary for the In-Kind Modality with an</li> </ul>	<p>Baseline data has been provided. The audit has been taken the additional information into consideration</p>


Audit Finding	Response to Audit Finding	Auditor's Response
<p>performance. This is to avoid missed opportunities for enhancing the program's effectiveness and achieving better outcomes; an already existing problem under SDLE&amp;BE.</p>	<p>enrolment of 958,419 learners.</p> <ul style="list-style-type: none"> <li>• A budget and distribution schedule for the In-Kind Modality FY 2022-2023</li> <li>• A list of 2,072 schools in 16 counties for the HGSMP Cash Transfer Modality with an enrolment of 672,080 learners.</li> <li>• A budget estimate, bank summary and schedule for HGSMP Cash Transfer Modality FY 2022 – 2023</li> <li>• A list of 6,734 schools in 23 counties for the Grade 1 to 3 GoK Corn Soya Blend with an enrolment of 863,612 learners</li> </ul>	


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