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Agenda Item 6

WFP/EB.A/2016/6-F/1

Resource, Financial and Budgetary Matters

For consideration

Executive Board documents are available on WFP's Website (<http://executiveboard.wfp.org>).

Report of the External Auditor on the School Feeding Programme

Draft decision*

The Board takes note of “Report of the External Auditor on the School Feeding Programme” (WFP/EB.A/2016/6-F/1) and the management response in WFP/EB.A/2016/6-F/1/Add.1, and encourages further action on the recommendations, taking into account considerations raised by the Board during its discussion.

* This is a draft decision. For the final decision adopted by the Board, please refer to the Decisions and Recommendations document issued at the end of the session.

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**Comptroller and Auditor General of India
(CAG) provides an external audit service to
the World Food Programme (WFP).**

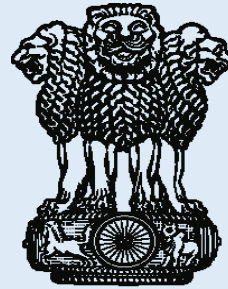
**CAG's audit aims to provide independent
assurance to the World Food Programme and
to add value to WFP's management by
making constructive recommendations.**

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External Audit Report

*Performance Audit Report on the
School Feeding Programme*



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COMPTROLLER AND AUDITOR GENERAL OF INDIA

Executive Summary

This report presents the results of the Comptroller and Auditor General of India's Performance Audit on the School Feeding Programme of the World Food Programme (WFP), conducted at its Headquarters (HQ) in Rome, Centre of Excellence (CoE) Brasilia, three regional bureaux (RBs) and nine country offices (COs) for the period January 2013 to June 2015.

We recognised that the School Feeding Programme, which reached out to 18.2 million children in 65 countries and provided technical assistance to nine countries during 2014, is appreciable for the sheer magnitude of the operations involved, both in physical and monetary terms, and for its multidimensional nature. This performance audit attempted to touch upon the various facets of the programme and suggested ways for improving the programme in a systematic manner. We have made 15 recommendations, all of which have been accepted by the management.

We noted that WFP did not maintain details of value of projects planned and budgeted out of voluntary contributions for its various activities like school feeding separately. It was also unable to generate financial reports showing an activity-wise budget and the actual figures for school feeding. There was, thus, a need for WFP to establish a mechanism to facilitate financial reporting for school feeding to ensure better planning and monitoring of the needs and the utilisation of funds thereof.

WFP plays a core role in supporting national safety nets for food-insecure households through income transfers. We noted that WFP did not set out indicators to measure the outcome in this regard and was, therefore, unable to align the outcomes and outputs with its five school feeding objectives, as envisaged in the revised school feeding policy of 2013. The indicators on enrolment, retention and gender equality were also not being systematically reported by the COs, nor being evaluated at the corporate level. The Summary Report of the Thematic Evaluation of School Feeding in Emergency Situations (2007) highlighted the need for WFP to provide comprehensive guidance and support programmes under emergency school feeding. We noted that, despite a heightened multi-emergency scenario, WFP did not update the earlier related guidelines issued by it in 2004 and the revised strategy document was expected to be brought out by 2016–2017.

WFP increasingly placed emphasis on home-grown school feeding (HGSF), by developing links between school feeding and local agricultural production where feasible, and adaptation

of school feeding programmes to include local purchase. The role of the CoE, through the process of South–South cooperation, was significant in taking forward this objective. We noted that 22 of the 26 countries, that had drafted Action Plans, intended to adopt HGSSF. However, the progress in 8 of these 22 countries was at a preliminary stage, indicating the need for further acceleration in the matter.

WFP has worked with various governments and partners for systematic planning for transition to national ownership of the school feeding programme. The Systems Approach for Better Education Results (SABER), introduced in 2013, was an important tool to make an assessment of the transition stage by various countries in this regard. Our analysis indicated that out of the 60 countries, 48 countries (80 percent) where a school feeding programme was being implemented, were in the latent or emerging stage of transition. Further, WFP did not have a well-documented and clear hand-over strategy for a smooth transition to a nationally owned school feeding programme in various COs. We also analysed the role of the CoE in this regard with particular reference to the dialogue and study missions undertaken by COs and formulation of Action Plans. We noted the need for better prioritisation, control and monitoring of CoE's capacity-building activities in the countries and their culmination into specific national policy/programmes.

Our examination of the achievement of targets at field level of the selected COs disclosed shortfalls between the planned and actual number of beneficiaries under the school feeding programme. This phenomenon was attributable to a challenging funding environment. We observed a dip in the confirmed contributions and also private sector donations to school feeding activities, indicating the need for WFP to continuously engage with donors to bridge the gap in funding and to ensure the targeted deliverables. We also noted certain weaknesses in monitoring of the implementation of the school feeding programme in the COs and observed the need for more harmonisation and a regular follow-up by the HQ/RBs to address these.

Performance Audit Report on the School Feeding Programme

Introduction

1. The vision of the World Food Programme (WFP) is to reduce hunger among schoolchildren so that hunger is not an obstacle to their development. The school feeding programme is a significant intervention by WFP to help reduce vulnerability to hunger and protect and promote livelihoods by investing in human capital through better health, nutrition and education. WFP has worked with governments and non-governmental organizations (NGOs) on school feeding programmes for more than 45 years.
2. The school feeding policy of 2009 has aimed to meet the challenge of helping those most in need, by strengthening school feeding through a safety net with multiple benefits on education, nutrition, health, gender equality, agriculture among others for the most vulnerable children, as WFP transitioned from a food aid to a food assistance agency. This policy of 2009 was updated in November 2013, in alignment with the new WFP Strategic Plan (2014–2017). The shift in policy envisaged that while WFP continued to respond to requests to fund and implement school meals, particularly where there was weak local capacity, WFP would increase its focus on helping countries transition towards owning their own programmes.
3. WFP school feeding reached 18.2 million children in 65 countries during 2014 and provided technical assistance in another nine countries. The expenses under the school feeding programme were USD 335 million. The school feeding programme includes meals for students or high-energy biscuits or snacks at schools where a crisis or emergency has struck. WFP also provides take-home rations (THR) and cash transfers to families with children who attend school regularly. The school feeding programme plays a key role in meeting the goals of the United Nations Secretary-General's Zero Hunger Challenge; to provide access to adequate food year round, achieve sustainable food systems and increase smallholder productivity and income. Apart from providing food, WFP increasingly focuses on promoting country-to-country knowledge-sharing. Country offices with the support and guidance provided by the RBs and the Headquarters Safety Nets and Social Protection Unit (OSZIS), under the Policy and Programme Division, are the implementers of school feeding.

About the Brazilian Centre of Excellence

4. WFP encourages South–South cooperation¹ through its Brazilian Centre of Excellence (CoE/Centre), set up in 2011. The CoE is a partnership between WFP and the Brazilian Government that provides policy and programme advice, technical assistance, learning opportunities and acts as a global knowledge platform that brings southern nations together and helps them to develop their own national programmes against hunger.
5. The CoE is involved with more than 37 countries. During 2014, the Centre conducted study visits for delegations from 11 countries in Africa, Asia and Latin America. It also sent consultants to work with national governments in promoting school feeding as well as food and nutrition security programmes. By sending high-level delegations to Brazil, the governments of the countries are exposed to the successful Brazilian experiences such as the national school feeding programme, as a component of the wider social protection programme.

Audit Objective

6. The primary objective of the performance audit was to assess whether WFP was able to implement the school feeding programme economically, efficiently and effectively; and at the same time help countries transition towards owning their own programmes. We assessed whether:
 - the programme provided a safety net for food-insecure households through income transfers;
 - the programme has acted as an incentive to enhance enrolment, learning ability and reduce absenteeism and enhance children's nutrition by reducing micronutrient deficiencies among schoolchildren;
 - national capacity for school feeding through policy support and technical assistance was being strengthened and there was a focus on helping countries establish and maintain nationally owned programmes linked to local agricultural production and clear hand-over strategies; and
 - monitoring and oversight was effective at all levels of COs/RBs/HQ.

¹ South–South cooperation is defined as a process by which two or more developed countries pursue their individual and/or shared national objectives through exchange of knowledge, skills, technical know-how through regional and inter-regional collective actions including partnership involving governments, regional organisations, etc.

Audit Criteria

7. The school feeding policy of 2009 and the revised school feeding policy of 2013 (revised policy), together with key outcome indicators relating to school feeding contained in WFP's Strategic Results Framework (SRF) (2014–2017), WFP's Programme Guidance Manual and other documents forming part of, or referred to, in its papers and publications formed the criteria for the Performance Audit.

Audit Scope and Methodology

8. The Performance Audit team visited WFP HQ, Rome and the CoE, Brasilia during September–October 2015. This was followed by a visit of field audit teams to three RBs and nine COs (**Annexure I**) during October to December 2015. The audit covered the transactions for the period January 2013 to June 2015.
9. The audit methodology included holding of entry conferences at WFP HQ (13 September 2015) and the CoE (5 October 2015). Similar entry conferences were held at the respective COs during October to December 2015. Evidence gathering was done through scrutiny and test check of records at WFP HQ, CoE, RBs and COs as well as collection of data through questionnaires and issue of audit queries and observations. Management response was considered at each stage. Exit meetings were held at WFP HQ and the CoE on 2 October 2015 and 9 October 2015 respectively followed by similar meetings in COs and RBs during October to December 2015. The internal audit reports and evaluations of the school feeding intervention by the Office of Evaluation were also considered.

Acknowledgement

10. We thank WFP HQ management, the CoE and the RBs/COs for the cooperation and the assistance rendered to us at all stages of audit.

Audit Findings

Financial Management

11. WFP is a fully voluntarily funded organisation. This impacts its various programmes and activities. The challenging funding environment is reflected as a high risk in the Corporate Risk Register of WFP. We observed that the completeness of mitigating actions against the two critical parameters: (i) Demonstrate clear results/impact of donor investments in WFP, and (ii) Advocate for longer-term flexible and predictable funding, was at 40 percent and 20 percent respectively as of 2015. Even though the confirmed

contributions for school feeding rose from USD 185.72 million in 2013 to USD 300.22 million in 2014 it dipped to USD 88.85 million in 2015 (up to June). Similarly, the private sector donation to school feeding activities witnessed a steady decline and stood at USD 9.51 million during 2015 (up to June) as against USD 22.35 million during 2014, and USD 32.09 million in 2013 which indicates the need for WFP to engage with both donors and private sectors for fund mobilisation, particularly untied contributions. WFP stated that engagement with donors for multilateral funding was an ongoing activity at corporate level.

12. We also analysed the school feeding expenditure. Table 1 captures the number of beneficiaries receiving school meals and take-home rations and the related expenditure under the school feeding programme for 2012, 2013 and 2014.

Table 1

Particulars/years	2014	2013	2012
Number of beneficiaries (million)	18.20	19.80	24.70
Expenditure (million USD)	335.06	400.96	396.59

Source: Annual Performance Report for 2014 (Annex I) and annual expenditure figures provided by WFP

13. We observed that there was a perceptible dip in expenditure on school feeding during 2014, as compared to the level of 2013 as indicated in Table 1. We also observed from the Annual Performance Report 2014 that the ration delivery in 47 school feeding interventions across 17 projects indicated deviations, with achievements against plan ranging from 62 percent to 85 percent in the parameters on beneficiaries, assistance days, rations provided and kilocalories provided. The constraints attributed were earmarking of funds for other activities in 17 percent of cases, funding gaps in 23 percent and late implementation in 23 percent of the cases.
14. WFP stated that resourcing constraints affected WFP's delivery outputs and this was reflected in the uneven performance at the outcome level.
15. In order to analyse budget and expenditure under school feeding, we had sought the overall budget and the actuals along with item-wise details, such as cost of food procurement, transport, storage, distribution, etc. WFP stated that it was unable to generate financial reports showing the overall position or the activity-wise budget and the actual figures for school feeding. It also stated that current corporate financial tracking systems did not yet enable complete visibility on school feeding specific budgeting or expenditure, particularly when school feeding was embedded within a broader project that had multiple activities in

the same budget structure. WFP further stated that it was reconsidering its financial framework which was expected to be presented to its Executive Board in November 2016.

16. The reply may be viewed in the context that the programmes/projects of the WFP are entirely driven by voluntary contributions, which in turn is dependent on credible and transparent accounting of funds, so as to sustain and create donor interest. This would assure donors that their funds reach the ultimate beneficiary. Even to effectively engage with host governments for school feeding interventions, budgetary analysis becomes necessary. As the schemes like school feeding involve multiple costs in procurement of food, transportation, storage and distribution, these need to be captured both at an aggregate and component level. The reply underscores the need for WFP to establish a mechanism of financial reporting for school feeding to ensure better planning and monitoring the needs and the utilisation of funds thereof.
17. We also analysed the budgetary mechanism in the CoE. The activities of the CoE are funded exclusively from extra-budgetary sources. The trust funds are also financed through an agreement entered into by WFP and the United Kingdom, which is represented by Department for International Development (DFID). We observed that during 2013 to 2015 (up to June), against the receipt of DFID funds of USD 555,475, the actual expenditure of the CoE was USD 697,652. On variations being pointed out between the funds received and the actual expenditure, the CoE stated that the trust funds were not tied to a fiscal year and as such the resources could be received in one year and spent in the following years (within the grant validity). The CoE stated that it will continue dedicating efforts to implement grants resources in the most effective way through budgetary controls and best practices available.
18. As in the case of WFP HQ, in order to further analyse the activity-wise expenditure of the CoE vis-à-vis its budgetary provisions, we had called for mission-wise financial data on study missions undertaken by various countries. The CoE stated that financial data, mission-wise, was extremely difficult to provide since up to May 2014 it did not have the WFP Information Network and Global System (WINGS) fully implemented. The CoE assured that it would attempt to find a joint tool solution to address this issue in consultation with HQ.

Cost reporting for new school feeding projects

19. The revised policy required COs to report the planned absolute costs (per child-per year) of school feeding in all new projects with a school feeding component. This information was then to be compared with the established thresholds for acceptable, high or very high

costs at the HQ level. COs, with very high costs, were required to provide a justification and/or devise cost containment strategies. The requirement was also to help WFP identify projects with high costs and where programmatic changes could be introduced to increase efficiency.

20. A total of 28 new active project documents, with a school feeding component, were approved during 2014 and 2015. We observed that the tool developed to capture the costs contained errors with respect to formula and could not be improved by HQ owing to shortage of technical manpower and hence necessary guidance could not be provided to COs. As a result, the essential requirement of the policy to report on the school feeding costs was not systematically enforced by HQ or complied to by the COs in all new project documents.
21. WFP agreed that it was important to maintain and update rigorous standards for cost-efficiency and cost-effectiveness. WFP also agreed that enhanced guidance needed to be provided to COs on cost calculation, cost reporting, cost analysis and benchmarking and that the uptake of cost analysis and reporting should be prioritized.

Recommendation 1(a): WFP may continue to engage with the donors and private sector to bridge the gap in funding of the school feeding programme; and mitigating actions, as per the Corporate Risk Register to meet the challenging funding environment by seeking multilateral funding, may also be prioritised.

Recommendation 1(b): Activity-wise budget and actuals under school feeding may be captured to exercise greater monitoring and controls over the budgetary processes at WFP HQ, the CoE and the RBs/COs.

Recommendation 1(c): The corporate reporting tool may be refined by WFP HQ and corporate guidance provided to COs to report on costs per child per year of school feeding.

Review of Staff Strength

22. Prior to February 2015, there was an entire unit dedicated to school feeding. The staffing strength witnessed a decreasing trend post-restructuring, as the new unit of Safety Nets and Social Protection (OSZIS), had three sub units/work-streams, one of which was School Feeding. An analysis of the OSZIS staffing trend indicated a consistent decline from 2013 to 2015 (up to June) in various categories of staff, as indicated in Table 2.

Table 2

Year	Actual strength	Regular staff	Consultants	Percentage of consultants to total staff strength
2013	22	15	7	32
2014	19	8	11	58
2015	12	5	7	58

23. As can be seen from Table 2, the actual staff strength had gone down from 22 in 2013 to 12 in 2015 resulting in increased dependence on consultants during this period.
24. WFP stated that the relocation of staff had taken place in accordance with the ‘fit for purpose’ strategy outlined in the Management Plan (2013–2015). It further stated that there is an annual exercise to prepare the Management Plan. Each unit submitted its staffing requests to the Organizational Budgeting Service, via the Division Director and the Department head. Because extra-budgetary resources are not predictable, it was customary that most staff recruited with extra-budgetary resources were offered consultancy contracts. WFP also stated that there was further reduction in both regular and consultant staff strength during the course of 2015, due to lack of funding.
25. While we acknowledged the constraints encountered by WFP in relation to its staffing arrangements owing to budgetary limitations, we observed that the shortfall in human resources adversely impacted its school feeding activities, for instance, in terms of bringing out a publication on ‘Transition Study’ and in validating a tool for capturing the cost of school feeding projects, as envisaged in the revised policy.

Recommendation 2: WFP may review the existing staff strength of the school feeding unit at HQ and align the same, both in terms of financial/budgeted and functional parameters, to its work needs.

School Feeding Programme as a Safety Net

26. WFP plays several core roles in supporting national safety nets. These roles include collecting, analysing and disseminating data on risk, vulnerability, food security and nutrition; designing safety nets that provide food assistance for food and nutrition security and addressing poverty; operationalising and implementing safety nets and evaluating and generating evidence on safety nets.
27. According to the revised policy, one of the main objectives was to provide a safety net for food-insecure households through income transfers. With the move to a new strategic planning cycle, WFP adjusted its results frameworks – the SRF and the

Management Results Framework (MRF) to facilitate implementation of the Strategic Plan (2014–2017). An analysis of WFP’s SRF (2014–2017) brought out that WFP did not set out indicators to measure the outcomes on the intervention on safety nets and therefore, was unable to align the outcomes and outputs with its Strategic Objective. In the absence of an outcome indicator, evaluation and generation of evidence on the outreach of safety nets was not possible on a scientific basis. WFP stated that the revised policy and the SRF were approved during the same period and therefore, it was not possible to align the SRF with the policy objectives. WFP agreed that it would seek to align with and adapt accepted international standards for assessing safety net related activities.

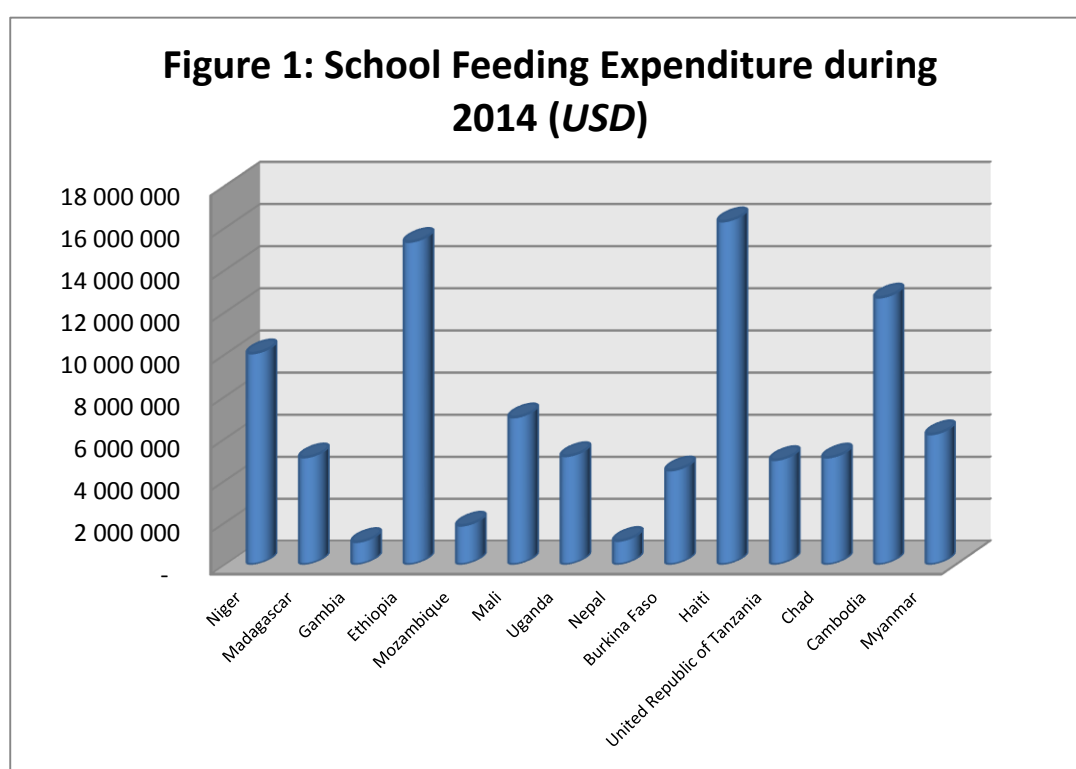
28. We further observed that as per the SRF, indicators on Food Consumption Score (FCS) and Coping Strategy Index (CSI) may be used inter alia for measuring the outcomes of the school feeding programme. An analysis of the response of the COs captured through Standard Project Reports (SPRs), indicated that in 22 and 8 cases,² the households fared poorly in the FCS and CSI respectively.
29. We had sought clarification as to whether the results on these two parameters were being measured and reported upon under school feeding. WFP stated that FCS and CSI were not measured for school feeding specifically but were used to measure food security and this would be more relevant when the impact of take-home rations was measured. They were, therefore, part of the broader interventions of WFP in a given country. WFP added that this could be part of an exercise to develop indicators for safety nets so as to achieve the objective of social protection under the school feeding programme.

Recommendation 3(a): WFP may carry out an exercise for determining the outcome and output indicators on school feeding as a safety net, in a time-bound manner, so as to enhance its advocacy role in policy implementation to all stakeholders.

Recommendation 3(b): Efforts may be made through school feeding interventions (at household level with take-home rations) to improve the performance of indicators of Food Consumption Score and Coping Strategy Index, in the countries where these are reported as poor, to enhance their contribution to improving food security and reducing the poverty gap.

² Calculated from the output and outcome indicators provided by WFP.

30. According to the State of School Feeding Worldwide 2013, the coverage of school feeding programmes was lowest in the poorest and most food-insecure countries, where the need was greatest. We observed that the coverage of school feeding programmes was 18 percent in poor countries as compared to 49 percent in lower-middle-income countries. We further analysed WFP's school feeding expenditure for 2014 on some of the low-income countries and found that there was no definite pattern to the expenditure, as brought out in Figure 1. Figure 1 represents the countries in the ascending order of their income status, which has been based on the gross domestic product (GDP) per capita income compiled from World Bank data for the year 2013.



31. As can be seen, the expenditure on the school feeding component did not have a correlation with the income status of the country. Thus, on a limited quantification exercise carried out, we could not find any evidence to suggest that WFP's intervention was greater in countries where governments were in the weakest position to contribute to their own programme.
32. WFP stated that there should not necessarily be a direct correlation between country income status and WFP school feeding expenditure as the school feeding policy did not require or recommend that every WFP operation include school feeding activities. It further stated that donors did not contribute funds based on country income status alone but also on the nature of the portfolio of activities in countries. WFP also stated that in many countries, public/government expenditure in the social sector/services was not optimum as there may

be no relevant policies that compel the governments to outlay budgets. WFP, however, agreed that further data analysis could inform programme design and policy advocacy.

Recommendation 4: Additional data collection and analysis may be carried out in order to more fully illuminate patterns of WFP school feeding expenditure in relation to government school feeding expenditure, country income status and country budget policies and priorities.

33. As per the Programme Guidance Manual (PGM), Emergency School Feeding (ESF) means the provision of meals to schoolchildren in situations that are classified as humanitarian crises. WFP provides ESF to respond to humanitarian crises when the context is appropriate. The Summary Report of the Thematic Evaluation of School Feeding in Emergency Situations (2007) highlighted the need for WFP to provide comprehensive guidance and support to the programmes to support emergency school feeding.
34. The PGM was updated during 2011–2012 providing overall online guidelines on school feeding. However, we observed that guidelines on school feeding in an emergency situation were issued by WFP as far back as 2004 and the evaluation of the same took place in 2007. In the context of recent multi-emergency scenarios, as acknowledged by WFP itself in the Annual Performance Report for 2014 and the need to align school feeding interventions undertaken by WFP to the crisis context, WFP stated that it had secured funding for this purpose and the revised strategy document, related especially to school feeding in emergency contexts, was expected to be brought out by 2016–2017.

Recommendation 5: WFP HQ may prioritise the development of an updated strategy document on school feeding in emergency contexts.

Access to Education System and Nutrition

35. According to the revised policy, school feeding can act as an incentive to enhance enrolment, and reduce absenteeism. The literature of WFP such as ‘Rethinking School Feeding’ and ‘State of School Feeding Worldwide’ does highlight the positive correlation between school feeding and access to education. In order to assess the extent of achievement of this objective, we had called for the data on indicators of enrolment, attendance and retention of schoolchildren in various COs for the years 2013 and 2014. An analysis of outcome indicator results³ of these on enrolment, attendance and retention (last follow-up value of 2014 vis-à-vis 2013) furnished by WFP, as compiled from the CO responses, brought out the following position (Table 3).

Table 3

Indicators	Total no. of projects containing common outcome indicator results in 2013 and 2014	No. of outcome indicator results	No. of outcome indicator results showing increased performance	No. of outcome indicator results showing decreased performance
Enrolment	34	59	43	16
Attendance	36	55	29	26
Retention	13	23	17	6

36. Our analysis of the available data also brought out an increasing trend in all three indicators as indicated above, yet there were also a number of cases reflecting a decrease in 2014 over the previous year.
37. WFP stated that attendance was not a corporate indicator and, therefore, COs would report on it at their discretion. Further, COs had the option to choose a minimum of one corporate indicator related to school feeding, i.e., either retention or enrolment. WFP, however, agreed to review the nature and periodicity of data that should be routinely collected in order to assess the contribution of the school feeding programme to access to education in a specific context.

³ The performance of the indicators on enrolment, attendance and retention is being measured by WFP on various criteria namely, average annual rate of change in number of boys assisted in primary schools, average annual rate of change in number of girls in primary schools, attendance/retention rate of boys in WFP assisted primary schools and attendance/retention rate of girls in WFP assisted primary schools.

38. According to the revised policy, WFP shall support children's education through enhanced learning ability and access to the education system. A test check of SPRs for the period 2013 and 2014 disclosed that these did not measure and report on the learning levels of children under the school feeding programme. WFP stated that the policy encouraged COs to seek partnerships that will complement school feeding activities to ensure that children learn and acquire knowledge at school but the policy did not have a literacy objective. Therefore, this was not a component measured in the SPR nor was it present in the SRF. The reply is inconsistent with the policy objectives as the programme objectives cannot be alienated from ascertaining its benefit on the learning levels of children, which can be tracked and evaluated in coordination with partners.
39. WFP further stated during the exit meeting that learning levels, as such, depended on many factors and were the primary responsibility of the government and that WFP primarily supported access to education under school feeding programmes. Management, however, agreed to the audit suggestion of introducing a system of periodical measurement of learning levels in engagement with partners.
40. WFP's priority actions included supporting quality of education through a renewed partnership with two leading agencies in the education sector, viz., the United Nations Children's Fund (UNICEF) and the United Nations Educational, Scientific and Cultural Organization (UNESCO) through the Nourishing Bodies, Nourishing Minds (NBNM), a three-year initiative launched in January 2013 and managed by the COs. NBNM aimed to reinvigorate and build on partnerships at the country level through global and national advocacy to support country teams and strengthen synergies between agencies and their work with governments to address critical gaps in the supply and demand for basic education. As well as strengthening existing collaboration, including with governments, the three-year initiative was to seek support from private sector partners. We observed that during the audit period, funding constraints impacted the achievement of this inter-agency initiative in pilot implementing countries like Haiti and Mozambique. WFP stated that in addition to lack of resources, this initiative was also impacted due to lack of buy-in from the field lower levels and that it was embarking on the implementation of a recently approved corporate partnership strategy and would continue to prioritise strengthening partnerships in this regard.

Recommendation 6(a): WFP may consider collection of information on the complementary indicators on enrolment, attendance and retention on a periodic basis, in coordination with partners, so as to provide an indicative impact of school feeding on access to education. Periodic collection and comparison of data between WFP assisted schools and non-WFP assisted schools would also help to assess the outcomes.

Recommendation 6(b): WFP may prioritise strengthening its synergies with other United Nations agencies and partners to achieve the intended objectives of establishing coordinated mechanisms for school feeding and improving the quality of education.

Addressing gender equality in school feeding

41. According to the WFP Gender Policy (2009), WFP will collaborate with partners to further use school feeding as an entry point to promote gender equality during children's formative years. The 2014 Evaluation Report of WFP's 2009 Gender Policy recommended, inter alia, that gender issues may be consistently tracked and reported at corporate level. It also stressed the need for revisiting corporate reporting tools, including SPRs to reflect more appropriate indicators of gender results.
42. We observed that the gender equality results were not being consistently tracked and analysed at the corporate level. We further observed from the COs responses that the SPRs did not capture the data on gender equality in a regular and systematic manner. An analysis of COs responses on gender results in various projects for 2014 vis-à-vis 2013 brought out the following position (Table 4).

Table 4

Particulars	Decreasing	Increasing	No change	Incomplete data⁴	Total
Ratio of girls to boys enrolled in WFP assisted pre-schools	1	-	-	7	8
Ratio of girls to boys enrolled in WFP assisted primary schools	9	8	1	32	50
Ratio of girls to boys enrolled in WFP assisted secondary schools	2	-	-	3	5
Grand Total	12	8	1	42	63

⁴ COs did not furnish the information (follow-up values for both the years i.e., 2013 and 2014)

43. In view of the limited data available, it was not possible to establish a trend on gender equality. We also noted the need for developing an appropriate indicator to measure the gender equality goals.
44. WFP recognised that there were persistent gaps that made it difficult to measure gender equality goals, in terms of consistent impact. It also stated that the new Gender Policy (2015–2020) accountability framework sought to redress this problem and that indicators were currently being developed to measure and track the implementation of the gender policy. WFP further highlighted that the development of regional gender strategies was in progress and this was expected to be presented to the Executive Board in June 2016.

Recommendation 7: Appropriate indicators may be developed and the outcomes be consistently tracked and analysed for assessing the sustained impact of school feeding on gender equality.

Addressing nutritional issues

45. One of the main objectives of WFP’s school feeding programme is to enhance children’s nutrition by reducing micronutrient deficiencies. In order to assess the system of measurement and reporting of this important intervention, we analysed the data on distribution of micronutrients to children across various COs and observed that the intervention on this parameter was inadequate, as indicated in Table 5.

Table 5

Distribution of micronutrients	Number of projects	
	2013	2014
Distributed	58	10
Not distributed	34	48
No response	13	47

46. WFP agreed that it did not systematically collect data on micronutrient deficiencies of school-aged children but used information/reports of the World Health Organization (WHO), UNICEF or the Ministry of Health in a given country and collaborates with partners to make decisions on the best approach. WFP further agreed that details of administration of micronutrients could be captured in a more systematic manner.

47. WFP added that to take nutrition concerns into account, it also designs programmes and supports governments for promoting better dietary diversity of the school meals and for improving eating habits of beneficiaries. The investment of WFP in HGSF along a value chain and a life cycle approach, to build nutrition-sensitive food systems and propose diversified school meals, will contribute to increasing the impacts of WFP and national programmes on nutrition from an early age (right after the first 1,000 days). Based on recommendations made by the International Food Policy Research Institute, WFP is also seeking to improve its currently implemented approach, by using more schools as platforms for nutrition-sensitive activities targeting schoolchildren and their families, for better and more sustainable impacts on nutrition concerns, including obesity and overweight.

Issues in Project Implementation

48. Our examination of project implementation at field level disclosed the following gaps. Under the cash and voucher modality, we observed that WFP had school feeding interventions in 19 countries/28 projects in 2014 assisting 1,925,507 beneficiaries. Analysis of 2014 data revealed shortfalls between the activities planned and the actual as per the details shown in Table 6.

Table 6

Percentage of shortfall	Net beneficiaries (projects)	Feeding days (projects)
No shortfall	14	12
1–10	2	1
11–30	-	3
31–50	8	-
51–100	4	12

49. WFP stated that beneficiaries and shortfalls were captured under the overall school feeding programme irrespective of transfer modality used within the school feeding programme. It also stated that maintaining a programme-driven rather than a modality-specific approach to track differences between planned and actual figures mattered because increasingly schools will be mixed-modality, i.e. some commodities provided in-kind and some purchased locally with cash. The fact remains that many projects were impacted due to funding shortfalls.
50. In CO Chad, under Development Project 200288, we observed that beneficiaries (excluding take-home rations) required a total of 4,036.6 mt, 4,501.56 mt and 4,913.28 mt of foodgrains during 2013, 2014 and 2015, respectively considering that the beneficiaries

were stated to be given 200 g of foodgrains per school day for 105 school days. However, the foodgrains dispatched for school feeding during these years were 3,447 mt, 6,535 mt and 1,178 mt (until June 2015) respectively. Thus, the supply was lower than that required during 2013. The CO, in reply, attributed the shortfall to funding constraints.

51. In CO, the Niger, the total beneficiaries planned during the years 2013, 2014 and 2015 were 174,000, 625,550 and 656,827 while the beneficiaries covered were only 269,734, 197,847 and 201,711 (until June 2015) respectively. The CO stated that with the limited resources available, it was not able to provide a full ration every month to all children due to several reasons such as pipeline break/lack of resources and teachers' strikes impacting the school calendar year.
52. We reviewed the implementation of school feeding by the CO, Democratic Republic of Congo (DRC) through two protracted relief and recovery operations (PPROs) and three emergency operations (EMOPs) during the period 2013–2015. We observed that in three projects (PRRO 200540 and 200167, and EMOP 200799), of the 6,979 schools planned, only 6,477 could be covered. Further, the coverage of male and female beneficiaries in DRC reflected non-achievement of planned targets ranging between 24 percent and 50 percent.
53. In CO Kenya, we observed that during May 2015 to August 2015 (Term II) there was a pipeline break in supply of meals to schoolchildren. The CO stated that due to lack of resources, feeding days were reduced and there was a shortfall of 43 percent under school feeding for Term II (May–August 2015). However, confirmed contributions from Canada and Australia helped WFP to partially bridge the pipeline break and school feeding could be provided at least for 45–50 days out of the 70 school days in Term II. CO, Kenya, stated that continuous efforts were being made for alerting donors on the funding situation for the school feeding programme, through bilateral meetings, quarterly donor meetings, donor visits to school feeding areas, etc., and that the CO was also in touch with HQ to apprise them of the situation.
54. In CO Somalia, under PRRO 200443, the details of coverage during 2013–2015 (June 2015) were as shown in Table 7.

Table 7

Year	Planned number of children to receive assistance		Value of transfer (planned) (in USD)	Actual number of children provided assistance		Value of transfer (actual) (in USD)
	Cooked meal	THR and snacks		Cooked meal	THR and snacks	
2013	100 000	45 000	14 394 152	117 056	45 821	7 557 398
2014	120 000	54 000	27 802 208	94 608	58 245	8 313 467
2015 (until June)	150 000	67 500	12 989 554	108 118	53 287	4 351 725

55. We observed that the coverage in 2013 exceeded the set target and even though there was higher achievement in coverage of children with respect to the actual value of transfer, the costs incurred in providing food and THR was less and amounted to only 53 percent. This indicated that either the ration was reduced or there was less coverage of feeding days against the 225 school days. In 2014, the students covered for providing a cooked meal was 79 percent although the coverage of children receiving THR and snacks was 108 percent. In 2015, against the resources of USD 12.99 million, the costs incurred for providing school meals and THR was USD 4.35 million (33 percent) as of June 2015. CO, Somalia attributed the shortfall in achievement of targets mainly to financial constraints.
56. In three COs, viz., Congo, the Niger and Sudan, during 2014, the actual number of beneficiaries assisted against planned was only 71 percent, 32 percent and 83 percent respectively. Similarly, in CO Colombia, during 2013 and 2014, while the actual numbers of children given a cooked meal were 69,100 and 57,695 of the planned 32,000 (215 and 180 percent), the usage did not match the increase in the number of children. This is evident from the fact that as against 710 mt of foodgrains planned for 32,000 children, usage was 859 mt and 994 mt respectively. Similarly, in the Niger, for the year 2014, the actual number of children given a cooked meal was 49 percent less as compared to the planned number while the value of transfer was 70 percent less. WFP attributed the shortfall in number of children not matching the mt to the fact that children of internally displaced persons (IDPs) started receiving assistance at different times of the year and for different durations depending on their arrival, following their displacement and therefore, many of them received assistance for a shorter duration.
57. In CO Kenya, during 2013, there was a shortfall of 26 percent in the number of children to be assisted by cash or vouchers.

58. In RB Panama, under Development Project 200141 – School Feeding Capacity Development Project for Latin America and the Caribbean Region, we observed that against the approved budget of USD 3.93 million, total confirmed contributions as per the SPR 2014 were only USD 1.19 million and the total expenditure until the project closure date was only USD 1.15 million. The RB stated that the capacity development project suffered from a lack of funding.
59. Similarly in RB Nairobi, the Country Programme 200253 being implemented by CO Ethiopia exhibited achievement of only 34 percent (fund resource) and 22 percent (food requirement). The RB informed that to cope with funding constraints, the number of feeding days were reduced and the ration size for blended food was also reduced from 150 to 120 g per child per day. Besides, the take-home oil ration for girls was also reduced from eight to four litres per girl per semester. Also, there was a reduction in the value of vouchers transferred to beneficiaries.
60. In CO Uganda, Country Programme 108070 showed an achievement of 54 percent (funding resource) and 55 percent (food requirement) as of October 2015 despite its commencement in November 2009 and nearing closure in December 2015. The RB stated that due to funding constraints, the CO had been able to provide one meal per day to schoolchildren under the school meal programme since February 2014.
61. During the year 2015 (until June), CO, Honduras received only 25 percent of the committed funding from the host government. The CO assured that efforts would continue to pursue adherence of the Government to the agreed commitments.
62. In CO Colombia, we noted that in respect of PRRO 200148, WFP made an agreement with a donor for an in-kind contribution towards the school feeding programme. The commodity was to be delivered directly by the donor to the final delivery points. We observed from the financial SPR for 2014 that the donor had made confirmed contributions totalling USD 3,131,289 for the period from 2012 to 2014. The project was ended in April 2015 and the final outstanding balance of USD 752,176 was not spent because the product was not used. We were informed by the CO that as the product was not physically received from the donor, a write down was prepared by HQ Finance in order to reflect appropriately the amount effectively received. We observed that SPRs prepared by WFP indicated that there was no arrival or distribution of the product in 2012 and 2013 and that the commodities (2,069 mt) arrived only in 2014 and were fully distributed in 2014 itself.

63. The CO stated that it started entering the commodity in the Commodity Movement Processing and Analysis System (COMPAS) retrospectively in 2014 due to which, it appeared as if the entire quantity was received in 2014. It added that the commodities were distributed to all beneficiaries in all the three years – 2012, 2013 and 2014. WFP also stated that SPRs received data automatically from COMPAS. Contrary to the usual in-kind donations that were received in WFP warehouses and registered in COMPAS, this product was delivered by the donor directly to schools for distribution to beneficiaries. In the absence of clear guidelines to manage this exceptional situation, the product was not registered in COMPAS in 2012 and 2013, and was registered directly in WINGS.
64. We are of the view that as all planned beneficiaries were reached in all three years of the intervention, there was no justification for the unspent balance of USD 752,176 being written down. Further, the SPR for PRRO 200148 failed to report the actual position of arrival and distribution of in-kind contributions received directly from the donor at the final distribution points despite provision being available in this regard.
65. The CO agreed that the registration of commodities in exceptional situations such as this, when delivered by a donor directly to beneficiaries, be strengthened and clear guidelines be established to properly reflect the actual situation.

Recommendation 8(a): Project implementation, including resolving the pipeline/funding issues, may be strengthened through consistent follow-up with all stakeholders, so as to achieve the planned school feeding interventions in various COs.

Recommendation 8(b): Reconciliation between the WFP CO and the donor may be carried out for the unreconciled balance of USD 752,176. The expenditure recognition process at the CO may be strengthened to accurately reflect the in-kind contributions received directly at the distribution points.

Linking school feeding to local agricultural production and transition to a national programme

66. The revised policy laid emphasis on developing links between school feeding and local agricultural production, where feasible and possible. As per the policy, depending on the country and policy environment, WFP could adapt its school feeding programmes to include local purchase, especially to benefit smallholder farmers, particularly women and/or advise governments on strategies for linking national government feeding programmes to local agricultural production. We also looked at the Purchase for Progress (P4P) initiative of WFP, which aimed to help poor farmers to gain access to reliable markets to sell their crops at competitive prices. We noted that WFP had carried out a study involving three COs, i.e., Malawi, Liberia and Honduras to explore a link between school feeding and P4P. It was concluded (March 2014) that the link between school feeding and P4P had multiple direct benefits including provision of meals that were acceptable for the local taste, promoting the role of the community and strengthening the capacity of the government towards achieving a sustainable school feeding programme that relies on local production.
67. The WFP 2013–2014 food procurement statistics capture the international/local/regional purchases for 2013–2014, as indicated in Table 8.

Table 8

Year	Category of procurement	Quantity (mt)	Value (in USD)	Percentage of local procurement to the total quantity
2013	International purchase	1 096 436	647 537 853	51.85
	Local purchase	550 352	274 914 974	26.02
	Regional purchase	468 051	238 316 230	22.13
	Total	2 114 839	1 160 769 057	
2014	International purchase	1 321 023	803 550 951	60.43
	Local purchase	486 569	252 450 411	22.26
	Regional purchase	378 312	195 846 526	17.30
	Total	2 185 904	1 251 847 889	

68. As can be seen from Table 8, the percentage of local purchase to overall purchase had gone down from 26.02 percent in 2013 to 22.26 percent in 2014, indicating purchase of food items predominantly by way of regional or international purchases. Thus, there appeared to be scope for further acceleration in the matter.

69. A test check of the data in respect of COs for the years 2013 and 2014 also disclosed shortfalls in procurement of food from local suppliers ranging between 24 and 80 percent in CO Kenya and Honduras. In CO Honduras, as against the 25,720 mt planned, only 19,421 mt and 17,198 mt were achieved during 2013 and 2014 respectively. Further, in CO Kenya only 1,826 farmers were supported through local purchases during 2013 and 2014, as against the planned figure of 5,000.
70. While questioning the extent to which gross procurement data were sufficient to warrant a conclusion, WFP acknowledged that home-grown school feeding (HGSF) was still in the early stages, and that there was room to accelerate its uptake. It further stated that total procurement rises and falls largely in line with emergency response and with the proportion of food-based versus cash-based responses within emergencies. WFP also stated that there were many factors that could contribute to local purchase, Further, when buying food for emergency response, WFP was accountable to optimise the resources transferred to beneficiaries from the voluntary contributions of donors. Food security emergencies tend to correlate with interruptions to the local food supply, correspondingly increasing local prices.
71. We also observed that standards had not been set to measure the impact of HGSF/local production on the farmer community. This is particularly important since linking school feeding to local farmers extends the benefits of the programme to the whole community and enhances sustainability, which is considered as an essential step towards transitioning of school feeding programmes to national governments. WFP agreed that standards/measures can be more fully articulated to assess the results of HGSF work.

Initiatives of the CoE for HGSF

72. According to the Annual Report 2014 of the CoE, one of its priorities is disseminating the multiple benefits of the commitment and investment by governments in initiatives that integrate food and nutrition security to social protection, mainly through HGSF programmes.
73. As per the statistical information (2011–2015) furnished by the CoE, out of the 26 Action Plans drafted, 22 countries intended to adopt HGSF. We observed that progress in HGSF in countries such as Benin, Burundi, Cameroon, Guinea, Haiti, Senegal, Togo, and Zimbabwe, was at a preliminary stage and required further acceleration in the matter.

74. WFP stated that percentage of local purchases from smallholder farmers could be made a standard element of national action plans/guidelines/policies (and ideally legislation), if this was the priority of the national government concerned. The CoE, while accepting the audit observation, stated that the Centre had been working on a research agenda that also addressed this issue.

Recommendation 9(a): WFP/CoE may prepare country-specific actionable plans, based on consistent dialogue with the national governments, to determine and accelerate the percentage of local purchases from smallholder farmers, particularly women, for the school feeding programmes.

Recommendation 9(b): Indicators may be developed and incorporated in the Strategic Results Framework to measure the impact of local production/HGSF on the achievement of programme objectives.

Partnership established by the Centre

75. The CoE signed a partnership agreement with a research institute in February 2014 with the objective of bringing out five studies covering analysis of institutional purchase from smallholders, historic analysis on institutional food purchase, cost and investment analysis of national HGSF, etc. The studies were to be launched in 2015.
76. We observed that the project was broken into various milestones with a projected completion date. While three studies had been completed after a delay of more than six months, as observed from the revised milestone document provided by the CoE, the studies on cost analysis and investment case of Brazil's HGSF, with the projected completion date of July 2015, were yet to be completed as of September 2015.
77. We further observed that the reasons for delay were on account of the review process of the preliminary findings by the steering committee, difficulties found in getting the products (methodologies, preliminary findings) with the quality and the format that was expected, before sending it to the members of the steering committee, change of the research group, etc.
78. The CoE stated that the pending studies were expected to be completed by March 2016. The CoE agreed that there was much scope for improvement in the project planning phase, selecting more realistic milestones and taking mitigating actions.

Technical assistance for transition to nationally owned programmes

79. As per the revised policy, WFP would focus increasingly on helping countries to establish and maintain nationally owned programmes linked to local agricultural production. It further provided that a move from lower-middle-income country status was the strongest indicator of readiness to finance a school feeding programme. Table 9 captures the WFP transition stages of the 60 countries and the status of its transition strategy.

Table 9

	Stage 1- Latent	Stage 2- Emerging	Stage 3- Established	Stage 4- Advanced
Number of COs operating school feeding programmes by stage	23	25	10	2
Percentage	38	42	17	03

Source: Global School Feeding Survey 2012 included in the revised policy and details of country-wise transition provided by WFP.

80. Further, the hand-over status for each of the 60 countries is indicated in Table 10.

Table 10

Hand-over status	No. of countries
Discussions for hand-over going on	29
No hand-over strategy agreed with WFP	14
Formal hand-over strategy	8
Informal hand-over strategy	9

81. It can be seen from the above tables that 48 of 60 countries (80 percent) were in the latent or emerging stage and the discussions for hand-over were still not firmed up in 43 countries, indicating the need for having a clear, documented strategy for accelerating the process for hand-over.
82. The revised policy also committed to systematically assess the progress in the transition to national ownership in all school feeding operations, using the School Feeding Systems Approach for Better Education Results (SABER SF), which is a partnership between the World Bank and Partnership for Child Development (PCD). The country's transition stages were to be assessed under five SABER SF policy goals namely, policy framework, financial capacity, institutional capacity, design and implementation and community roles, using tools like questionnaires and Action Plans. The National Capacity Index (indicator under the School Feeding Strategic Results Framework) was to be based on the SABER SF framework. Further, SABER SF, was to be mainstreamed into the preparation of all school

feeding projects starting in 2015 to systematically plan the transition to national ownership or assess the status of transition. The policy stipulated that SABER SF results from all projects were to be compiled at HQ for overall analysis of trends and compliance with school feeding. We observed that this policy requirement was not being complied with.

83. WFP stated that the SABER SF documents were not analysed per se in HQ. Once the SABER workshop had been conducted at the CO level, the report was drafted by the CO and the government and after the clearance of the government and WFP HQ, PCD and the World Bank, reports were posted on the World Bank site. The reply was inconsistent with the policy guidelines.
84. WFP further stated that country-wise transition detail should not be interpreted as a firm baseline; it represented an estimate of countries transition stages based on income level, policy framework and government programmes. It did not follow the five policy goals as this information was not available when the estimate was prepared. The estimate was also prepared before WFP started implementing the SABER SF. SABER SF assessed country stages with greater insight and with government endorsement of conclusions. Even SABER still permitted a somewhat flexible results scale when evaluating the transition stage. WFP, however, agreed during the exit meeting that SABER was a good tool to measure transition strategy and was more likely to happen in the near future.
85. The revised policy aimed at strengthening national capacity for school feeding through policy support and technical assistance. WFP also provides support through technical assistance in testing different types of models and modalities such as decentralized cash transfers. In this regard, we called for a list of the countries in which WFP had provided technical assistance during 2013–2015.
86. Our examination of the SPRs/project documents of the COs of Morocco and Lesotho for the years 2013 and 2014 revealed as under:
 - **CO Morocco** – The project for capacity development for school feeding, launched in July 2013, aimed to strengthen national capacity by supporting the development of a high-quality and sustainable school feeding programme by reviewing the national school feeding programme and providing support to the Ministry of Education’s ongoing efforts with a view to identifying capacity gaps, strengths and opportunities, while advising on best practices and improvements. We observed that though this project was fully funded in 2013, late receipt of funds delayed implementation, postponing some activities such as collection of more quantitative output and outcome data to 2014. We further observed that even 18 months after

the commencement of the project, the main activity for which the project was launched had not been completed. The project, which was to end by 2014, was extended by one year until 2015. In reply (September 2015), the CO pointed out that the one year extension-in-time was required to finalise all project activities foreseen by the Memorandum of Understanding between WFP and the Kingdom of Morocco, in alignment with the government requirement and timelines. There were procedural delays as well. The project activities, however, were well under way for all the components and were expected to reach completion by the end of 2015.

- **CO Lesotho** – The hand-over process of WFP's school meals programme in Lesotho began in the 1990s. The Government had requested WFP to continue providing assistance to schools for two years beyond the expected termination date of 31 December 2010, i.e., up to 31 December 2012. In October 2012, the Lesotho Ministry of Education and Training (MoET) requested WFP to be the service provider for its national primary School Feeding Programme for a three-year period, from 2015 until 2017 inclusively, on a full-cost recovery basis, to allow time to develop its own national capacity to implement the programme. We observed that consequent upon extension of the project, WFP was working with the Government on capacity-building and a time-bound hand-over plan and this was envisaged to be fully completed in 2018.

87. In both studies, we noted that achievement of the project objectives of technical assistance and capacity-building were largely impacted by the government's capacity for transition to national programmes.

Recommendation 10: WFP may, in consultation with national governments, prepare a well-documented and clear hand-over strategy for each CO for a smooth transition to a nationally owned school feeding programme.

SABER SF implementation by the COs, as far as possible given the country context, also needs to be prioritised.

Study Visits to the CoE

88. The CoE has been organising study visits for delegations from various countries. The study visit is the starting point of the Centre's cooperative relationship with the countries, requesting its support for the development and implementation of programmes and policies to overcome hunger and poverty.

89. An examination of the data furnished by the CoE indicated that in some countries such as the Democratic People's Republic of Korea (DPRK), El Salvador, etc., which undertook study missions, further progress in terms of validation of Action Plans and capacity-building was not evident. The CoE stated that the Centre had developed a set of tools to monitor countries' progress and each country had a different follow-up process. In addition, if they were considered priority or self-funded countries, it influenced the Centre's support, the next steps as well as the follow-up process. It also stated that DPRK and El Salvador were self-funded countries, their focus was on the Brazilian food and nutrition security policy.
90. We examined linkages, if any, between the study visits and capturing the outcomes in the SPRs of the respective country. We test-checked two cases of study visits to the CoE by Ethiopia and Zambia and noted that the expected outcomes were not being measured in the related SPR.
91. The CoE agreed that output and outcomes may be captured by COs within the SPRs. It was also recognised that plans for collaboration with the CoE be inserted also in CO documents such as the country strategic plans, country programmes and other related technical assistance projects of the COs. WFP highlighted that the government ministries/institutions benefitting from the CoE visit may often prepare/execute Action Plans that did not always link directly with WFP projects, requiring reporting in the SPRs.

Recommendation 11: A monitoring mechanism may be introduced in consultation with WFP HQ and the COs so that the outcomes on the Action Plans formulated after study visits to the CoE are systematically captured and highlighted in SPRs, wherever linked to WFP projects.

Action Plans Post CoE Visit

92. The concluding activity of the Dialogue and Study (D&S) Mission is the Action Plan, the draft of which is designed during exclusive planning sessions at the end of the visit agenda.
93. We observed that between 2011 and 2015, 37 countries attended D&S Missions organized by the CoE in Brazil out of which, only 26 countries drafted Action Plans. The status of implementation of the Action Plans is given in Table 11.

Table 11

Total number of countries which drafted Action Plans	26
Action Plans approved and being implemented	19
Not officially approved but implemented	6
Others	1

94. We sought to assess the role of the CoE post approval of Action Plans and further progress in their implementation. We also test-checked the approved Action Plans of six COs. We noted that in the CO Pakistan Action Plan, no timeframes had been outlined for two areas viz, design and implementation and community participation.
95. We noted that the Draft Action Plan of CO Gambia for school feeding (2014–2016) captured the risks of various priority actions. This position was not reflected in any other Action Plan. Many of these priority actions, such as having a national school feeding policy, mobilising resources for school feeding, development of a financing plan, strengthening capacity of government/partners on implementation were indicated as high risk. We did not find any specific actions undertaken by the CoE, in its engagement with the governments, with regard to the stated risks and further mitigating actions on them.
96. The CoE agreed on the importance of Action Plans to have specific timelines and stated that it would continue to stress this point with the countries. The CoE also stated that it would highlight the need for including risks and mitigation in all Action Plans and recognised the need to strengthen its capacity to monitor the progress in the Action Plans.

Timelines for Support by the CoE

97. In the WFP guidelines, the methodology and timeline of the CoE in its activities to support recipient country capacity needs have been outlined. We observed that a timeframe of at least 12 months from the planning stage to the advice and technical support stage had been indicated, which was not being followed. We also observed that out of the 37 countries, which visited the CoE during 2011–2015, only 19 Action Plans had been approved by the national governments for implementation.
98. The CoE stated that its work was demand-driven and that the Centre required a strong government commitment in order for it to provide its technical assistance. They added that it was the CO that was primarily responsible for relationship engagement with national governments and the CoE was working through the COs in this regard. The CoE agreed that it was contemplating revision of timeframes.

Recommendation 12: The CoE may in coordination with HQ and the RBs through consistent dialogue and discussions with national governments endeavour to fix an implementable timeframe for each milestone in the Action Plan, so that it becomes an effective tool for monitoring follow-up action more effectively.

The CoE may also review its timelines for support.

South-South Cooperation and Planning Process

99. The CoE advocates for developing nationally owned, sustainable programmes and policies for social protection, and nutrition improvement. It has strengthened WFP's tools and capacities for engaging governments in the design and implementation of national food security and nutrition programmes. We sought to assess the CoE's performance in this regard.
100. We observed that since the inception of the CoE in 2011, it had:
- organised 44 D&S Missions in Brazil from 37 countries;
 - facilitated the drafting of 26 Action Plans;
 - as part of the Centre's advice and technical support, it had deployed 15 consultants to 11 COs/RBs;
 - facilitated nine National Consultations for Strategic Planning;
 - rendered direct technical assistance to 19 technical missions.
101. However, the details of the activities above did not highlight whether consequent to the above interventions, any of these countries was able to put in place a national school feeding policy. Also, there was no short/mid/long-term planning process in place to facilitate better prioritization, control and tracking of results of South-South cooperation interventions into specific national policies/programmes.
102. The CoE, while acknowledging the Audit's suggestion as of great value to the Centre's methodology, stated that countries were struggling to set in motion a national school feeding policy articulated with local production, even though there were pilots running in diverse places.
103. We noted that the CoE, together with the Brazilian Government, had selected 23 priority countries during 2011 to 2013 to support them in their design and implementation of sustainable and country-led school feeding programmes. We, however, did not find any specific documentation/guidance to elaborate on the challenges and requirements of

working in priority countries. In view of the fact that 23 of 37 countries supported by the CoE were priority countries, there is a need to have a comprehensive guidance document. The CoE agreed to the need to improve and compile this documentation in the near future.

Recommendation 13: The CoE, in coordination with HQ and the RBs and based on discussions with the national governments and its Brazilian government partner, may prepare an annual/biennial plan of each of its activities for the short term; followed by a mid-term strategic/perspective plan for a five-year period; and a long-term plan or a vision document for 20 years, which can chart the growth of the CoE and the support it extends to the countries, particularly priority countries, over a long-term period.

104. While the contribution of the CoE in supporting various countries in their school feeding programme is acknowledged, we sought to assess how the CoE measured its own performance. The CoE stated that it had a number of indicators to track the progress of countries in their efforts to establish/manage their own national school feeding programmes, based on the adaptation and application of Brazil's approaches, as well as its own output and outcome indicators. The CoE had two sets of indicators, viz., the country progress indicators and the Centre's performance indicators.
105. The CoE references the SABER matrix which was based on five parameters to measure country progress. We observed clear criteria for measuring the performance under various parameters such as legal framework, policy design implementation, etc., was conspicuous by its absence and as a result, tracking and monitoring of performance, both quantitatively and qualitatively, was presently limited.
106. Similarly, the performance indicators, to assess the impacts of capacity-building and technical assistance, also appeared to be weak as they did not provide measurable impacts. A few examples were: number of countries receiving support from the WFP centre, number of countries receiving support from the WFP centre that were designing or implementing an HGSF programme, etc. These indicators did not afford an opportunity to assess the outcomes qualitatively and there appeared to be scope for developing better progress and performance indicators. We also observed that progress against these indicators was not analysed/reported on an annual basis.
107. The CoE stated that there was scope to improve indicators as well as CoE's monitoring systems. It also stated that this could be a joint effort between the CoE and the WFP HQ Performance Management and Reporting Unit.

Recommendation 14: The CoE, in coordination with HQ and the Performance Management and Monitoring Division (RMP), may develop standards/asures to assess its contribution both quantitatively and qualitatively.

Monitoring

108. With a view to strengthen the monitoring function, WFP introduced in the Programme Guidance Manual, Minimum Monitoring Requirements (MMRs) in July 2014, to establish common expectations as to what is required in relation to monitoring coverage. The intended audience for the MMRs included all country and sub-offices staff with monitoring functions, including heads of programmes, programme and vulnerability analysis and mapping (VAM) officers/assistants and field monitors. The MMRs stipulate the monitoring requirements to be met by COs in relation to WFP's set of corporate outcome, output and cross-cutting indicators along with measures to guide process monitoring of WFP interventions. We test-checked a few cases to ascertain the effectiveness of the monitoring system.
109. With regard to the Republic of Congo, WFP Internal Audit noted that for the year 2014 for schools under the supervision of the Congo CO, only 23 percent of the expected monitoring reports for 2014 from 362 schools were received by end of January 2015. It further pointed out that the CO did not maintain a tracking mechanism for outstanding reports or a system to track the follow-up of observations and recommendations from the field visits. Due to complex and lengthy reporting of the field data the CO extrapolated on the data received from the Ministry of Primary and Secondary Education and Literacy to compile its annual SPR. We observed that the status of agreed action to improve the monitoring mechanism by the CO was shown as pending, as of September 2015. WFP stated that the deadline for the agreed actions on the monitoring of the school feeding had been revised to end March 2016, and a tracking system has been put in place and the monitoring and evaluation (M&E) toolkit had been revised.
110. Operation evaluation reports in the case of Armenia (2015) brought out that a lack of systematic monitoring and the absence of regular follow-up regarding some indicators (particularly related to schoolchildren drop-out and promotion rates, household consumption scores) prohibited analysis of some expected outcomes. It was recommended to improve the M&E system through integrating school feeding integrators and data. Similarly, in CO Cambodia (2014), it was observed that strengthening monitoring and data collection was critical for reaching nutrition goals.

111. In CO Bhutan, physical verification of two schools disclosed weaknesses in the procedure of release and issue of food materials. Variations were observed between the quantity shown in the stock register and the actuals. There was no system to link issue of material with the attendance of the children. The CO, while agreeing with the observation, stated that given the limited staff and the geographical spread of the schools, the CO faced some challenges to monitor all schools on a regular basis. The CO further stated that they would explore the option to engage an independent third party to take on part of the monitoring task and the CO was also exploring real-time data capturing through a mobile application.
112. We also observed that funding limitations impacted the support, supervision and oversight of school feeding in RB Nairobi and the same was not considered optimal at both RB and CO level. WFP stated that many COs lacked the human and financial resources to allow them to fully comply with the suite of monitoring rules, requirements and procedures that had been put in place. A sustainable funding mechanism for assessment, monitoring and evaluative costs at CO level was envisaged to resolve this long-standing weakness. The reply indicates the need for more harmonisation and sustained action by HQ/RBs to address the monitoring weaknesses at the CO level.
113. A comparison of the Corporate Risk Register 2013 and 2015 disclosed that there was no perceptible improvement on completion status of mitigating actions on certain corporate risks, which would also impact the performance of the school feeding programme, such as the Performance Risk Organizational Management Information System (PROMIS) roll out (40 percent), development of a sustainable funding model for monitoring and evaluation (50 percent) and the country office tool for managing effectively (COMET) implementation module roll out (marginal increase from 0 to 20 percent from 2013 to 2015).
114. WFP stated that as a result of the Business Process Review in 2013 and development of the new Management Results Framework for 2014–2017, the roll out of PROMIS was suspended in order to effect changes. It also stated that activities related to developing a sustainable funding model were ongoing and completion percentage of this mitigation action would be adjusted as part of this process.

Recommendation 15: WFP may secure compliance of the established systems and procedures outlined in the M&E strategy for school feeding at both HQ and RBs/COs through regular follow-up. WFP may also prioritise the mitigating actions on the corporate risks of the performance management system.

Annexure 1**RBs and COs visited**

1.	Latin America and the Caribbean, Panama (RBP)
2.	Honduras
3.	Colombia
4.	East and Central Africa, Nairobi (RBN)
5.	Kenya
6.	Somalia
7.	Southern Africa, Johannesburg (RBJ)
8.	Democratic Republic of the Congo
9.	Sudan (covered by the Regional Bureau for the Middle East, North Africa, Eastern Europe and Central Asia – RBC)
10.	Chad (covered by the Regional Bureau for West Africa – RBD)
11.	The Niger (RBD)
12.	Bhutan (covered by the Regional Bureau for Asia and the Pacific – RBB)

Acronyms Used in the Document

CO	country office
CoE	Centre of Excellence, Brasilia
COMPAS	Commodity Movement Processing and Analysis System
CSI	Coping Strategy Index
D&S	Dialogue and Study (mission)
DFID	Department for International Development
DPRK	Democratic People's Republic of Korea
DRC	Democratic Republic of Congo
ESF	Emergency School Feeding
FCS	Food Consumption Score
HGSF	home-grown school feeding
HQ	Headquarters (WFP)
M&E	monitoring and evaluation
MMR	Minimum Monitoring Requirement
NBNM	Nourishing Bodies, Nourishing Minds
OSZIS	Safety Nets and Social Protection Unit
P4P	Purchase for Progress
PCD	Partnership for Child Development
PGM	Programme Guidance Manual
PROMIS	Performance Risk Organizational Information System
PRRO	protracted relief and recovery operation
RB	regional bureau
SABER	Systems Approach for Better Education Results
SABER SF	School Feeding Systems Approach for Better Education Results
SPR	Standard Project Report
SRF	Strategic Results Framework
UNICEF	United Nations Children's Fund
WINGS	WFP Information Network and Global System