

Report of the Auditor General of the  
Republic of Trinidad and Tobago on  
a Special Audit of  
The School Nutrition Programme  
managed by the  
National Schools Dietary Services Limited



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**THIS REPORT HAS BEEN PREPARED UNDER  
SECTION 116 OF THE CONSTITUTION OF THE  
REPUBLIC OF TRINIDAD AND TOBAGO  
AND SECTION 9(2)(c) OF THE EXCHEQUER AND AUDIT ACT  
CHAPTER 69:01**

*Sharman Ottley  
Auditor General  
7<sup>th</sup> November, 2014*

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- The Permanent Secretary and staff of the Ministry of Education.
- The Chief Executive Officer and staff of the National Schools Dietary Services Limited (NSDSL).
- The Permanent Secretary and staff of the Ministry of Food Production.
- Certain contracted caterers to the School Nutrition Programme.
- Principals and staff of selected schools.

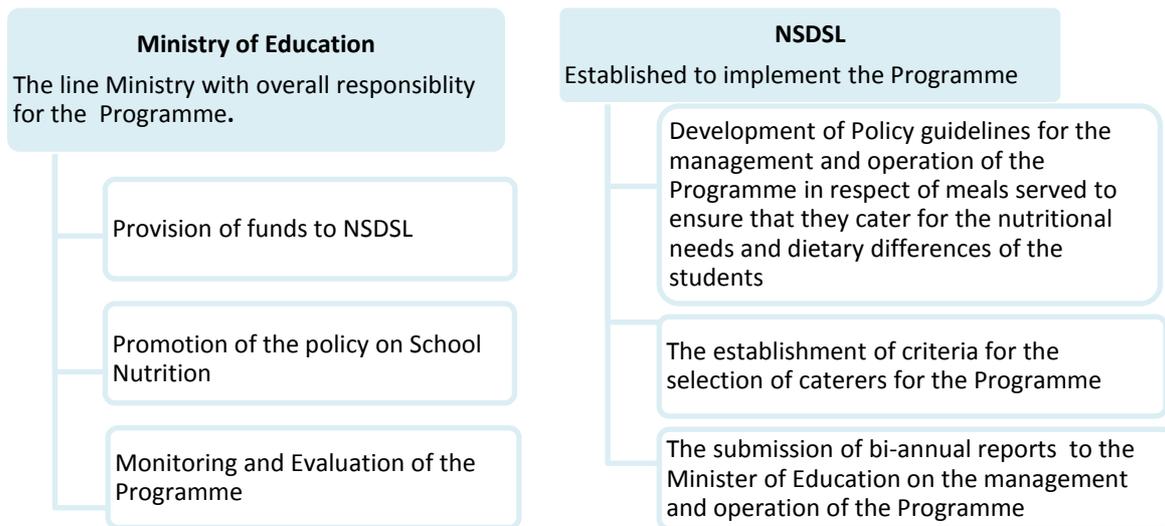
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Sincere appreciation is also extended to the officers of the Auditor General's Department whose efforts contributed to the successful completion of this assignment.

## EXECUTIVE SUMMARY

1. This report examines the progress made by the Ministry of Education and the National Schools Dietary Services Limited (NSDSL), a Special Purpose State Enterprise which falls under the authority of the Ministry of Education in ensuring that the School Nutrition Programme (the Programme) provides at least one nutritious meal each school day to every child, as set out in the Policy on School Nutrition. **Figure 1** shows the roles of the Ministry of Education and NSDSL in the delivery of the Programme.

**Figure 1: Roles of Ministry of Education and NSDSL in the Delivery of the Programme**



2. In addition to the commitment to provide one nutritious meal each school day, the Programme is identified as key to achieving the following outputs in the Government’s National Performance Framework 2012-2015:

Priorities	Outputs
Agriculture and Food Security	Consumption of local food
Healthcare Services and Hospital	Enhanced awareness and opportunities in choosing healthier meals

3. NSDSL has set three objectives for the Programme, based on the Government’s priorities and the Policy on School Nutrition:

<b>Objective 1</b>	To provide, in the form of Recommended Dietary Allowances, approximately: <ul style="list-style-type: none"> <li>• One-quarter of the child’s daily nutrient requirements for breakfast, and</li> <li>• One-third of the child’s daily nutrient requirements for lunch.</li> </ul>
<b>Objective 2</b>	To contribute to the improvement of the nutritional status of the child, thereby enhancing his or her ability to learn.
<b>Objective 3</b>	To further stimulate the country’s agricultural and manufacturing sectors by utilising local produce wherever possible in the meal plan.

4. In trying to achieve these objectives the Board of the NSDSL has stated that they are faced with challenges such as:
  - Fixed prices paid to caterers for meals, and
  - Low participation rate of suppliers.

5. The NSDSL operates the Programme through four geographic zones (East, North, South and Central) and has 74 contracted caterers island-wide as shown below:

Zone	East	North	South	Central	Total
Caterers	20	19	18	17	74

6. Progress made by the Ministry of Education and NSDSL was assessed against the following:
  - The main objective of the Policy to ensure that each child has access to a nutritious meal;
  - NSDSL’s objectives for the Programme, and
  - Governance and management of the Programme based on the roles of the Ministry of Education and NSDSL.
7. To assess progress on the impact of the Programme, we held interviews with officials of the Ministry of Education and NSDSL. To determine the effectiveness of initiatives undertaken to encourage wider participation in the Programme, we requested NSDSL’s Quality Assurance Officers to complete a questionnaire to which 17 officers responded. We also surveyed 46 schools on meal acceptance and wastage. We undertook detailed analysis of data held by NSDSL with respect to governance and management, nutrition education and testing of meals. The methodology is given at Appendix 1.

## Key Findings

### Impact of the Programme

8. **At page 8 of the Executive Summary of a report on a Consumption Survey conducted by NSDSL, it was stated that ‘the overall wastage observed in this study was 32 per cent’. However, NSDSL has not been able to significantly reduce this wastage.** From a sample selected, our survey revealed an estimated 17 per cent wastage in the Programme. Based on stated assumptions the cost of wastage may be in the vicinity of \$38 million per school year. However if partial consumption of meals is omitted from our survey then the estimated wastage is reduced to 12 percent and the estimated cost of wastage will be \$26 million per school year or approximately \$130 million over the past five years. NSDSL collects data in respect of the non-distributed meals and complaints, but data on meal consumption is not captured. School children have a preference for some meals over others. We found that of 4,103 lunches distributed, 934 or 23 per cent were partially eaten and 147 or 3.6 per cent were not consumed.
9. **The Ministry of Education and NSDSL are not using existing data to assess the impact that the Programme is having on the child’s ability to learn.** It is difficult for children to concentrate when they are hungry and this is one of the factors which will impact on their ability to learn. The Ministry of Education has sought to address

this through the Programme, however, there are no systems in place to measure the progress made in this area. The Ministry of Education collects data on the educational attainment of school children. Neither the Ministry of Education nor NSDSL is analysing and using this data to determine how the Programme is contributing to the school child's ability to learn.

10. **Food safety is an area of high priority for NSDSL. One of the methods for ensuring food safety is the testing of meals which was found to be insignificant.** Sampling of meals for testing is one mechanism for ensuring and improving the safety of meals delivered to school children. During the period 2012-2013, NSDSL delivered approximately 50 million meals, of which only 25 tests were conducted. From these tests, four failed to meet the required safety standards.
11. **NSDSL has conducted minimal Nutrition Education Sessions during the period June 2010 - December 2013.** NSDSL's effort to educate students and parents on Nutrition Education was insufficient. During the period June 2010 - December 2013, NSDSL conducted educational sessions with 8,378 school children or approximately 2,095 school children per year.  
The educational sessions were extended to parents. During the period 2010-2011, from information received it was seen that NSDSL conducted eight sessions with 413 parents, after which no further sessions were conducted. The eight sessions were conducted with eight schools, equivalent to less than 1 per cent of schools.
12. **The extent to which the Programme is stimulating the Agricultural sector is not known.** The Programme is considered to be a stable market for local farmers and food manufacturers; however the NSDSL and the Ministry of Education do not know the extent to which the Programme is stimulating the agricultural sector.
13. **NSDSL is not effectively using its purchasing power.**  
NSDSL has considerable purchasing power that can result in economies of scale. NSDSL is not using this power to get cheaper prices for local produce utilised in the Programme. In delivering the breakfasts and lunches throughout the school terms, NSDSL uses a large quantity of local produce. For example, in 2013, the Programme used approximately:
  - 1 million pounds of cabbage
  - 0.8 million pounds of pumpkin, and
  - 0.5 million pounds of sweet peppers.

### Governance and Management

14. **The Ministry of Education through the NSDSL has not been able to achieve the main objective of the Policy on School Nutrition, which is to ensure that every child has access to at least one nutritious meal each school day.** The '*Whole School Approach*' is one of the critical strategies detailed in the Policy on School Nutrition to ensure that every child has access to a meal. This approach required a survey of the entire school population to determine who would receive a free or subsidised meal. Seven years after the approval of this Policy, its objective has not been realised. School children have been receiving meals in the Programme based on an ad-hoc system of selection.

15. When the NSDSL officially began operations in 2004 they provided 124,828 meals per school day. In 2013 they provided 157,026 meals per school day to a school population of 236,983. The Programme has been able to provide every child attending Government and Government assisted Pre-Schools with a meal.
16. **Weaknesses were identified in the oversight function of the Board of the NSDSL.** The NSDSL's last audited financial statements were for the financial year ended 30<sup>th</sup> September 2009.

The NSDSL's Tender Committee commenced the tendering process for the award of new contracts to caterers two years after the expiration of the previous contracts in August 2011. New contracts were awarded in January 2014 at prices that have been in existence since 2008 as follows:

<b>Breakfast</b>	<b>Lunch (Pre-School)</b>	<b>Lunch (Primary and Secondary)</b>
\$6.90	\$8.63	\$9.37

The Cabinet approves the prices to be paid for meals.

17. **The old Strategic Plan of 2009-2012 is currently being used to address the objectives of the Programme.** A Strategic Plan with effect from 2013 has not been approved and the NSDSL continues to operate using the previous plan. To date these strategies were not fully implemented.
18. **There is limited monitoring and evaluation of the Programme.** The Ministry of Education as the line Ministry is not carrying out its role regarding monitoring and evaluation of the Programme as set out in the Performance Monitoring Manual for State Enterprises. A Monitoring Unit was set up in January 2013. However no work was carried out by this unit with respect to the Programme. In monitoring Objective 1, NSDSL's Quality Assurance Officers visit Caterers' facilities to ensure that meals delivered are in line with the 20-day menu cycle. The NSDSL does not have systems in place to monitor Objectives 2 and 3 of the Programme.

## **Conclusion**

19. Every child does not have access to a meal as intended by the Policy on School Nutrition. Although the Ministry of Education has not achieved universal provision of meals, there is scope for improving the acceptability of meals provided. Improvements in value for money could be achieved through directing resources aimed at curbing wastage of meals which has been estimated to be at least \$26 million per year. Wastage can have a significant effect on the students not receiving the required Recommended Dietary Allowance as set out in the Programme's objective. The meals are also not tested for nutritional quality and testing for food safety is miniscule. Generally, data is not captured electronically or in a manner to facilitate easy retrieval of information on recipients, wastage, students' grades and local produce used in order to make proper assessments of the impact of the Programme.

## Recommendations

To improve the efficiency and effectiveness of the School Nutrition Programme the Ministry of Education and NSDSL should consider implementing the following recommendations:

1. If the Ministry of Education intends to provide every child with access to a safe nutritious meal the Ministry should review the strategies stated in its Policy on School Nutrition such as the '*Whole School Approach*' to determine whether more robust approaches are needed in order to accomplish full participation. The results of the review should be used to promote and adopt those approaches which are the most effective.
2. It is crucial that the issue of wastage be addressed by both the Ministry of Education and NSDSL. The Ministry of Education should be timely and decisive in responding to requests for adjustments in the meals allocated to schools. The NSDSL should review their system and put mechanisms in place to:
  - increase the number of visits to schools (more than once per month), and
  - collect data in a more robust manner in order to effectively monitor the Programme and take corrective action.

In order to encourage school children to consume all meals provided, the Ministry of Education and NSDSL should work together to develop innovative ways of educating the entire school population on the benefits of healthy eating. For example, this may be done by using role models within the society; these may include sports personalities and comedians to educate the school children. Also, the nutritionists and Quality Assurance Officers should work closely to collect and utilise data to provide menus which are more acceptable to the school children.

3. To enable systematic progress in the monitoring and evaluation of the Programme we recommend that the Ministry of Education and NSDSL should:
  - Define measurable targets relating to the key objectives;
  - Build a database which would include statistics on recipients, students' grades and attendance, wastage, and local produce used, and
  - Make use of the information generated for reporting against set targets and for taking appropriate action on a timely basis.
4. The Monitoring Unit of the Ministry of Education should take steps to include monitoring and evaluation of the Programme as part of its function.
5. The NSDSL should use its purchasing power of buying in bulk to negotiate economical prices for local produce and manufactured products. This will result in cost savings that can be used to make the Programme more efficient. These savings can be utilised to increase the number of meals provided to school children, to test meals for safety and to conduct research.
6. To promote good corporate governance, the Board of Directors of NSDSL should ensure that measures are in place for the timely preparation of the Strategic Plan and for fulfilling financial and other reporting requirements. This would provide those charged with governance and management with the necessary tools and information for proper decision making.

## PART ONE

### INTRODUCTION

- 1.1 The School Nutrition Programme (the Programme) seeks to put into effect the Government's vision of ensuring that every child has access to a well-balanced, nutritious meal during school days. The Ministry of Education has overall responsibility for the Programme in Trinidad, whilst the National Schools Dietary Services Limited (NSDSL), a Special Purpose State Enterprise which falls under the authority of the Ministry of Education is responsible for the implementation of the Programme. Currently, the Programme provides selected children throughout Trinidad with at least one nutritious meal per school day. The Tobago House of Assembly is responsible for a similar Programme in Tobago, but, for this Report, we have focussed on delivery of the Programme in Trinidad.
- 1.2 The Programme is one of the 'Support Services' provided by the Ministry of Education for school children. It has been identified as one of the major ways of achieving the objectives of the Policy on School Nutrition. It has also been included as one of the key projects in the Government's National Performance Framework 2012-2015, under two specific priorities:
- Agriculture and Food Security, and
  - Healthcare Services and Hospital.
- 1.3 The Programme, in enabling school children to develop into healthier and more productive adults, seeks to promote:
- The development of healthy eating habits whilst encouraging the consumption of local food, and
  - Improvement in school attendance and performance.
- 1.4 The Programme is designed to impact the lives of school children, farmers and other stakeholders. Although over the last five years the Government has spent almost \$1.2 billion in the delivery of the Programme, there have been concerns raised by stakeholders about the reliance placed on imported food, high food prices, meal wastage and the cost of the meals produced. In June 2012, a report was done by a Parliamentary Joint Select Committee on Ministries, Statutory Authorities and State Enterprises (Group 1) on the *Administration and Methods of Functioning of the NSDSL*, which focused on the efficiency and effectiveness of the Programme and, additionally, NSDSL's management function. This Report focuses on whether the Programme is being effectively managed to achieve its objectives.

### Overview of the Programme

- 1.5 In January 2002, Cabinet established a Board of Management for the Programme which, in May 2002, was replaced by the NSDSL. The NSDSL has a Board of Directors that is accountable to its line Ministry, the Ministry of Education. The Chief Executive Officer directs and manages NSDSL's day-to-day operations.

- 1.6 Two years later, in 2004, when NSDSL officially began operations, it provided 124,828 meals per school day with an initial annual allocation of \$152 million funded through the Ministry of Education.
- 1.7 In 2007, three years after NSDSL began its operations, the duties and responsibilities of the Ministry of Education and NSDSL with respect to the Programme, were formalised through a Memorandum of Understanding. However, this Memorandum expired in 2010 and, three and a half years later, both the Ministry of Education and the NSDSL have yet to put in place a new Memorandum of Understanding.
- 1.8 The expired Memorandum of Understanding included the Policy on School Nutrition, in which it is stated that the Ministry of Education considers the Programme as one of the major means in achieving its policy of ensuring that every child has access to at least one nutritious meal per school day.
- 1.9 One of the critical strategies for implementing this as stated in the Policy was the Whole School Approach. The Whole School Approach required a survey of the entire school population to determine a system that would lead to payments, subsidies or free meals. Seven years later, the Ministry of Education has not conducted such a survey and the Policy's objective of ensuring that every school child has access to a nutritious meal has not been achieved. However, the Programme has been successful in providing all children attending pre-schools with meals.
- 1.10 For the school term beginning September 2013, the Programme delivered 157,026 meals daily to school children, an increase of 32,198 meals or 26 per cent from 2004. In 2013, the provision of meals cost the NSDSL \$256 million, an increase of 70 per cent when compared to the cost in 2004.

### **Scale of the Programme**

- 1.11 The NSDSL's core business is the delivery of meals for the Programme. The Programme operates through four geographic zones (North, Central, East and South) and has 74 contracted caterers island-wide to prepare the meals that are served to school children, (**Figure 2**). In 2008, there were 75 caterers; however, during the period 2009-2013, 74 Caterers were employed in respect of the Programme. We found that caterers in the South zone had the lowest allocation of schools but they provided the highest average number of meals per caterer.
- 1.12 Further, the South and Central Zones had lower school populations but received a higher allocation of meals. The higher allocation of meals to school children in the South and Central Zones is in line with the *'Trinidad and Tobago Survey of Living Conditions 2005, Final Report'*, which showed that the density of poor persons was higher in these zones.

**Figure 2: Caterers by Geographic Zones including Schools and Meals during 2013**

<b>Zone</b>	<b>Caterers</b>	<b>Number of Schools</b>	<b>School Population</b>	<b>Number of meals</b>	<b>Average meals per Caterer</b>
East	20	233	72,516	42,585	2,129
North	19	248	68,689	37,537	1,975
South	18	201	50,969	41,053	2,280
Central	17	213	44,809	35,851	2,108
<b>Total</b>	<b>74</b>	<b>895</b>	<b>236,983</b>	<b>157,026</b>	<b>2,122</b>

**Source:** NSDSL Caterers' Allocations September 2013.

**Note:** Number of meals includes breakfast and lunch on a daily basis.

### **NSDSL's income generating activities**

1.13 NSDSL receives its funding from the Government through subventions financed from the national budget. For the five years 2009-2013, NSDSL received \$1.17 billion in subventions. In 2013, NSDSL received 97.6 per cent of its funding through the Ministry of Education, whereas the remaining 2.4 per cent of funding was derived from income generating activities, (**Figure 3**).

**Figure 3: Allocated Funds and Other Income for the period 2009 to 2013**

<b>Financial Year</b>	<b>Funds Allocated \$</b>	<b>Other Income \$</b>	<b>Total Income \$</b>
2013	252,855,000	5,811,363	258,666,363
2012	248,000,000	1,999,768	249,999,768
2011	235,707,800	96,056	235,803,856
2010	220,000,000	681,888	220,681,888
2009	215,200,000	2,835,028	218,035,028
<b>Total</b>	<b>1,171,762,800</b>	<b>11,424,103</b>	<b>1,183,186,903</b>

**Source:** NSDSL's Income Statements (unaudited)

1.14 For the financial year 2013-2014, the Ministry of Education is expected to provide an estimated \$238 million to NSDSL, a reduction of 6 per cent from the previous year.

1.15 The Government has been encouraging State Enterprises to become self-sufficient. NSDSL has sought to generate additional income from other sources, for example, through the provision of catering and other services to government entities.

1.16 For the period 2009-2013 income generated increased from \$2.9 million to \$5.8 million an increase of \$2.9 million or 100 per cent. Approximately 96 per cent of the income generated in 2009 relates to interest earned on investments. However, investments held were reduced in 2010 which had a significant impact on income generated, resulting in a decrease of approximately \$2.2 million. This decline continued in 2011, however, due to initiatives undertaken by the NSDSL in 2012, other income generated increased substantially by \$1.9 million or 1,982 per cent. Other income increased further in 2013 to \$5.8 million due to the generation of revenue from initiatives undertaken such as:

- The provision of meals to –
  - i) The Sports Company of Trinidad and Tobago, Easter and Summer camps;
  - ii) The Ministry of Education, Ministry of Gender, Youth and Child Development, and the Ministry of Food Production, and
- Fees paid by the University of the West Indies for the utilisation of NSDSL data for the CARICOM Food Security Project.

1.17 NSDSL, in its Budget Plan for the year 2013-2014, is planning to explore other areas of income generation through:

- Product development;
- Provision of catering services for public sector organisations and the wider population, and
- The positioning of gourmet local foods within the local and regional market.

1.18 NSDSL does not have budgeted target figures related to the approaches listed above. Additionally, there are no overall targets for income generation. Due to the uncertainty related to income generation, NSDSL was unable to provide budgeted income figures for specific financial years.

### Expenditure

1.19 The State Enterprise Performance Monitoring Manual of the Ministry of Finance and the Economy requires that NSDSL prepares financial statements that are audited annually. NSDSL's last completed and submitted audited financial statements were for the financial year ended 30<sup>th</sup> September 2009. NSDSL has failed to comply with the financial requirements for the four years 2010-2013. Further, the Ministry of Education is not ensuring that NSDSL produces audited financial statements on the required annual basis. The absence of financial statements is demonstrative of weak financial management grip and has the potential to hinder stakeholders in their decision-making processes with respect to the Programme.

1.20 The Board appoints private accounting firms to audit NSDSL's financial statements. We reviewed NSDSL's unaudited Income Statements for the period 2011-2013, and found that:

- Total expenditure exceeded total income for the two years 2011 and 2012;
- There was a decrease of just over 3 per cent in the amounts paid to caterers in 2013 when compared with 2011, and
- There was an increase of 41 per cent in operational and administrative expenditure in 2013 when compared with 2011.

1.21 In the years 2011, 2012 and 2013, NSDSL spent 95%, 89% and 84% respectively of its total income to pay caterers whilst the balance was used for operational and administrative expenses, (**Figure 4**).

**Figure 4: Total income and expenditure of NSDSL for the years 2011-2013**

<b>Financial Year</b>	<b>Total Income \$</b>	<b>Total Expenditure \$</b>	<b>Amount paid to Caterers \$</b>	<b>Total Operational and Administrative Expense \$</b>
2013	259,128,364	255,817,036	217,817,567	37,999,469
2012	249,999,767	255,274,634	224,354,699	30,919,935
2011	235,803,856	252,327,126	225,360,576	26,966,550

**Source:** National Schools Dietary Services Ltd.

1.22 The prices (inclusive of Value Added Tax) paid for meals provided by caterers for the years 2008-2013 did not change:

- Breakfast: \$6.90;
- Lunch (Pre-School): \$8.63, and
- Lunch (Primary and Secondary): \$9.37.

The fixed price for meals of which the NSDSL has no control can lead to an erosion of the quality and quantity of meals provided.

## PART TWO

### IMPACT OF THE PROGRAMME

2.1 The Ministry of Education recognises that proper nutrition is essential for the growth and development of school children, and has sought to achieve this through the Programme. The Programme is also intended to impact positively the agricultural and business sectors.

2.2 The main objective of the Policy on School Nutrition is to ensure that every school child has access to one nutritious meal per day. In seeking to deliver the main objective, the NSDSL has set the following for the implementation of the Programme:

<b>Objective 1</b>	To provide, in the form of Recommended Dietary Allowances, approximately: <ul style="list-style-type: none"><li>• One-quarter of the child's daily nutrient requirements for breakfast, and</li><li>• One-third of the child's daily nutrient requirements for lunch.</li></ul>
<b>Objective 2</b>	To contribute to the improvement of the nutritional status of the child, thereby enhancing his or her ability to learn.
<b>Objective 3</b>	To further stimulate the country's agricultural and manufacturing sectors by utilising local produce wherever possible in the meal plan.

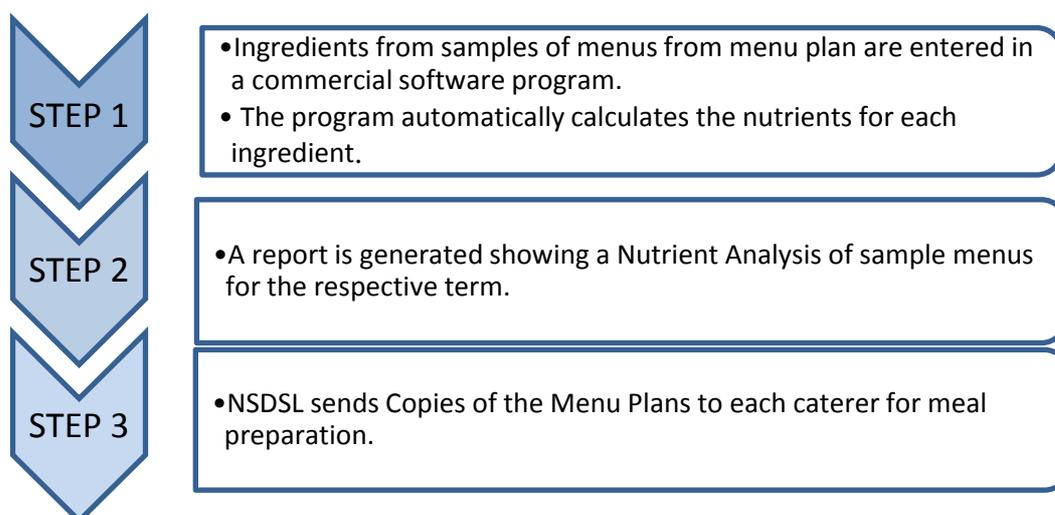
2.3 We examined the NSDSL's existing systems in place and the circumstances affecting the achievement of each objective, as set out below.

<b>Objective 1:</b> To provide, in the form of Recommended Dietary Allowances, approximately: <ul style="list-style-type: none"><li>• One-quarter of the child's daily nutrient requirements for breakfast, and</li><li>• One-third of the child's daily nutrient requirements for lunch.</li></ul>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

#### There is a system in place to meet the Recommended Dietary Allowances for breakfast and lunch

2.4 NSDSL has a system in place to ensure that the Recommended Dietary Allowances are met through the development of nutritionally suitable menus. Two qualified nutritionists ensure that the nutritional content is met through the design of a menu plan for each school term. This menu plan covers a period of 20 days and is entitled *20-days Menu Cycle*. The menu cycle repeats during the school term. The nutritionists use software, Foodworks Nutrient Analysis Programme, to analyse the menu plan to ensure that the Recommended Dietary Allowances are met. As a result, a Nutrient Analysis Report is produced which shows whether the menu plan meets the  $\frac{1}{4}$  and  $\frac{1}{3}$  Recommended Dietary Allowances for breakfast and lunch respectively (**Figure 5**). The remaining Recommended Dietary Allowances for children are expected to be met at home or elsewhere. Copies of the 20-days Menu Cycle are sent to caterers, who are required to prepare the meals in accordance with the Menu.

**Figure 5: Meeting the Recommended Dietary Allowances**



2.5 In addition to the above processes, NSDSL has established a Quality Assurance System to ensure that the Recommended Dietary Allowances are met. NSDSL's 31 Quality Assurance Officers visit each caterer's facility at least three times per week in order to ensure adherence to the menu plan. Any changes to the menu must be explained, as adherence to the 20-day Menu Cycle is the key way of ensuring that the Recommended Dietary Allowances are met.

2.6 Although NSDSL has an adequate system in place for meeting the targeted Recommended Dietary Allowances, there are concerns about the lack of testing of the prepared meals. In May 2013, the minutes of NSDSL's Audit Committee indicated that there were concerns about the need to test the chemical content of meals in order to ensure that recipes are successfully executed by the caterers. One year later, NSDSL has not yet introduced a system whereby the chemical analysis of meals can be compared with the calculated nutrient analyses of the menus.

### **Meal wastage and risk to the children of not capturing the Recommended Dietary Allowance of meals**

2.7 In 2012 NSDSL conducted a meal consumption survey. In April 2014 we were provided with a copy of an 'Executive Summary' of the survey which stated that "the overall wastage observed in this study was 32 per cent". During the course of our audit, we found two instances of media reporting related to meal wastage. Wastage of meals has important nutritional and cost implications for school children and the Ministry of Education respectively.

2.8 We found that NSDSL is capturing information through the School Visit Forms on the quality and acceptance of the meals, as follows:

- Number of non-distributed meals;
- Students' comments on meals as to whether they are good or poor, and
- Other complaints or concerns with menus.

2.9 The extent to which meals are consumed by school children is not captured on these Forms. In order to gain an understanding of meal acceptance and wastage in the

Programme, we surveyed and recorded the consumption of lunches at 46 schools with a total population of 22,091 students throughout Trinidad (**Figure 6**). This represented five per cent of the total schools. Our surveys were conducted during the school term April to July 2014. We did not observe the distribution and consumption of breakfast.

**Figure 6: Schools Surveyed**

Zone	Pre-School	Primary	Secondary/ Technical/Vocational	Total
South	1	5	5	11
Central	2	5	5	12
East	1	6	5	12
North	1	5	5	11
<b>TOTAL</b>	<b>5</b>	<b>21</b>	<b>20</b>	<b>46</b>

**Source:** Auditor General's Department.

2.10 Based on the findings from our survey (**Figure 7**) minimum wastage was 17 per cent of lunches received. (**Figure 8 refers.**) However, this amount could be greater and in line with the 32 per cent wastage reported in the NSDSL survey as 46 per cent of the lunch boxes distributed were not returned. From the total meals received during our survey, 853 or 10 per cent were not distributed. Of the lunch boxes returned, 934 or 23 per cent were partially eaten and 147 or 3.6 per cent were returned as not consumed.

**Figure 7: Summary of Surveys**

Lunches received	Lunches distributed to students	Lunches not distributed	Lunch boxes returned	Lunches totally consumed	Lunches partially consumed (50 %)	Lunches not consumed
8,467	7,614	853	4,103	3,022	934	147

**Source:** Auditor General's Department.

**Figure 8: Calculation of Wastage**

Wastage detail	Number of boxes
Not distributed	853
Consumed (partially)	467
Not-consumed	147
<b>TOTAL</b>	<b>1,467</b>

**Percentage of wastage - 17%**

**Source:** Auditor General's Department.

2.11 From our survey, we estimate that the total cost of wastage amounted to nearly \$38 million per year (**Figure 9**). Our estimation of the cost of wastage for the past five years is approximately \$190 million. In attributing a value to the wastage, we assumed:

- The cost of lunches to be \$9.37; this being the actual cost of lunches provided

to Primary and Secondary schools, as they comprised 82 per cent of schools surveyed;

- That the five per cent of the schools surveyed represents the entire population;
- That meal acceptance for days surveyed are the same throughout the term/menu cycle.

**Figure 9: Calculation of Estimated Cost of Wastage**

Wastage calculation detail	Total \$
Cost per lunch	9.37
Total cost of lunches not consumed per day:- for the 46 schools surveyed (5 per cent)	13,746 (9.37 x 1,467)
Therefore cost of lunches not consumed 100 per cent of Schools	274,916 (13,746/5x100)
<b>Total cost of Wastage per school year</b>	<b>37,938,408</b> (274,916 x 138)

2.12 From the above calculation at Figures 8 and 9, if amount partially consumed were to be omitted then the estimated wastage would be 12 per cent which amounts to nearly \$26 million as calculated at Figures 10 and 11.

**Figure 10: Calculation of Wastage (Partial consumption not included)**

Wastage detail	Number of boxes
Not distributed	853
Not-consumed	147
<b>TOTAL</b>	<b>1,000</b>

**Percentage of wastage - 12%**

**Source:** Auditor General's Department.

**Figure 11: Calculation of Estimated Cost of Wastage (Partial consumption not included)**

Wastage calculation detail	Total \$
Cost per lunch	9.37
Total cost of lunches not consumed per day for the 46 schools surveyed (5 percent)	9,370 (9.37 x 1,000)
Therefore cost of lunches not consumed 100 per cent of Schools	187,400 (9,370/5x100)
<b>Total cost of Wastage per school year</b>	<b>25,861,200</b> (187,400 x 138)

2.13 From our survey we noted the complaints of school officials about wastage occurring in the Programme and the attempts made to reduce the wastage by requesting a reduction in meals provided. Complaints were also received about the lack of response from the authorities in respect of these requests. However, based on the response received from 35 schools it was noted that there is no formal system in place for schools to channel their requests as:

- 37 per cent of schools submitted their request to the NSDSL;
- Another 43 per cent submitted their request to caterers;
- 6 per cent submitted their request to the Ministry of Education, and
- 11 per cent submitted their request to both the NSDSL and the caterers.

2.14 Based on feedback from school officials we were informed that lunches not distributed<sup>1</sup> to the school children were in some cases re-distributed to staff, homes for the aged, homeless persons or discarded. We also observed that some caterers collected their totes during the lunch period and any remaining lunches were removed and left at school premises.

2.15 In addition to the financial cost attributed to the wastage in the Programme, wastage will impact on school children's intake of the Recommended Dietary Allowance.

2.16 NSDSL has not effectively managed wastage in the Programme, despite the findings of its own survey that showed 32 per cent wastage. Using our method of calculation of the wastage, this 32 per cent would amount to approximately \$69 million per year or \$345 million for five years.

2.17 Also, the ad-hoc system in place for schools to request reduction in meals provided, does not allow for the effective management of wastage in the Programme.

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**Objective 2:** To contribute to the improvement of the nutritional status of the child, thereby enhancing his or her ability to learn.

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2.18 The Ministry of Education recognises the importance of proper nutrition in the health and education of the child and is seeking to ensure that every student is provided with a nutritious meal each school day. However, the Ministry of Education is not providing every school child with a meal. For example, in the 2012-2013 school year (**Figure 12**):

- Average breakfasts delivered per school was 67, or 26 per cent of school population, and
- Average lunches delivered per school were 108, or 41 per cent of the school population.

**Figure 12: Breakfast and Lunch provided in 2013**

Zone	Number of Schools	School Population	Breakfast	Percentage (%)	Lunch	Percentage (%)
North	248	68,689	12,953	19	24,584	36
South	201	50,969	16,635	33	24,418	48
Central	213	44,809	14,285	32	21,566	48
East	233	72,516	16,616	23	25,969	36
<b>Total</b>	<b>895</b>	<b>236,983</b>	<b>60,489</b>	<b>26</b>	<b>96,537</b>	<b>41</b>

**Source:** NSDSL's Caterers Allocation

**Note:** The averages do not take into consideration the wastage of breakfasts and lunches.

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<sup>1</sup> Refer to Part Four - 2.7- 2.15

- 2.19 An expert from the Department of Agricultural Economics and Extension, University of the West Indies, informed us that *‘The meals provided to school children through the Programme are important in helping them to concentrate whilst in school as it would be difficult for a student to focus on an empty stomach.’* Both the Ministry of Education and NSDSL are seeking to enhance children’s ability to learn through the Programme, but no system has been put in place to measure progress in this area.

### **No assessment of the impact of the Programme**

- 2.20 Schools and the Ministry of Education have data on the educational attainment of children and the extent to which they are receiving breakfasts and lunches as part of the Programme. However, the Ministry of Education is not using the data to analyse the Programme’s impact. Since the Programme has been in operation, NSDSL has not linked collected data on the educational attainment of children to those receiving or not receiving meals. Consequently, the Ministry of Education and NSDSL are unable to measure their success in achieving **Objective 2**.
- 2.21 From the beginning, it was essential that the Ministry of Education and NSDSL measure how children’s ability to learn was being enhanced by the Programme. This was a missed opportunity in ultimately targeting those children with the greatest need, particularly given the limited extent to which the Ministry of Education and NSDSL are currently meeting the objective of ensuring that every child has access to at least one nutritious meal per school day.

### **Testing of food is an area of weakness**

- 2.22 NSDSL has sought to make food safety one of its major priorities in order to safeguard the health of school children and the reputation of the Programme. In setting standards for food safety, NSDSL has produced a Manual for Caterers (the Manual) which seeks, amongst other things, to:
- ensure the soundness and wholesomeness of the food prepared, and
  - empower caterers with the knowledge and skills needed to prepare and serve food safely.
- 2.23 A copy of the Manual is provided to all caterers, as it forms part of their contract agreement, and they are required to follow the relevant guidelines. NSDSL recognises that the reputation and quality of the Programme would be impacted if the caterers failed to produce meals safely.
- 2.24 NSDSL randomly selects and sends food samples to the Caribbean Industrial Research Institute (CARIRI) for testing. Over the period 2012-2013, food samples equivalent to an average of ten samples per year were sent to CARIRI for testing, (**Figure 13 refers**).

**Figure 13: Testing of Samples**

Year	Number of food samples	Number of non-food samples	Total
2012	3	1	4
2013	17	4	21
<b>Total</b>	<b>20</b>	<b>5</b>	<b>25</b>

**Source:** NSDSL

2.25 NSDSL’s draft Strategic Plan states that an average of 25 million meals is prepared each year. We found that in 2012, three food samples were tested and in 2013, 17 food samples were tested. Of the 20 food samples tested, four (20 per cent) did not meet the safety guidelines for the respective test carried out. We noted that in respect of the failed samples, remedial measures were put in place for two; however, NSDSL was unable to provide information with respect to follow-up actions pertaining to the other two samples. NSDSL’s level of testing is infinitesimal given that only 20 meals were tested out of an estimated 50 million meals.

2.26 The random sampling of meals is important so as to ensure the safety of meals served to children and to act as a mechanism for the NSDSL to take corrective action. We reviewed the files of 12 caterers containing approximately 432 Caterers Visit Forms which showed that sanitation and food preparation were reported as satisfactory according to NSDSL’s standards, such as:

- raw ingredients are wholesome;
- all equipment is functional;
- totes are cleaned and sanitised before use, and
- food is maintained at the appropriate temperature.

### **Limited impact of NSDSL’s Nutrition Education Scheme**

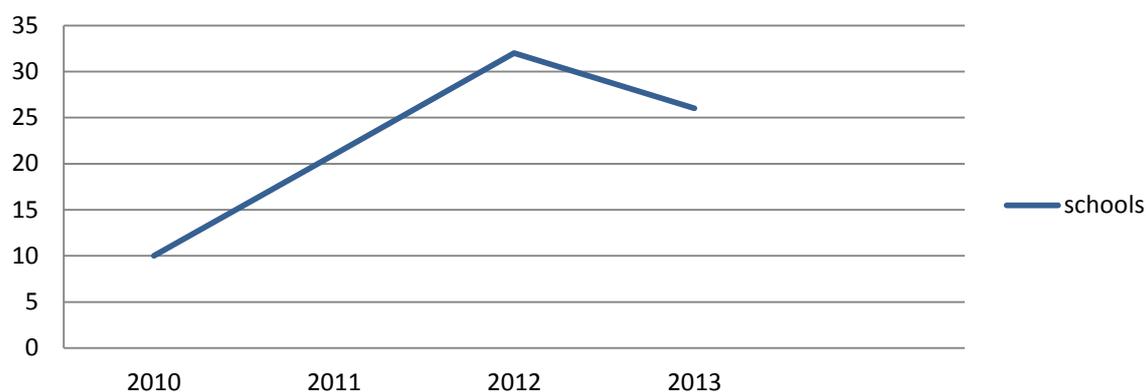
2.27 Nutrition Education is one of the factors that influence a child’s decision to eat wisely. <sup>2</sup>As part of **Objective 2**, NSDSL is educating children on proper nutrition and healthy eating habits. Over the period June 2010-December 2013, education sessions were conducted throughout Trinidad, with a total of 8,378 students. In 2013 the NSDSL held education sessions with 1539 students which represents less than one per cent of the school population of 236,983.

2.28 During the period June 2010-December 2013, the NSDSL’s approach to educating children was inconsistent. <sup>3</sup>From 2010-2012, there was a steady increase in the number of sessions conducted, from ten to 32, equivalent to 220 per cent. Conversely from 2012-2013, there was a decline from 32 to 26, equivalent to a 18.75 per cent reduction. (**Figure 14 below refers.**)

<sup>2</sup> Source: NSDSL’s Administrative Report 2013

<sup>3</sup> Refer to Part Four – 2.26-2.30

**Figure 14: NSDSL Nutrition Education Sessions Conducted in Schools June 2010-December 2013**



**Source:** NSDSL Education Session Forms

- 2.29 Some of the education sessions were conducted in conjunction with the University of the West Indies. NSDSL also participated in the Ministry of Health National Primary School Nutrition Quiz and ‘Health Me’ School Caravans in 2012-2013. These initiatives were designed to reinforce learning regarding healthy lifestyles amongst children.
- 2.30 Additionally, in an effort to raise awareness of the Recommended Dietary Allowances, NSDSL conducted sessions with parents of school children. We found that during the period 2010-2011, only eight sessions on Nutrition Education were conducted with 413 parents, from eight schools, which is equivalent to less than 1 per cent of the total number of schools. NSDSL did not conduct sessions with parents beyond 2012.
- 2.31 We note the effort that the NSDSL has been making to educate the students and parents. However, this effort is inadequate as during the four-year period, NSDSL has only reached out to 8,378 students. NSDSL will have to determine more efficient and effective approaches to educating school children on proper Nutrition. Further NSDSL has not conducted any follow-up analysis to evaluate whether the sessions held had any beneficial impact on the children’s food choices.

**Objective 3:** To further stimulate the agricultural and manufacturing sectors by utilising local produce wherever possible in the meal plan.

### Stimulation of the agricultural sector

- 2.32 The Government’s main goal for the agricultural sector is to achieve a food secure nation. Food Security, as defined in **The Food and Agricultural Organisation World Food Summit of 1996** is:

- *When all people at all times have access to sufficient, safe, nutritious food to maintain a healthy and active life.*

The agricultural sector was identified as one of the national priorities, and a primary focus of the Government is to ‘*Build a culture of producing and consuming local foods as our first choice.*’

2.33 The Programme was identified in the Government’s National Performance Framework 2012-2015, as a key project to encourage the consumption of local foods.

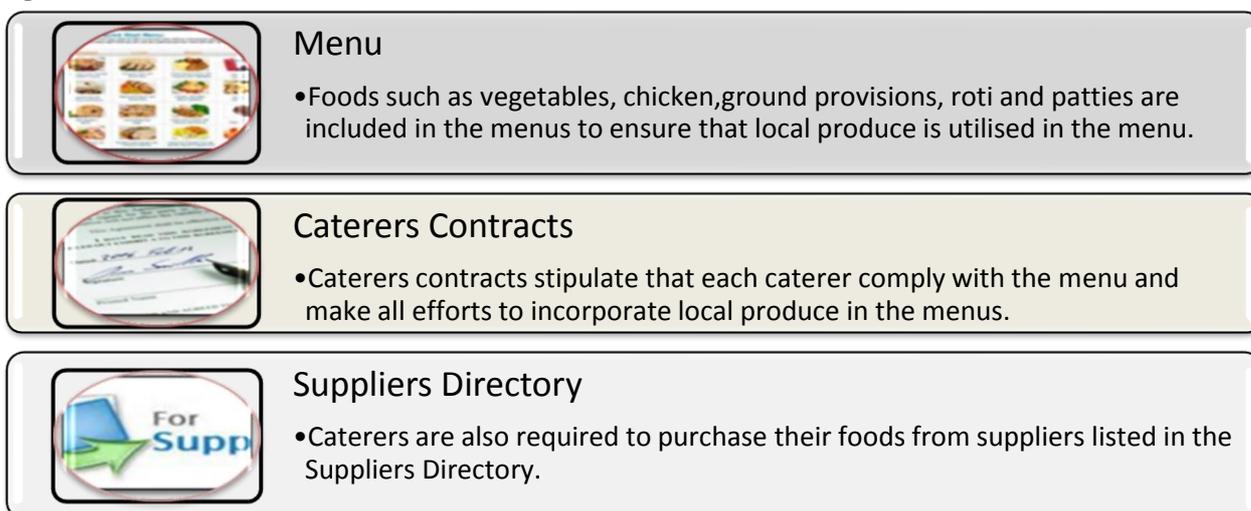
**NSDSL is utilising some local produce in the Programme**

2.34 NSDSL seeks to promote the consumption of local produce by incorporating local food items when planning and preparing its menus. Whereas mainly local vegetables are used in the Programme, approximately 60 per cent of the chicken and all the fish used are imported. NSDSL informed us that the high prices of local chicken necessitate using imported chicken. Additional imported food products include rice, potatoes, pasta, legumes and carrots.

2.35 Caterers purchase local vegetables and ground provisions from wholesale markets and small farmers. Caterers also purchase both local and imported food from suppliers listed in the NSDSL Suppliers Directory. NSDSL’s Quality Assurance Officers check the caterers’ invoices to ensure that purchases were made from suppliers listed in the Suppliers Directory.

2.36 To ensure the safety and quality of local produce, NSDSL has been working closely with The National Agricultural Marketing and Development Corporation, which is responsible for certifying farmers. However, it is not yet mandatory for caterers to purchase their supplies from The National Agricultural Marketing and Development Corporation’s approved farmers listing. **Figure 15** illustrates the ways in which local produce is utilised in the Programme.

**Figure 15: Procedures for the Utilisation of Local Produce**



**Source:** Auditor General’s Department

2.37 We visited nine caterers’ facilities and were informed that most of their supplies were purchased from suppliers listed in the Suppliers Directory.

### Analysis of the menu plan for September to December 2013

2.38 We reviewed the extent to which local produce was incorporated in the menus for the Menu Plan for the school term September to December 2013:

<b>Breakfast Menu</b>	<b>Lunch Menu</b>
<ul style="list-style-type: none"><li>• Chicken was served twice per month</li><li>• Cereal and milk (imported) were served twice</li><li>• Ingredients from seven of the menus were local in content and included pumpkin, coconut, tomatoes, chicken frankfurters and orange.</li></ul>	<ul style="list-style-type: none"><li>• Chicken was served nine times. The Caterers Visit Reports do not indicate whether the chicken was imported or local</li><li>• Rice, potatoes, pasta, legumes and carrots (all imported items) were used in all the menus.</li><li>• The local content of the menus included pumpkin, tomatoes, cassava, sweet peppers, pigeon peas, cabbage, celery, bodi, mango, spinach and fruit drinks. These local ingredients were utilized throughout the 20-days menu plan both in the vegetarian and non-vegetarian meals.</li></ul>

#### *Vegetarian Breakfast Menu*

2.39 The vegetarian and non-vegetarian breakfasts were similar, however curried channa, soya chunks and sliced cheese replaced the meat ingredients in the vegetarian meals. Based on our review, local produce was utilised in all of the lunch menus and 35 per cent of the breakfast menus.

**Appendix 4** gives an analysis of the local and foreign content in breakfast and lunch menus for the period September to December 2013.

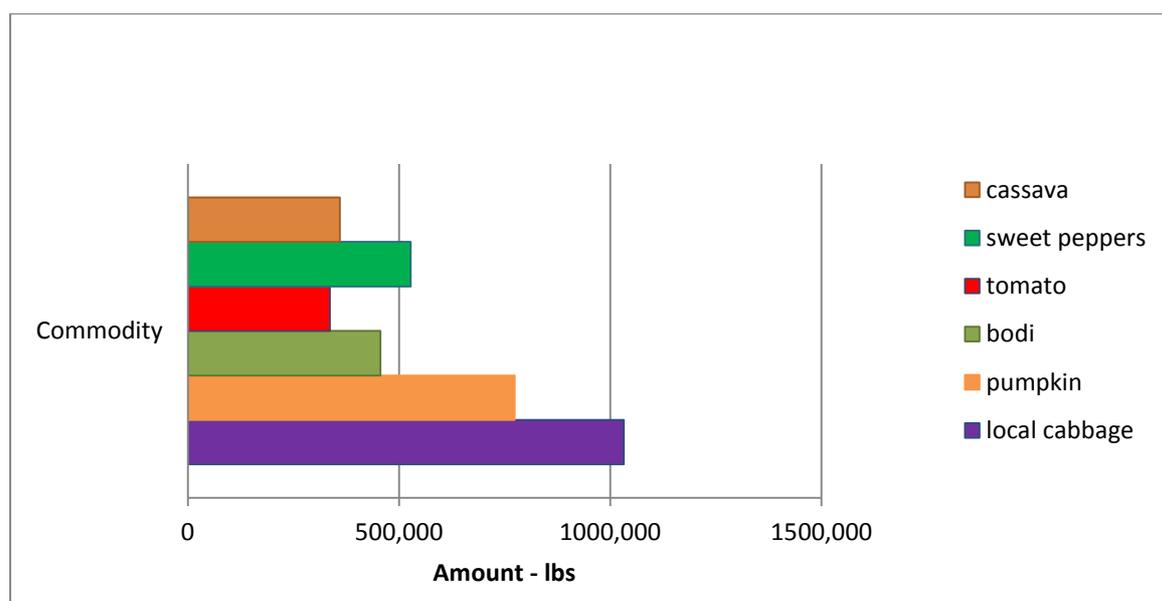
### NSDSL is not using its purchasing power to obtain higher quality local produce at a cheaper price

2.40 The Programme uses a large quantity of local produce in the delivery of meals to the schools. For example, in 2013 it utilised approximately:

- 1 million pounds of cabbage;
- 0.8 million pounds of pumpkin, and
- 0.5 million pounds of sweet peppers.

2.41 Based on the volume of produce being used (as shown at paragraph 2.40 above and in **Figure 16** and at **Appendix 3**), NSDSL has considerable purchasing power but is not using this power in order to benefit from economies of scale by purchasing in bulk to achieve lower prices. In contrast, NSDSL has used its purchasing power to obtain cheaper prices for other products such as spoons, napkins and garbage bags. NSDSL has adopted an inconsistent approach in using its purchasing power and has not found ways to test opportunities to acquire large-scale, regular and quality local produce at reasonable prices.

**Figure 16: Average yearly usage of commodities in the School Nutrition Programme**

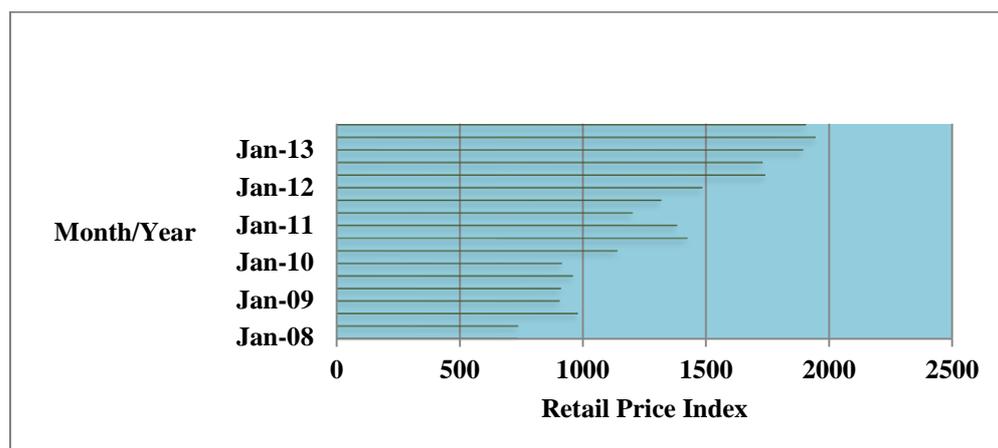


**NSDSL has not taken steps to alleviate difficulties encountered in using local produce**

2.42 NSDSL and caterers informed us that there are obstacles to incorporating local produce in the school menus, some of which are as follows:

<b>Unavailability of adequate quantities of cassava on the local market</b>	<ul style="list-style-type: none"> <li>Limited quantities of cassava were supplied to the Programme by Trinidad and Tobago Agri-Business Association.</li> <li>We noted that the breakfast menu was amended to include one instead of two cassava meals for the September to December 2013 school term.</li> </ul>
<b>The safety of local produce could not be guaranteed</b>	<ul style="list-style-type: none"> <li>Local produce was purchased from wholesale markets and small farmers. We were informed that some local farmers did not comply with acceptable agricultural practices. For example, some of the local pumpkin did not meet the required standard.</li> </ul>
<b>High prices of local produce</b>	The Retail Price Index ( <b>Figure 17</b> ) shows rising/ fluctuating prices in vegetables from 2008-2013.
<b>Unavailability of local produce when flooding occurs</b>	There is a decrease in the supply of local produce when flooding occurs. Also due to health concerns, local produce is temporarily replaced with imported frozen products.

**Figure 17: Retail Price Index - Vegetables**



**Retail Price Index (January 2003 =100)**

**Source:** Central Statistical Office

2.43 NSDSL considers the Programme to be a stable market for local farmers and food manufacturers. Therefore, we sought to determine the extent to which it has stimulated the agricultural and manufacturing sectors. In this regard, we contacted the Ministry of Education, Ministry of Food Production, Ministry of Planning and Sustainable Development, the Central Statistical Office, The National Agricultural Marketing and Development Corporation and the NSDSL to enquire whether data was being gathered and analysed on the Programme’s impact on local agriculture. We were informed by the above agencies that they did not collect such data. Therefore, the impact the Programme was having on the achievement of the agricultural production targets, as set out in the National Performance Framework 2012-2015, could not be determined.

2.44 Although the NSDSL has been able to incorporate local produce in their menus, they have encountered some difficulties and challenges. Despite these hindrances, the NSDSL has massive purchasing power which it has not used to obtain local supplies at cheaper prices. The NSDSL has therefore missed the opportunity to assist caterers in obtaining local produce at cheaper prices. There is also a lack of collaboration between the various agencies, as data which can be used to analyse the impact the Programme is having on the agricultural sector is not being gathered.

## **PART THREE**

### **GOVERNANCE AND MANAGEMENT OF THE PROGRAMME**

- 3.1 The National Performance Framework 2012-2015 identifies the Programme as a key project for achieving results within two of Government's priorities:
- Agriculture and Food Security, and
  - Health Care Services and Hospital.
- 3.2 The expected outcomes of these priorities were identified as:
- Consumption of local food, and
  - Enhanced awareness and opportunities in choosing healthier meals.
- 3.3 The Ministry of Education is responsible for evaluating and enhancing the Programme's overall performance and NSDSL is the implementing agency. In this Part, we examine the NSDSL's governance and management structure, as well as the monitoring and evaluation of the Programme, which are relevant to its current and future success.

#### **Governance**

- 3.4 As noted above, the Programme falls under the Ministry of Education (the Ministry). The Permanent Secretary in the Ministry has overall responsibility for the Programme.
- 3.5 One of the responsibilities of the Ministry of Education is to promote the Policy on School Nutrition. The main objective of the Policy is to ensure that every child has access to at least one nutritious meal per school day. One of the critical strategies to implement this objective was through a 'Whole School Approach' ('Approach'). This Approach required a survey of the entire school population to determine the number of school children who would be eligible to receive a free or subsidised meal. The Ministry of Education has not developed the Approach or associated guidelines for a selection mechanism. However, the Ministry of Education, in an ad-hoc way through individual schools, is selecting students to benefit from the Programme. We found that the selection approaches used by the schools were as follows:
- On a 'first come first served' basis;
  - Parental consent for child's participation determined at initial school registration;
  - Socio-economic status, and
  - Needs basis, as determined by school personnel.
- 3.6 The failure of the Ministry of Education to develop the Whole School Approach raises concerns as to whether its main objective of every child having access to a nutritious meal can be met in the near future.

#### **NSDSL's Board of Directors**

- 3.7 NSDSL is a limited liability company and has a Board of Directors that is accountable to the Ministry of Education. The Board comprises a Chairman and ten

members, who are appointed by Cabinet (A copy of the New Organization Chart for NSDSL is reproduced at **Appendix 2**).

- 3.8 The main function of the Board is to provide oversight of NSDSL. The Board's expectations for the Programme are to:
- Fulfil its mandate as defined in NSDSL's objectives;
  - Create opportunities to generate more revenue and reduce the dependence on the Ministry of Education's subventions, and
  - Contribute more to the Government's National Nutrition Policy (Draft).

- 3.9 The Board informed us that in realising their expectations they are faced with the undermentioned challenges:
- Price of meals: NSDSL has no control over the prices paid for meals, as this is determined by the Cabinet.
  - Low participation of suppliers: Suppliers find it difficult to participate in the Programme due to the stringent requirements and the price offered for supply of meal content.
  - Students' participation: NSDSL has no control over student participation. The Ministry of Education determines student participation.

3.10 The Board has appointed the following committees to oversee the Programme:

<b>Committee</b>	<b>Purpose</b>	<b>Status</b>
Audit	Ensures that internal and external processes are complied with.	Financial statements for the years 2010-2013 have not been prepared and audited.
Finance and Investment	Review finance documents before they are presented to the Board.	
Tenders	Deals with the tendering process in accordance with the NSDSL procedures.	<ul style="list-style-type: none"> <li>• Previous caterers' contracts were awarded in 2008, for a period of 3 years. The process for the award of new contracts commenced only in July 2013.</li> <li>• The tender process for other supplies started in January 2014. Prior to this there were no contracts.</li> </ul>

### **NSDSL's Management**

3.11 NSDSL was established to implement the Programme and is headed by a Chief Executive Officer, who is responsible for its daily operations. The current Chief Executive Officer has been in the post since November 2012. In 2002, Cabinet defined NSDSL's responsibilities. An exercise was conducted to determine the extent to which the responsibilities have been achieved. Both the Responsibilities and the Findings follow:

<b>Responsibilities</b>	<b>Findings</b>
Development of a strategic direction for the Programme and oversight of its implementation.	The Strategic Plan for the period 2009-2012 has expired. NSDSL has not published a current strategic plan.
Development of policy guidelines for the management and operation of the Programme, to ensure that meals cater for the nutritional needs and dietary differences of school children.	The 20-day menu cycle was developed to cater for the nutritional needs and dietary differences of school children.
Establishment of criteria for the selection of caterers to deliver the Programme.	A “Protocol for the award of contracts” was developed.
Development of quality control mechanisms aimed at ensuring that the highest standards are maintained and monitored.	Manual for Caterers was developed and Quality Assurance Officers are assigned to Caterers’ facilities to ensure adherence to guidelines set out in the Manual for Caterers.
Planning of new initiatives.	In 2013 NSDSL: <ul style="list-style-type: none"> <li>• Partnered with the Agricultural Development Bank of Trinidad and Tobago and launched a special loan facility for caterers;</li> <li>• Launched an Initiative with the Ministry of Tertiary Education and Skills Training where trainees from the On-The-Job Training Programme were utilised at kitchens.</li> </ul>
Submission of bi-annual reports, to the Minister of Education, on the management and operation of the Programme.	Quarterly and annual reports are prepared and submitted to the Minister of Education.

3.12 NSDSL has yet to comply with the 2002 Cabinet Minute, as well as the State Enterprise Performance Monitoring Manual, in publishing a Strategic Plan for the period 2013-2015. NSDSL prepared a draft Strategic Plan for the period 2013-2015, which was submitted to the Board on 6th December 2013 but no further progress has been made. A Strategic Plan is essential as it provides direction in using resources appropriately to meet overall objectives in tandem with measurable targets. In the absence of a current Strategic Plan, NSDSL is using the previous Strategic Plan 2009-2012 to support delivery of the Programme. The strategies identified were as follows:

- i. Define and prioritise NSDSL services
- ii. Achieving School Nutrition Programme model status
- iii. Engage the sponsors that include the Ministry of Education and Ministry of Finance and the Economy.
- iv. Build a Programme to ensure that every child has access to safe and nutritious meals daily.
- v. Develop an integrated marketing approach to secure stakeholder commitment, disseminate information to facilitate sustainable adoption of healthy lifestyles and communicate national impact and benefits.
- vi. Define key performance measures and indicators.

3.13 Discussions with management and our examination of relevant documents revealed that the implementation of the above strategies was on going as follows:

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**i. Define and prioritise NSDSL services**

The NSDSL has recognised that the Programme is not fully embraced by the population and has established the need to continuously engage its sponsor. It has therefore sought to define its services and communicate such through the dissemination of relevant information by the following:

- the establishment of an independent website,
- creation of internal networking capacity, and
- the creation of an electronic library with access on the web page.

To date an independent website and electronic library have not been established.

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**ii. Achieving School Nutrition Programme model status**

In its pursuit of achieving SNP model status the NSDSL has undertaken a phased development of its organisational structure which it hopes would strengthen various divisions to achieve its stated goals. To this end the NSDSL has been able to build capacity by the employment of additional staff.

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**iii. Engage the sponsors: Ministry of Education and the Ministry of Finance and the Economy**

In engaging the sponsors, NSDSL is required to provide empirical data on the positive impact of the Programme. However, we found that this is not being done as NSDSL has failed to collect and analyse data on the Programme's impact, such as meal acceptance and wastage, nutritional status of the children, their grades and attendance. NSDSL's failure to provide the sponsors with empirical data relating to impact hinders the making of informed decisions.

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**iv. Build a programme to ensure that every child has access to safe and nutritious meals daily**

This strategy is aligned with the Whole School Approach (**Paragraph 3.5**) as stated in the Policy for School Nutrition 2007. Although NSDSL has failed to fully implement this strategy, the number of breakfasts provided increased significantly from 31,718 to 60,489 during the period 2004-2013, equivalent to 90 per cent. However, the number of lunches provided only increased from 93,110 to 96,537 an equivalent of 4 per cent (**Figure 18**).

Further analysis revealed that the number of schools under the Programme increased from 798 in 2004 to 895 in 2013. However, the school population fluctuated, moving from 230,915 in 2004-2005 to 200,080 in 2009-2010, a reduction of 13.35 per cent; then increasing to 236,983 in March 2013, equivalent to 18.44 per cent.

The Programme has been successful in providing every child in pre-school (except privately owned) with a meal. However, for primary and secondary schools, some children are still not being provided with a meal. Seven years later, the Ministry of Education through the NSDSL has not succeeded in implementing the Whole School Approach in ensuring that every school child has access to a nutritious meal.

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**v. Develop an integrated marketing approach**

As stated in the Administrative Report 2013, 'NSDSL did little to brand itself in the public domain'. However, publications such as menus and newsletters are distributed to schools.

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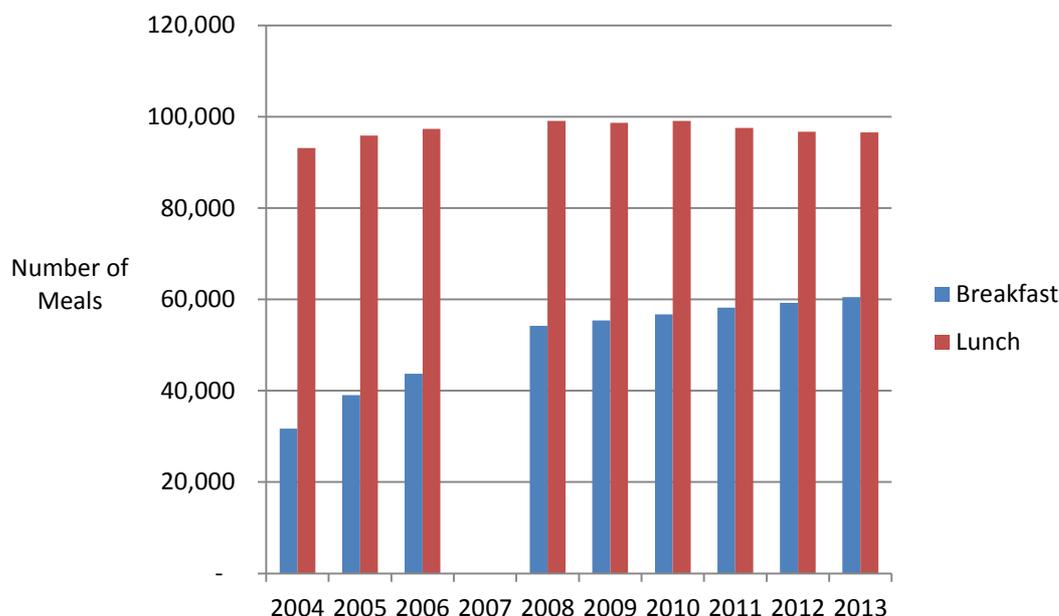
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**vi. Define key performance measures and indicators**

NSDSL did not develop measurable key performance indicators to manage, monitor and evaluate the Programme's performance. The absence of measurable key performance indicators means that NSDSL is not able to measure accurately its performance against its stated targets.

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**Figure 18: Number of breakfasts and lunches served from 2004-2013**



**Note:** NSDSL 2007 data was unavailable.

**Monitoring and evaluation**

3.14 Monitoring and evaluation are key management tools that enable tracking of progress and determination of the impact of a programme. Monitoring and evaluating the achievement of targets and performance results are required to assist entities in gaining the continuous 'buy-in' from stakeholders and implementation partners. The State Enterprises Performance Monitoring Manual requires the monitoring of State Enterprises by line ministries and also by the Investment Division of the Ministry of Finance and the Economy. Therefore, there is an expectation that both the Ministry of Education and the NSDSL will monitor the Programme to ensure the successful delivery of the Programme's objectives.

3.15 In January 2013, the Ministry of Education established a Monitoring Unit; however, the Unit has not done any work with respect to the monitoring of the Programme. In the absence of any work done by the Monitoring Unit, officers from the School Supervision Division are required to monitor the Programme. The District Offices submit monthly reports to the Chief Education Officer and School Supervisor 111. These reports contain information on:

- The number of meals allocated;
- The number of meals actually received;
- Quality of meals, and
- Sufficiency of meals received. (Relates only to schools in some districts.)

3.16 NSDSL, in monitoring the delivery of **Objective 1** of the Programme, uses its Quality Assurance Officers to visit Caterers' facilities and schools. Caterers' facilities are visited at least three times per week; however, based on our sample for the school term April 2013 to June 2013 we found that schools were visited at least once per month. During their visits, the preparation and distribution of meals are observed and data such as complaints, meal acceptance and wastage are manually captured on forms. The data captured is not analysed to determine the delivery or impact of **Objective 1**.

3.17 We found that NSDSL does not have systems in place to monitor the delivery of **Objectives 2** and **3** as noted in paragraphs 2.20 and 2.43, respectively. In addition to the complaints noted in the School Visit Forms, some complaints are received via telephone and are recorded in officers' diaries. We reviewed 12 caterers' files for 2013 to determine the type of complaints received and action taken to resolve them. This exercise was time-consuming, as we had to review hundreds of forms in order to extract relevant data. The lack of an appropriate system to capture complaints makes it difficult to do the following:

- Retrieve data easily;
- Generate reports in a timely manner, and
- Track progress made in resolving complaints.

The monitoring and evaluation of the Programme is necessary to determine the delivery and impact of the Programme as limited monitoring would hinder management in making timely and relevant decisions.

## PART FOUR

### AGENCY'S COMMENTS

- 4.1 By letter dated 18<sup>th</sup> September 2014, the Draft Report of the Auditor General of the Republic of Trinidad and Tobago on a “Special Audit of the School Nutrition Programme” was forwarded to the following for review and comments:
- Permanent Secretary, Ministry of Education, and
  - Chief Executive Officer, National Schools Dietary Services Limited.
- 4.2 At the date of this Report, comments had not been received from the Permanent Secretary, Ministry of Education.
- 4.3 A response was received from the National Schools Dietary Services Limited on 29<sup>th</sup> September 2014. Some extracts of this response are reproduced hereunder. (Paragraph references and subtitles may differ from the Report.)

**“The National Schools Dietary Services Limited’s Response to the contents of the Draft Report of the Auditor General of the Republic of Trinidad and Tobago on the School Nutrition Programme, with particular reference to the objectives of the Programme - September 2014**

#### **Part Two – Impact of the Programme**

##### **2.6 Chemical analysis of meals**

Internationally no school feeding programme routinely tests the chemical analyses of the food to ensure the nutrient content of the meal because of the exorbitant costs associated with such testing. The cost of these tests from the Caribbean Industrial Research Institute (CARIRI) is \$4,730.00 per meal. The NSDSL therefore does not conduct such tests due to budgetary constraints. However the company follows the industry standard to ensure the nutrient goals are met, that is completing computer-based nutrient analyses on the menus and its QAOs ensuring recipe compliance at the kitchens. For example, the NSDSL inputs the ingredients for various recipes into the Foodworks Nutrient Analysis programme which generates results that are compiled as follows to determine if the necessary nutrient goals are being met:

Item	Quantity	Energy (Kcal)	Total Fat (g)	% of cals from Fat	Sat. Fat (g)	% of cals from Sat. Fat	Protein (g)	Ca (mg)	Iron (mg)	Vit A (RE)	Vit C (mg)	Na (mg)	Dietary Fibre
Pink Beans with tomatoes & sweet pepper	2 oz	113.8	2.1	16.6%	0.4	3.2%	5.4	37.1	1.4	109.3	4.8	156.2	3.3
Curried Channa & Potatoes	4 oz	155.9	4.5	26.0%	0.6	3.5%	6.9	51	3.0	8.3	2.5	147.5	6.4
Stewed Chicken	1/10 chick.	172.3	9.3	48.6%	2.6	13.6%	18.6	21.2	1.5	148.2	4.1	157.3	0.3
Chicken Teriyaki	2.5 oz	111.3	3.2	25.9%	0.7	5.7%	16.9	14.8	0.7	3.4	1.2	234.3	0.2
Roasted Chicken	1/8 chick.	203.3	11.3	50.0%	3.2	14.2%	23.1	22.0	1.7	180.2	4.1	75.6	0.3
Vegetable Combo	2 oz	33.2	1.8	48.8%	0.3	8.1%	0.6	17	0.3	566.6	3.9	127.2	1.4
Spanish Rice	6 oz	207.8	2.8	12.1%	0.5	2.2%	4.1	39.8	0.8	52.1	7	170.5	1.4
Pumpkin Rice	6 oz	198.1	2.6	11.8%	0.5	2.3%	3.7	33.6	2.0	24.5	1.3	162.2	0.9
Fried Rice	6 oz	207.6	3.5	15.2%	0.6	2.6%	3.8	34.7	0.5	231.6	0.7	228.7	1.5

### **2.7-2.15 Wastage in the School Nutrition Programme**

The following statement was made in the Executive Summary of the report and elaborated on this section: *“The NSDSL conducted a Consumption Survey of which the Executive Summary stated that the overall wastage observed in the study was 32 per cent. However NSDSL has not been able to reduce this wastage.”*

**... The wastage quoted in the report refers to thirty-two percent (32%) of the contents of the least consumed menus presented by the SNP to primary school students only, which captured a worst case scenario. The value therefore did not represent overall wastage for the Programme...**

Figure 8: Summary of Surveys found in 2.10 of the report states that 853 meals were not distributed to students. The report does not state if data was captured to determine if those meals were going to be consumed later on the same day.

...Having recognized that meal consumption was a challenge since the inception of the Programme, the NSDSL had devised and implemented strategies to reduce the wastage of food items long before the consumption survey was conducted. The consumption survey therefore provided the NSDSL with valuable quantitative data to reinforce or initiate new initiatives aimed at increasing the consumption of menu items presented on the SNP...

### **2.18 – 2.20 Measuring objective 2 of the School Nutrition Programme: *To contribute to the improvement of the nutritional status of the child, thereby enhancing his or her ability to learn.***

Well-designed, randomized, controlled, long-term trials are essential for investigating the impact that a School Nutrition Programme may have on the educational progress of a child. In these types of studies, factors such as the child’s home environment and the quality of or the lack of meals eaten in addition to school meals and outside of the school term will be confounding factors that have to be controlled for, so as to not skew the results. Such studies usually demand considerable resources, including finances, to execute. The company’s limited budgetary allocation over the years has affected its ability to undertake such research.

### **2.21 – 2.25 Food Safety Testing in the Programme**

There were no confirmed incidences of food poisoning over the period under review, when over 125 million were produced, notwithstanding the limited microbiological testing done by the NSDSL. ...the extent to which the NSDSL can afford to conduct these tests is determined by its annual budgetary allocation. Additionally the Public Health Authority through its Inspectors, visit kitchens on a termly basis to ensure that meals are produced under acceptable safety standards...

### **2.26-2.30 NSDSL’s Nutrition Education Initiatives**

It is erroneous to make a comparison between the number of schools at which the NSDSL has conducted sessions and the total number of schools to determine the impact of the NSDSL’s nutrition education undertakings, since it is not the remit of the Nutrition Services department to provide nutrition education for the entire school population, as a fulfillment of objective 2. That responsibility is vested with the schools through the delivery of its curricula on proper nutrition. The NSDSL conducts sessions at schools that have been identified as posing challenges with consumption.

### **2.33 – 2.43 The Use of Local Produce on the SNP**

...One major constraint for the NSDSL is the inability of the farming community to satisfy the local produce needs of the SNP. To address this challenge, the NSDSL is currently working with the Ministry of Food Production (MFP), NAMDEVCO, Caroni Green Limited and other large farmers to ensure that the required commodities will be produced in the future for the Programme...

Staff of the Agriculture department negotiates with farmers to set best prices, based on volumes. However the high risks that can be posed due to adverse weather conditions, praedial larceny, pest and diseases, cause farmers to be reluctant to commit to national contracts. While the NSDSL might have the purchasing power, putting the systems in place for the acquisition and distribution of local produce on its own, would be a monumental challenge...

## **Part Three – Governance and Management of the Programme**

### **3.10 NSDSL's Financial Audited Statements and Caterers' and Suppliers' Contracts**

The report states that the audited statements for 2010-2013 are not yet audited. To date the 2010 audited statements have been completed and are ready to be presented at the Annual General Meeting. The audit of 2011-2013 will begin in October 2014.

The delay in the commencement of the most recent tendering processes, is a result of the Board of Directors taking the time to evaluate the system that was in place and taking a decision to introduce a pre-qualification stage.”

### Methodology

#### Document review

1. In order to gain an understanding of the Programme, various documents were reviewed namely, An Overview of NSDSL, Memorandum of Understanding between the Ministry of Education and NSDSL, NSDSL Strategic Plan 2009-2012, Caterer's Manual, Procurement Manual, Human Resource Policy Manual, Protocol for Award of Contracts, and Budget Plan. These were analysed to assess whether NSDSL had proper plans and policies in place for the efficient management of the School Nutrition Programme.

#### Data collection and analysis

2. Data on caterers was collected from NSDSL. The data provided covered the names and locations of caterers in the Programme, schools and number of meals provided to each school. The Ministry of Education provided data on the total school population (number of registered students). The National Agricultural Marketing Development Corporation also provided data on price and quantity of commodities traded at the Norris Deonarine Northern Wholesale Markets. Financial data was supplied by the NSDSL Accounting Unit on caterers' cost and amounts received from subvention and other sources of income. Data was also sourced from the Central Statistical Office's website. The data from various sources was analysed and forms part of this Report.

#### File review

3. Files with respect to caterers, suppliers and payments were examined to ensure that valid contractual agreements existed, and that payments made to caterers and suppliers were made in accordance with the terms of their contracts. Payment files were also examined to verify the effectiveness of controls.

#### Questionnaires

4. Questionnaires were completed by NSDSL's Quality Assurance Officers to gain an understanding on the extent of the monitoring that is done on the Programme.

#### Interviews and observations

5. In order to gain an understanding of the operations of the Programme and its linkages with the various stakeholders, interviews were conducted with the following:
  - Senior Management of the Ministry of Education, the Ministry of Food Production and NSDSL: These persons were interviewed to obtain their view of the Programme and to determine whether there were plans for any new strategic directions/policies for the Programme.
  - Caterers: Site visits and semi-structured interviews were conducted with nine caterers. The purpose of the interviews was to gather information on adherence to contractual obligations such as, whether they were following the meal plans, providing meals to school children on a timely basis and to observe their facilities and the records maintained on the Programme.

- Schools:
  - i. Site visits and semi-structured interviews were conducted with the following 50 schools:

<b>Zone</b>	<b>Pre-School</b>	<b>Primary</b>	<b>Secondary/Tech. Voc.</b>
South	Woodland Early Childhood Centre	Clark Rochard Government San Fernando Girls Government Fyzabad Presbyterian Point Fortin A.C. Primary 5 <sup>th</sup> Company Baptist Primary	Shiva Boys Hindu College Siparia West Secondary Point Fortin West Secondary ASJA Boys College, San Fernando Cowen Hamilton Secondary
Central	Marabella Open Bible Kindergarten  Freeport/St. Mary's ECC	Princes Town ASJA Macaulay Government Primary Springvale Hindu Primary Montrose Vedic Primary Edinburgh Government Primary Montrose Government Primary Seereram Memorial Vedic Primary	Couva Government Secondary Claxton Bay Servol Life Centre Rio Claro West Secondary Princes Town East Secondary Marabella North Secondary
East	St. Augustine North ECCE	D'Abadie Government Tunapuna Boys R.C. Sangre Grande Hindu Valencia South Government Gandhi Memorial Vedic Primary- Aranguez El Socorro Central Government Primary	St. Joseph Secondary Sangre Grande Government Secondary St. Joseph Convent, St. Joseph Mayaro Composite School St. Augustine Girls High School
North	Maraval Government ECC Centre	San Juan Boys Government Primary Nelson Street Girls R.C Primary Diego Martin Government Primary Santa Cruz R.C. Primary Felicity Hindu Primary Sacred Heart Girls Primary	Presentation College, Chaguanas Diego Martin North Secondary St. Francois Girls College Barataria South Secondary Sixth Form Government Polytechnic St. Georges College, Barataria

The purpose of the interviews was to gather information on the process for selecting school children, the number of meals received, meal preference, facilities to serve the meals, records maintained.

- ii. Surveys – During the period 23<sup>rd</sup> April, 2014 to 6<sup>th</sup> May, 2014 a survey was conducted in 46 of the above mentioned schools in order to gather information on the distribution and consumption of meals.
- The following steps were taken during the conduct of the survey:
- Auditors arrived one hour prior to the lunch period and left at the end of the lunch period.
  - We collected data on the school population, menu, the number of lunches received, number of lunches not distributed.
  - We observed the method of distribution.
  - Students were asked to return boxes after consumption.
  - The boxes returned were examined to determine what was wholly consumed, partially consumed and not consumed.
- Others:
    - Trinidad and Tobago Agri-Business Association - an interview was held with senior management personnel to obtain an understanding of their relationship with NSDSL and their views and input to the Programme.
    - University of the West Indies - an interview was held with the Head of the Department of Agricultural Economics and Extension to determine the relationship with NSDSL and obtain views of the Programme.

# New Organization Chart

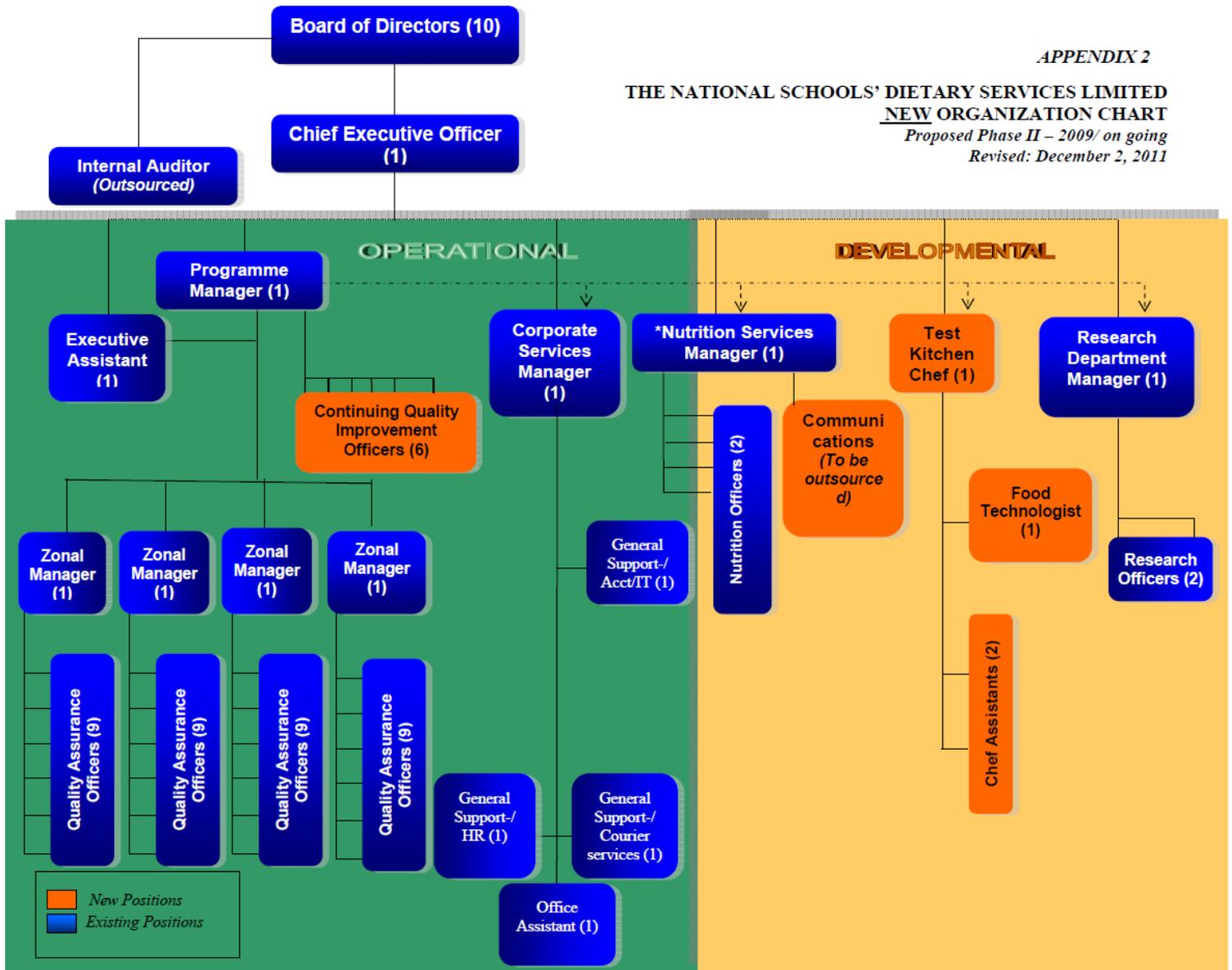
APPENDIX 2

## THE NATIONAL SCHOOLS' DIETARY SERVICES LIMITED

### NEW ORGANIZATION CHART

Proposed Phase II – 2009/ on going

Revised: December 2, 2011



## Average Prices and Usage of Commodities in the School Nutrition Programme

Commodity	Unit	Average Annual Prices (\$)						Average Monthly Usage
		2008	2009	2010	2011	2012	2013	
Cabbage (Local) green	Kg	8.35	7.14	8.01	7.68	7.82	8.45	86,000 lbs
Spinach	Bundle	4.57	3.41	4.08	4.28	4.25		4,000 bundles
Dasheen Bush (Open)	Bundle	2.94	3.00	3.65	3.57	4.03	4.06	3,000 bundles
Pumpkin	Kg	3.26	2.87	3.3	2.82	3.38	3.24	64,500 lbs
Bodi	5lb bundle	24.80	22.70	28.09	24.62	25.85	26.69	38,000 lbs
Christophene	Kg	11.03	10.25	17.37	11.64	13.16	13.63	5,000 lbs
Tomato (M)	Kg	12.80	11.11	14.50	14.84	14.55	14.77	28,000 lbs
Sweet Peppers (L)	Kg	14.72	11.21	19.45	16.21	16.74	17.90	44,000 lbs
Pimento (M)	100's	21.31	19.02	22.89	25.70	24.68	27.02	390,000 units
Cassava	Kg	3.84	4.63	4.64	4.33	7.85	9.34	30,000 lbs
Sweet Potato (Local)	Kg	14.72	5.33	8.72	5.56	7.48	7.72	20,000 lbs
Eddoes (Local)	Kg	8.84	7.71	11.65	8.58	10.8	13.42	20,000 lbs
Corn	Each	-	1.75	N/A	2.00	1.75	-	25,000 ears
Plantain (Ripe)	Kg	9.86	9.09	9.95	8.63	8.50	10.72	5,000 lbs
Coconut (M)	100's	266.50	278.79	285.67	275.00	299.76	354.47	15,000 only
Celery	Bundle	32.68	26.46	32.25	29.89	26.77	31.74	200,000 – 24 per bundle
Chive	Bundle	34.88	26.46	40.11	35.00	35.66	35.31	200,000 – 24 per bundle
Shadon Beni	Bundle	13.16	12.74	14.30	12.95	14.31	15.46	170,000 – 24 per bundle
Ginger	Kg	13.42	18.18	35.48	21.92	15.07	13.48	4,000 lbs
Bananas (Imported)	Kg	7.56	6.24	N/A	8.60	7.13	8.81	120,000 lbs
Oranges (M)	100's	74.61	102.19	99.02	103.72	172.73	185.78	150,000 only
Portugals	100's	70.36	92.55	111.50	118.33	193.83	256.80	150,000 only
Watermelon	Kg	5.58	5.35	5.20	5.58	6.19	5.74	115,000 lbs

**Source:**

- Average prices – NAMDEVCO Norris Deonarine Northern Wholesale Market for the period 2008 – 2013
- Average Monthly Usage – NSDSL

## Appendix 4

### Analysis of local content in the Lunch Menu (September – December 2013)

Menu Cycle Days	Menu/Meal	Local Content*	Foreign Content	Foreign/Local content determined by the Caterer
Day 1	Braised Chicken, Pumpkin rice, Hot cassava salad with bodi and corn	Pumpkin, cassava, bodi	Rice	Corn, chicken
Days 2 and 12	Vegetable pizza with Juice drink OR Corn soup	Tomato, drink	Flour (for pizza)	Corn
Day 3	Chicken patty in hamburger bun with Hot slaw, Drink	Chicken patty locally made, Drink	Flour, carrots (hot slaw), cabbage	Chicken, cabbage
Day 4	Stewed lentils with pumpkin herbed rice, Cheesy elbows with sweet pepper and carrot, Sliced plantain	Pumpkin, sweet peppers, plantain	Lentils, rice, cheese, pasta, carrots	
Day 5	Stewed Chicken, pigeon peas and rice pelau with Pumpkin, Hot slaw	Pumpkin, pigeon peas	Rice, carrots	Chicken, cabbage
Day 6	Chicken teriyaki, Fried rice with celery, Vegetable Lo Mein	Celery, sweet peppers, bodi	Rice, carrots	Chicken, cabbage
Day 7	Pink beans with tomatoes and sweet peppers, Pumpkin rice, Macaroni pie	Tomatoes, sweet peppers, pumpkin	Pink beans, rice, pasta, carrots, cheese	
Day 8	Oven-fried chicken with chilli sauce, Mexican rice, Vegetable combo	Vegetables	Chilli sauce, rice, carrots if used	Chicken
Days 9 and 19	Curried channa with potato, Paratha roti, Pumpkin/ bodi, Mango amchar	Pumpkin, mango Paratha roti locally made	Channa, potato, flour	
Day 10	Roasted chicken with BBQ sauce, Spanish rice, Vegetable combo	Vegetables	Carrots if used, rice	Chicken
Day 11	Curried chicken, Spanish rice with carrots and bodi, Thick dhal	Pumpkin	Rice, split peas, carrots	Chicken
Day 13	Fish sub with Hot slaw, Drink	Drink	Carrots, flour	Fish, cabbage
Day 14	Lentil peas with Pumpkin saffron rice with carrots and bodi, Spaghetti pie	Pumpkin, bodi	Lentil peas, rice, spaghetti, carrots, cheese	

Appendix 4 cont'd

Analysis of local content in the Lunch Menu (September – December 2013)

Menu Cycle Days	Menu/Meal	Local Content*	Foreign Content	Foreign/Local content determined by the Caterer
Day 15	Stewed Chicken, pigeon peas and rice pelau with Pumpkin, Sauteed bodi and carrots	Pumpkin, pigeon peas, bodi	Rice, carrots	Chicken
Day 16	Roasted chicken with BBQ sauce, Saffron rice with bodi and celery, Vegetable combo	Celery, sweet peppers, bodi	Rice, carrots	Chicken, cabbage
Day 17	Stewed red bean with pumpkin, Spanish rice with bodi, Macaroni pie ,	Pumpkin, bodi	Red bean, rice, macaroni, carrots, cheese	
Day 18	Sweet and Sour chicken, Fried rice with celery and carrots, Chunky Vegetables	Celery, sweet peppers, bodi	Rice, carrots	Chicken, cabbage
Day 20	Oven-fried chicken with tomato sauce, herbed rice, Mashed potato/ Hot cassava with Vegetables	Cassava, tomato, vegetables	Rice, potato	Chicken

**\*Local Content consists of:**

- Local produce purchased at the municipal and wholesale markets, and
- Locally manufactured products.

## Analysis of the local content in the Breakfast Menu (September – December 2013)

Menu Cycle Days	Menu/Meal	Local Content*	Foreign Content	Foreign/ Local content determined by the Caterer
Days 1 and 11	Cornmeal/ Cream of Wheat/ Oatmeal Porridge, Banana OR Peanut Butter and Jelly Sandwich with Calcium-enriched slices, Fruit	Calcium-enriched slices locally made	Cornmeal, cream of wheat, oatmeal porridge or peanut butter, jelly, flour	Banana, Fruit
Days 2 and 18	Curried Chicken, Bodi and Potato, Sada roti, Fruit	Bodi, Sada roti locally made	Potato, channa, flour	Chicken, fruit
Day 3	Sliced cheese with honey mustard dressing in whole-wheat hops, Fruit or Whole wheat Cheese Fillers, Fruit	Honey, whole wheat hops/ coconut bake locally made	Cheese, mustard, flour	Fruit
Days 4 and 19	Banana Whole wheat Muffin/ Pumpkin muffin, Fruit	Banana, Pumpkin -banana whole wheat/ pumpkin muffin locally made	Flour	Fruit
Day 5	Buljol with Coconut bake, Fruit	Coconut - coconut bake locally made	Flour	Saltfish, fruit
Days 6 and 16	Cereal with milk	nil	Cereal, milk	
Days 7 and 17	Chicken franks with onions and tomatoes in whole-wheat hops, Fruit	Tomatoes, onions, chicken franks, whole wheat hops locally made	Flour	Fruit
Day 8	Spinach and Cheese whole-wheat pie, Fruit	Spinach	Cheese, flour	Fruit
Days 9 and 13	Chicken chow, Whole wheat hops, Fruit	Whole wheat hops locally made	Flour	Chicken chow, fruit
Day 10	Creamy cheese paste sandwich (white and whole wheat sliced bread), Fruit	White and whole wheat bread locally made	Flour, cheese	Fruit
Day 12	Orange coconut muffin, Fruit	Orange, coconut	Flour	Fruit
Day 14	Sliced cheese with honey mustard dressing in coconut bake, Fruit	Honey, coconut - coconut bake locally made	Cheese, mustard, flour	Fruit
Day 15	Tuna filled Whole-wheat Croissant, Fruit	Whole-wheat croissant locally made	Tuna, flour	Fruit
Day 20	Whole wheat Cheese Fillers, Fruit		Cheese, flour	Fruit

**\*Local Content consists of:**

- Local produce purchased at the municipal and wholesale markets, and
- Locally manufactured products.