



**University of Dundee**

## **Social Audits: Speaking up for Home Grown School Feeding**

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## Social Audits:

Speaking up for Home Grown  
School Feeding

## **SNV**

SNV is a not-for-profit international development organisation. Founded in the Netherlands 50 years ago, we have built a long-term, local presence in 38 of the poorest countries in Asia, Africa and Latin America. Our global team of local and international advisors works with local partners to equip communities, businesses and organisations with the tools, knowledge and connections they need to increase their incomes and gain access to basic services – empowering them to break the cycle of poverty and guide their own development.

This report is based on research funded by the Bill & Melinda Gates Foundation. The findings and conclusions contained within are those of the authors and do not necessarily reflect positions or policies of the Bill & Melinda Gates Foundation.

# Social Audits:

## Speaking up for Home Grown School Feeding

**Sue Sadler**

**Ian Thomson**

April, 2016



 **IMAGE CAPTION** *A trader displays grains at a market in Mali.*

## Foreword

The Procurement Governance for Home-Grown School Feeding project is designed in part as a means to achieve “agricultural development, job and business creation, and improved educational and nutritional outcomes.” However, national home-grown school feeding (HGSF) programmes cannot reach their full potential if issues of poor management and lack of transparency are not resolved. SNV’s proposal suggested approaching this from three dimensions:

- 1) the procurement side: introducing improvements to ensure transparency and the inclusion of targeted suppliers;
- 2) the supplier side: strengthening producer organisations to increase their capacity to be competitive; and
- 3) the social accountability side: working to establish local processes that improved management and governance of the programmes.

This Learning Document is about the project's experience with the third dimension, in which we worked to develop effective and participatory mechanisms for increased accountability by and for the programme's stakeholders. Evidence suggests that social accountability processes, when implemented correctly, go a long way to ensure procurement is done in a more transparent way, resulting in greater effectiveness for the programmes. The ability of all stakeholders to hold public officials accountable for the proper use and deployment of public funds is powerful. In one recent example, existing social accountability practices in India's Andhra Pradesh state were largely credited with preventing a school feeding-related scandal, such as the ones that have tragically marked school feeding programmes in other Indian states.<sup>1</sup>

SNV sought to pilot and introduce the practice of Social Audits at the level where procurement takes place.

Considering the complex and varied models of existing HGSF programmes in Ghana, Kenya and Mali, SNV sought to pilot and introduce the practice of Social Audits at the level where procurement takes place, whether at the school (Kenya), commune (Mali), or district (Ghana), to assess the effectiveness of the school feeding programmes and their benefits. The Learning Document describes our experience in conducting Social Audits, especially as they related "to support(ing) national governments' declared intentions to buy food from their own farmers for their own social programmes over the long-term."<sup>2</sup>

One of the remarkable early realisations from this experience was the effect that the Social Audit process had on the ability and confidence of public officials to share information transparently. It is easier to imagine the process resulting in communities having greater awareness and capacity to exact accountability from public officials. The other side of the coin, however, is just as important, if not more so. The project teams' abilities to support public officials in gathering, organising, and reporting on information resulted in an increased willingness to share. Prior attempts at obfuscation were more a symptom of lack of accurate information, rather than unwillingness to report. With the right information on hand, and the ability to facilitate an open discussion, the hoped-for institutionalisation of Social Audits as established practice seems closer at hand. More needs to be done, but the diligent work of the SNV teams in Ghana, Kenya and Mali have increased this possibility by including all school feeding stakeholders in a regular process of assessing effectiveness, problem-solving, and planning for the future.

As always, we welcome and invite your feedback and comments.

Eliana Vera  
Project Manager  
Procurement Governance for Home Grown School Feeding  
SNV USA



## **Author's note:**

This document presents a summary of our learning from SNV's introduction of social audits as part of the Procurement Governance for Home-Grown School Feeding project. It would be an impossible task to represent here all that has been experienced, discussed and learned by the many individuals engaged in this multi-national project involving over 10,000 individuals, but we hope that any readers who participated in social audits locally will recognise something of their own learning journey through the common threads of information, mobilisation and accountability.

We are indebted to the local capacity building organisations who have worked closely with individuals and organisations at school, community and district levels for their reports and to SNV's in-country Advisors who so patiently explained the local contexts for us. Together their work in translating the big concepts of social audit and accountability to practical, locally relevant processes that engage individuals from local government, business, schools and local people has been truly impressive. We are grateful too, for the opportunity to openly discuss and debate our thinking with SNV staff, particularly Katherine Casey, Eliana Vera and Dick Commandeur.

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Ian Thomson is a Professor at Birmingham Business School and his research is concerned with how accounting and other forms of evidence impacts in organizational decision making and operations which have a social and/or environmental impact. He has been called as an expert witness to the Scottish Parliament's Finance and Infrastructure & Capital Investment Committees and was a member of the expert stakeholder panel for the Sustainable Development Commission (Scotland). In 2012 he was elected as convener of the Centre for Social and Environmental Accounting Research. Until recently Ian Thomson was Professor of Accountancy at Heriot-Watt University.



 IMAGE CAPTION A resident in Molobala, Mali pounds millet.



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**Abbreviations**

<b>CGS</b>	Comité Gestion Scolaire (School Meals Committee)
<b>FBO</b>	Farmer Based Organisation
<b>GIS</b>	Geographic Information System
<b>HGSF</b>	Home-Grown School Feeding
<b>HGSFP</b>	Home-Grown School Feeding Programme
<b>HGSMP</b>	Home-Grown School Meals Programme
<b>KPI</b>	Key Performance Indicator
<b>NGO</b>	Non-Governmental Organisation
<b>PG-HGSF</b>	Procurement Governance for Home Grown School Feeding
<b>SIC</b>	School Implementation Committee
<b>SFO</b>	School Feeding Officer
<b>SMPC</b>	School Meals Programme Committees
<b>SNV</b>	SNV Netherlands Development Organisation
<b>ZUTA</b>	Zone, Urban, Town, Area Council

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# Introduction

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The Procurement Governance for Home-Grown School Feeding (PG-HGSF) project was launched by SNV USA in Kenya, Ghana and Mali in 2011. The project's goal was to remove barriers to smallholder farmer inclusion as suppliers to government-led school feeding programmes. The PG-HGSF project piloted interventions in three technical areas: procurement, supply chain, and social accountability, with local implementation of social audits starting in 2013.

As part of the PG-HGSF project, accountability processes were introduced to give stakeholders an understanding of their rights and responsibilities with respect to HGSF and to empower them to address problems they see within the system. This demand-driven approach, in which ordinary citizens and/or civil society organisations participate directly or indirectly to exact accountability, has been termed "social accountability." It provides a balance to the supply driven, top-down processes of "financial accountability" and demands that those in charge of public funds account for their use. In essence, social audits are "exercises in participatory democracy that challenge the traditional 'rules of the game in governance'" (IBP 2012).

Social Audits were piloted through the PG-HGSF project as a social accountability tool to monitor the performance of state-funded school feeding programmes. Social Audit tools were proposed by SNV and refined locally to assess the results of the school feeding programme and enable community members to provide critical inputs to their public officials. PG-HGSF provided support for information sharing and capacity building to enable social audits to take place, with the intention that these become established practice over time.

This Learning Document draws on a sample of reports on the 227 audits conducted over two years (2013-15), in a range of Home-Grown School Feeding Programme (HGSFP) districts across the three countries, supplemented by project reports and discussions with SNV country representatives and project executives. It identifies lessons from the PG-HGSFP project's social audit experience by examining the initial concept of social audit, its design and implementation in each country, and its impact on information sharing and capacity at the school level. The document concludes with observations on the process and its achievements, together with future recommendations.



 IMAGE CAPTION Pupils return to class in Diéna, Mali.

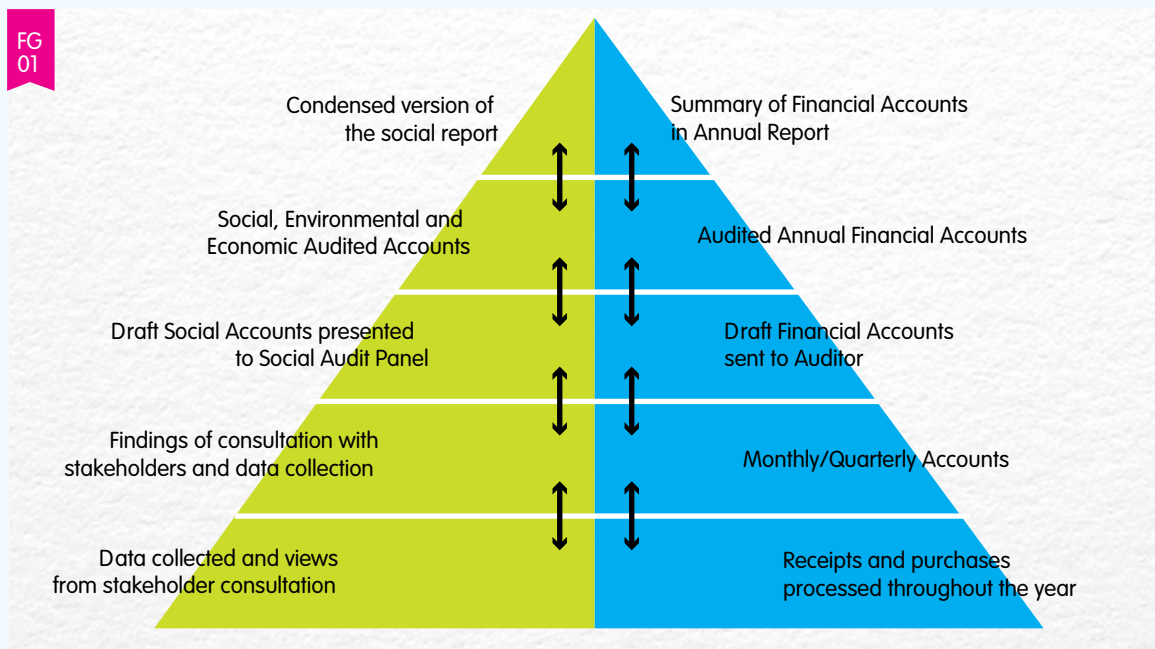


# Social Accountability and Social Audit

## 2

Defining and understanding social audit for this Learning Document appeared initially to be simple and straightforward. Yet, for both this project and others, defining social audit has proven challenging, and at times, the concept is fiercely debated. Neither the 'social' nor 'audit' elements are well defined in literature or in practice. The 'social' element is sometimes applied to the object of accountability; indeed, many take social accountability to cover social, economic and environmental outcomes. Alternatively, or sometimes additionally, the term refers to the citizens/stakeholders who hold others to account. Alongside this debate remain questions about the scope and nature of social audit. In some cases 'social audit' is a written assessment of accounts (information) presented; in other cases, it has encompassed the whole process of social accounting and audit.

The Social Audit Network in the UK sometimes uses a direct comparison with financial audit to highlight similarities with its model of social audit.



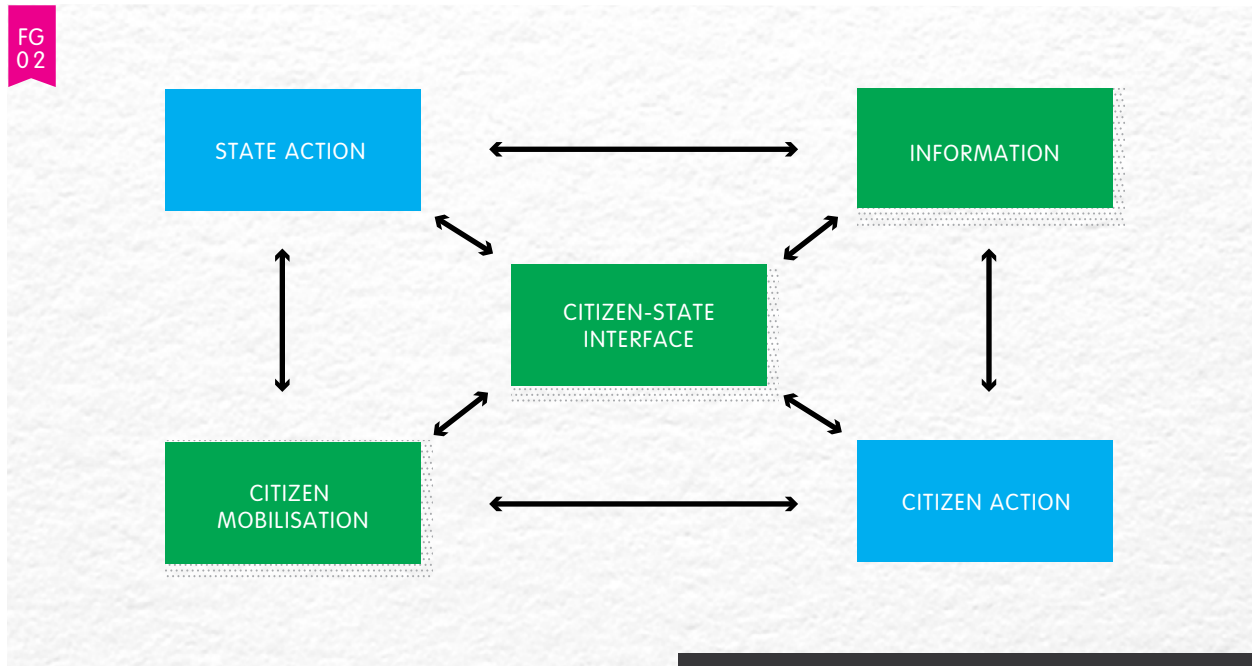
**Figure 1:** Social Audit Network UK Comparison of Social and Financial Accounting and Audit. Source: Pearce & Kay, 2005

Key elements of social accountability in all applications of social auditing are information, stakeholder debate and response/impact

Financial audits involve experienced accountants who are skilled in monitoring and evaluating monetary transactions to ascertain if they have been undertaken legally and appropriately, and if funds are used effectively. In contrast, social audit is a participatory process in which a range of stakeholders, including citizens, engage in reviewing the evidence that a system or organisation is performing legally and appropriately, and in finding ways to increase effective delivery and social impact. One of the challenges in social accounting and audit is that a process that champions the participation of citizens in assessing the performance of governments in delivering services does not have the equivalent of trained accountants to support it, and often lacks the catalyst of legislation to encourage its introduction. In addition, the freedom of citizens and their motivation to participate is shaped by socio-economic and cultural contexts and the entire context is framed by the very institutions and individuals that citizens seek to hold to account.

Key elements of social accountability in all applications of social auditing are information, stakeholder debate and response/impact (Malena et al. 2004; Fox 2014; Bovens et al. 2008). These have recently been incorporated into a five-element model for the World Bank (2015) that presents information, citizen mobilisation and citizen-state interface as elements leveraging action by the state or its citizens (see Figure 2 below). This broad notion of social accountability recognises the differences in information, skills and power between citizen and state. Social audit may be understood to be at the heart of the social accountability/social accounting process, which is identified in this model as the citizen-state interface.

This Learning Document adopts the term 'social audit' to refer to 'a forum or interface where citizen and state together review evidence and identify actions to improve programme performance.' Recognising the importance of context presented by PG-HGSF, HGSFP and the varied institutional frameworks in Ghana, Kenya and Mali, the Learning Document also considers the wider social accountability actions taking place that frame the social audit.



**Figure 2:** World Bank Social Accountability Model (2015)

Reviewing the varied country contexts for the HGSFP, this Learning Document considers how this has led to the development of slightly different models of social audit in each country. Further sections explore what this has meant for information gathering, how stakeholders have mobilised and expressed their voices, and the consequences of that dialogue in terms of the actions taken by citizens and state. We conclude by considering the strengths and limitations of social audit in holding all actors accountable and the impact on smallholder farmers.

**The context and purpose of social audits for PG-HGSF**

The primary outcome sought by the Procurement Governance Home-Grown School Feeding Programme was to increase sales by smallholder farmers to the School Feeding Programme. SNV’s specific aims for social audit were:

- To empower government officials to share information in a clear and accessible way and maintain transparent systems
- To empower citizens with the ability to problem-solve around issues and influence policy and public services

- To maximise outcomes from programme resources, avoiding waste and inefficiency throughout the procurement cycle

Two activities are pivotal to achieving these outcomes: the procurement of inputs (on which rests the opportunities for smallholder farmers) and the consumption of school meals (on which rests the health and education outcomes for pupils).

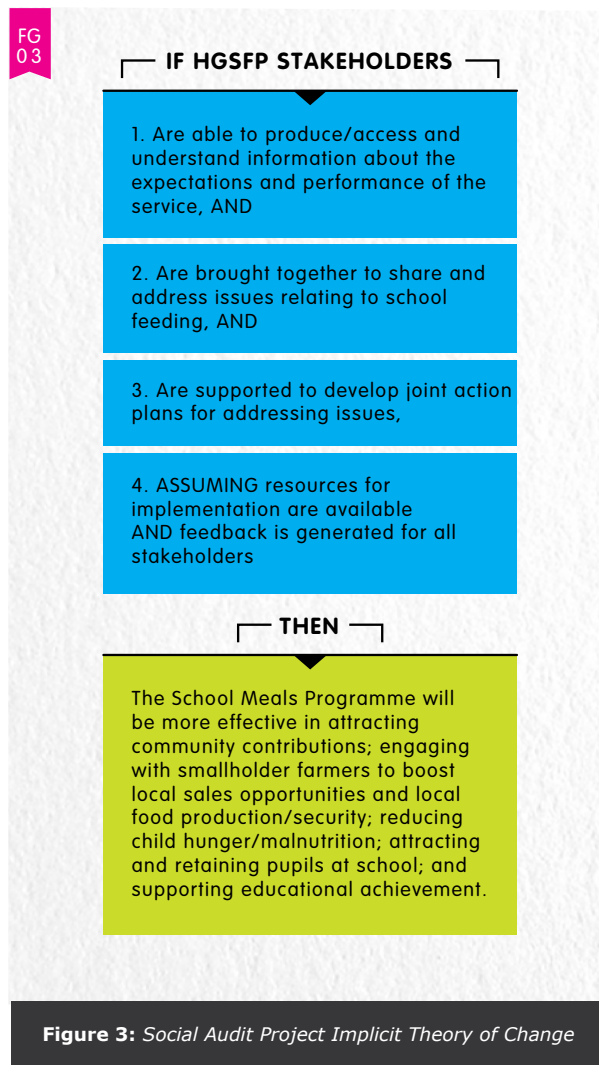
**Implicit Theory of Change**

This theory of change contains the key elements of information, participation and dialogue contained in the World Bank social accountability model, emphasising the necessity for all these elements to be in place for effective delivery of the programme outcomes.

The Theory of Change recognises that information on its own is not enough to stimulate change, nonetheless, in the current social audit programme relatively more significance is placed on information as a ‘starting point’ for dialogue and action planning rather than on citizen mobilisation. However, this Theory of Change stands apart from the World Bank model in seeking the co-production

of positive outcomes, rather than seeing these outcomes occurring as a result of independent actions by citizens and/or state. The extent to which programme outcomes have been produced by citizen-state actions are discussed throughout this report.

As suggested, context is critical in identifying what works in social accountability and there are significant variations among the countries in the ways in which the HGSFP is implemented.



**Country contexts**

In Kenya, the Home-Grown School Meals Programme (HGSMP) delivered meals to approximately 750,000 primary school children in 2013, approximately five percent of the primary school population in the country. The Ministry of Education, Science & Technology administers and monitors the regular and Home-Grown School Meals Programme, advising participating schools of their budget allocation for school feeding and receiving reports from the Head Teacher through its hierarchy of Sub-County and County Education offices. The current allocation is ten Kenyan shillings (USD \$0.10) per child per day. School Meals Programme Committees are responsible for purchasing, overseeing the storage and utilisation of foodstuffs, and for mobilising community contributions for construction of school kitchens and storage and payment of cooks and watchmen (guards). The schools are expected to have bank accounts specifically for receipt and disbursement of HGSMP funds and are not allowed to purchase food for the programme until funds are received by the school. Parents and the local community are expected to supplement the food supplied through the HGSFP and to elect members to the School Meals Programme Committee. In Kenya, early childhood education is managed at the county level, while primary and secondary education remains the direct responsibility of the Ministry of Education, Science & Technology.

The Ghana School Feeding Programme is growing significantly and fed 1.7 million children in 2013-14. The programme is administered by the Ministry of Gender, Children and Social Protection (prior to 2015, the Ministry of Local Government and Rural Development). The Ministry, through the National School Feeding Secretariat, allocates funding to District Assemblies and District Implementation Committees, which contract with small independent catering companies (caterers) to supply meals to schools. In 2014, caterers were allocated 50 Ghanaian Pesewas (USD \$0.13) per child per day to procure foodstuffs, store food products, cook, and deliver meals to schools.<sup>3</sup> Caterers are paid in arrears, based upon the number of pupils officially enrolled during a given period. School Implementation Committees supervise food preparation and serving and ‘sign off’ on the number of children fed, so that caterers can be paid. Parents and communities are expected to contribute toward building/maintaining kitchens, and procuring water and firewood.

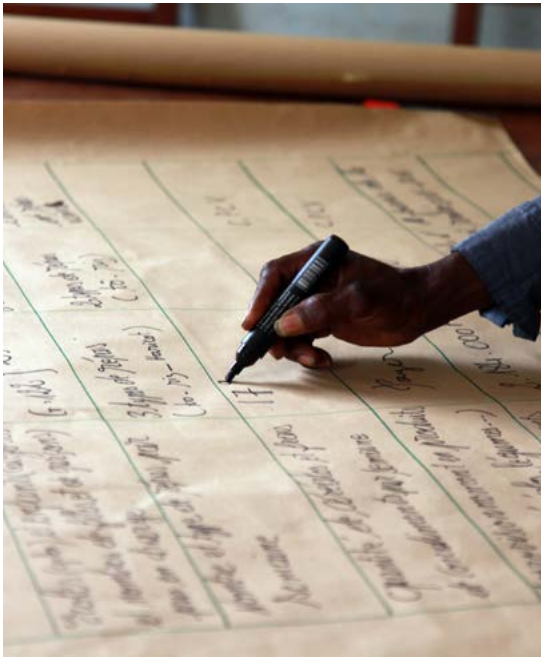



In Mali, the government financed food for 84,389 pupils in 444 schools in 2014. The School Feeding Programme is led by the Ministry of Education, which approves local authority-level (Commune) budgets for school feeding, using local taxes to fund the programme. By law, School Management Committees (CGS) are responsible for procuring foodstuffs, other contributions to school meals and the management of the school canteen. However, in practice, the Commune Mayor will procure products from farmers and trader’s organisations, on behalf of all CGSs in his/her jurisdiction. These products are then distributed to schools in accordance with school action plans. Parents and communities are expected to supplement the HGSFP provision and to contribute time to the CGS.

**Table 1: Key Roles and Responsibilities in HGSFP across Kenya, Ghana and Mali**

PROGRAMME ADMINISTRATION	PROCUREMENT	MEAL PREPARATION	PAYMENT
<b>KENYA</b>			
Ministry of Education, Science & Technology, set and periodically review rate/head, eligible schools and programme oversight	SMPCs (School Meals Programme Committees) invite tenders to supply foodstuffs, award contracts and verify receipt	SMPCs oversee provision of kitchen facilities, community contributions and employ cooks to prepare and serve meals	SMPC release funds to food suppliers on delivery/ reconciliation with SMPC records
<b>GHANA</b>			
Ministry of Gender, Children and Social Protection/Ghana School Feeding Programme National Secretariat sets rate/head and periodically reviews, with 80% procurement expected from local sources, eligible schools and programme oversight	District Assemblies appoint caterers to procure ingredients and supply school meals	Caterers cook and serve meals in collaboration (for community contributions) with and under supervision/ oversight of School Implementation Committee (SIC)	Caterers paid in arrears by the District Assemblies, based on SIC reports
<b>MALI</b>			
Ministry of Education sets rate each year, eligible schools and programme oversight	Communes or CGS (School Management Committee) invite tenders to supply foodstuffs as part of their local authority-approved plan	CGSs oversee provision of kitchen facilities, community contributions and employ cooks to prepare and serve meals	Local Commune authorities purchase directly, or release funds to CGSs, based on compliance with mandated procedures

There are significant country-specific variations in the management of the school feeding programme with respect to the procurement of food



 **IMAGE CAPTION** A community member fills in a community score card in Tamale, Ghana.

In each of the three participating countries—Ghana, Kenya and Mali—the schools are intended, in principle at least, to hold considerable responsibility for delivery of the school feeding programme. Head teachers, school management committees and, in some cases, specific school meals programme committees, work closely with local government to deliver the school feeding programme. As Table 1 indicates, there are significant country-specific variations in the management of the school feeding programme, particularly with respect to direct responsibility for the procurement of food. In Kenya, for example, food is purchased and paid for directly by schools under the authority of the Ministry. In Ghana, District Assemblies contract with caterers to procure food (paid in arrears); while in Mali, there is a mix of procurement practices, but the bulk of food purchases are made directly by local mayors covering all schools in the Commune. School committees share a great deal of responsibility with local government for delivery of HGSFP and require considerable commitment from their members. However, they also have a pivotal role in delivering a programme with immediate impact on their pupils every day, and potential for long-term impact on food security, the local economy and education.

Within PG-HGSFP, a small number of schools within a given district are selected to participate in social audits in each country in a given year, with repeat audits taking place the following year, and more schools added to the project. Annual reports are prepared for each district, covering a number of schools. The different actors, procurement procedures and relationships between school committees and local government significantly affect the way in which social audits have been designed and conducted in each country.









**IMAGE CAPTION**

*Students gather outside of their school  
in Diéna, Mali.*



# The Social Audit Models Employed

3

The single social audit model initially conceived for the PG-HGSF (Figure 4) contains all the elements of the social accountability model presented in Figure 2. A number of tools and approaches comprise the four elements, depicted below, followed by reflections on how the different country contexts led to variations in the social audit model.



**Figure 4:** *Four Elements of PG-HGSF Social Audit Model*

**Preparation and capacity building  
(facilitation and mobilisation)**

SNV staff in each country worked with local organisations to develop locally relevant guidance and toolkits, and recruit local capacity builders to facilitate the social audit process within each district. Facilitators were expected to engage with key stakeholders including head teachers and local authority officials whose personal participation would be required, and to establish the relationships required to recruit parents, community organisations or smallholder farmers.

**Information gathering  
(data tracking and community scorecard)**

Information gathering and assessment is a critical activity for the project. Plans included both the sharing of government information about HGSFP delivery at a local level, and also the generation of new information and analysis by local stakeholders. The community scorecard— a pivotal tool for information gathering—would enable stakeholders to register their views on various aspects of HGSFP performance. A combination of data and stakeholder consultation would then be considered at a social audit/interface meeting.

**Accountability forum**

Interface meetings were planned to bring stakeholders together to share their perspectives, identify problems and propose solutions.

**Action planning**

Action planning was conceived as a joint citizen-state activity, giving rise to actions by schools, communities and/or state actors.

Conceived initially as a single social audit model, the audit treats both procurement and consumption as a single system or set of relationships, but retains sufficient flexibility for variations to emerge, reflecting local differences in socio-political context and local practice. The model has been sufficiently flexible to accommodate both variations in the Home-Grown School Feeding Programmes across the different countries and varied familiarity with accountability and civic engagement processes. The process designed in each country is outlined below.

**Local social audit models**

Mali has a tradition of, and some mandatory requirement for, a 'Restitution Publique', where government officials are required to account for their performance and use of public funds. The pilot social audits in Mali used this tradition to drive development of the CGS (school meals committees). Facilitators introduced up to nine tools, covering action planning, budgeting, purchasing, and outturns, including the impact on school performance, and worked with the committee members to prepare presentations to the Restitution Publique. A plan of action is prepared following this meeting and submitted for approval to the local Commune administrators.

In Ghana, the local social audit manual includes an initial set of performance indicators and was derived from a national meeting in 2013 of social accountability experts and the Ghana School Feeding Programme. Input data is gathered at the district level and considerable emphasis was placed at the planning stage in involving ZUTA (Zone, Urban, Town, Area Council) members in validating information to be presented to the community. ZUTA members had participated in an

## Facilitators work with separate community and service provider focus groups

earlier accountability project in Ghana and were regarded as well-informed and able to validate information from service providers and officials for presentation to the community. Facilitators work with separate community and service provider focus groups to consider the input tracking data, prioritise benchmark performance indicators, identify additional locally relevant indicators, and undertake Community Scorecard ratings. Within the community focus group, composed of stakeholders at the school and community level, every individual gives his or her own rating. The range of ratings and reasons for them are then discussed, with a view to generating ideas for improvement. The other focus group comprises caterers/service providers and administrators who undertake a similar self-evaluation exercise. A composite report is presented at a district interface meeting and discussions lead to recommendations that are advanced and overseen by local Monitoring Committees.

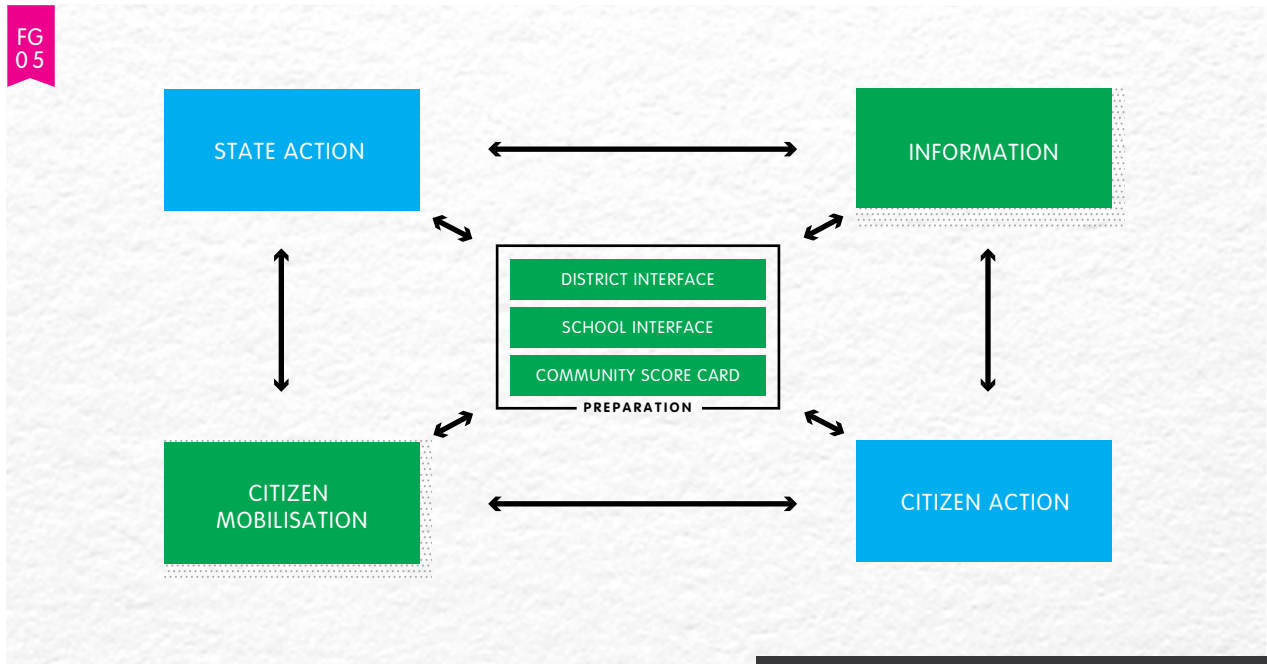
In Kenya, input-tracking data is recorded by head teachers and verified by School Feeding Officers (SFO) using the monthly reports the schools send to the SFO office. Local facilitators work with two groups: teachers and school committee members, and community members. Each group reviews the input data and undertakes a Community Scorecard exercise. The Scorecard invites consideration of a range of performance indicators under the following headings:

- Composition and capacity of school meals committee
- Procurement process
- Food management
- Monitoring and evaluation

Scores are collectively agreed-upon within each group and the two groups join together in a School Interface meeting to discuss the results and agree on actions and recommendations. The conclusions are presented at a district interface meeting and discussions generate recommendations for future delivery. A revision of the implementation guidelines in Kenya in 2015 recommends the establishment of an official monitoring forum at the county level.

Each country variation fits within the World Bank model of social accountability; however, it is important to note the capacity-building contribution of the community scorecard exercises and the efforts to prepare and empower local parents and smallholder farmers to participate in the social audit, whether it is the single interface of the Restitution Publique in Mali, or the additional interface meetings at school and district levels in Ghana.

A more detailed analysis of the ways in which the social audit approach is operationalised through preparation, information gathering and stakeholder engagement, and the impacts these have on accountability linkages are discussed in the sections below.



**Figure 5:** Social Audit Models with Community Empowerment and Additional Levels of Audit/Interface



# Preparatory Work

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## 4

### **Stakeholder needs and expectations**

Common across all three countries was the low level of understanding by local people (parents, smallholder farmers and community organisations) of the HGSFP, particularly in terms of funding for the programme, their rights and responsibilities to participate in the school-level management of the programme, and to contribute to the delivery of the programme through the sale of local foodstuffs.

The social audit process seeks to work with local communities and the HGSFP anticipates contributions in cash or in-kind from communities as well as parents of school children. Therefore, basic information about the concept of the HGSFP has to be shared with a wide range of individuals and organisations in the areas in which it is active (and arguably beyond) if they are to engage with the programme and hold it accountable. The format, content and delivery of information must reach and interest the target audience. This information has been promoted through a number of routes across the three countries, including traditional word of mouth via griots in Mali, and local radio programmes in Mali and Ghana.

#### **→ INTERESTING LOCAL PEOPLE IN HGSFP AND SOCIAL AUDIT**

In Ghana, social audits in Sissala East highlighted very limited knowledge about the Home- Grown School Feeding Programme. In response, a series of eight radio programmes in Sissali and English was broadcast across six districts (an audience of about 65,000) informing a wide range of local people about the school feeding concept. The District Officer was available for phone-ins to the radio station, answering questions about the programme and the opportunities for smallholder farmers.

Among the lessons learned about further opportunities to improve access to information were, for example, that additional local language delivery would benefit people in the Kassena community, and that women were more reluctant to phone in with questions than men. (Sissala East 23/04/14)

One of the key responsibilities of the schools and local governments in Ghana and Mali is to effectively and efficiently transform the funding from central government to school meals for pupils, with inputs procured (in part) from smallholder farmers. As such, recording and analysing key information is critical and the PG-HGSF project has developed a series of 'input tracking tools' for each country.



 **IMAGE CAPTION** A School Meals Committee member presents during a restitution publique in Molobala, Mali.

→ **TRAINING FOR LOCAL CONTEXTS**

Extensive training was established in Mali to build the capacity of the school meal committees to use these tools. Over 1,000 participants from over 30 schools received instruction in the application of up to nine tools to assist in tracking receipts and expenditures, stock management, budgeting and outturns.

Lessons were learned about the need to make tools and training available in more local languages, and the challenges of relying on a small number of people with administrative skills to sustain the required bureaucracy. (Rapport d'évaluation)

Assuming few changes in the HGSFP over time, the degree of preparatory work required should diminish as local people become more aware of their rights and responsibilities and gain experience in participating in the social audits. However, the role of external facilitation played by local capacity builders has also been to inject new knowledge and skills into communities, additionally and separately

to this initial awareness-raising, and is discussed further in the sections below.

HGSFP design and operation in each country was informed by research by international agencies, donors and national governments. This research emphasised the importance of rigorous technical analysis in identifying local needs, existing and desired local capacities in order to establishing appropriate eligibility criteria and local operational policies. However, our interviews with SNV Advisors identified a disconnection between national programme specifications and information and school/district level processes and information. Although government officials attend and participate in audit events, they were not necessarily sharing that knowledge, exacerbating a knowledge gap between the national and local level programmes and awareness of programme performance among and between communities.

# Information Gathering

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## 5

The International Budget Partnership describes social audits as 'the process of cross verification of government records with the ground realities' (IBP 2012), but often government records are incomplete or unavailable, 'the ground realities' unknown, and stakeholders uncertain of their rights and responsibilities. Social audit aims to address these issues by improving information sharing and data reliability by raising awareness of the aims and requirements of the programme and building the motivation and capacity of less-powerful stakeholders to hold others to account.

Information is a key building block for social accountability. It is the basis of the 'account' on which social audit is based and needs to inspire people to action by being useful and reliable. The role of information in inspiring participation is covered in the next section on stakeholder mobilisation. Key expectations of information in social audits for HGSFP are that it:

- Measures performance
- Reveals expectations and how things have unfolded
- Compares performance against benchmarks
- Monitors short, medium, and long-term impact
- Contributes to the governance of HGSFP
- Evidences success to external stakeholders

This involves gathering different types of information. Information about stakeholder needs, expectations and experience are expressed very differently from administrative information and require different techniques for gathering and analysis.

### **Measuring performance by numbers**

The day-to-day operation of the HGSFP at school level provides opportunities to gather administrative information that is essential to monitoring the performance of the programme. Examples include the number of children enrolled, those attending, meals consumed by pupils and the amount and type of ingredients purchased from different sources. The maintenance of such routines provides the bedrock for demonstrating social accountability and is very low cost.

The input tracking tools developed for the project and used by the school meal committees measure performance and also serve to demonstrate that funds have been used appropriately within the regulations and guidance set for school feeding. Key indicators used in the social audits include those below. The most frequently used indicators are presented in bold type.





School Meal Social Accounting Data:

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- 1. Subsidy allocated/received**

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- 2. Enrolment/actual pupil attendance**

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3. Budget/actual spending on meals

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- 4. Number of meals planned/provided**

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5. Menus & nutrition planned/provided

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- 6. Food quality provided**

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7. Health/hygiene infrastructure



Procurement Social Accounting Data:

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1. Adherence to Procurement guidance

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2. # of days notice given for tendering

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3. # of bids received and provider status

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- 4. Qty, price and provider status**

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- 5. Quality of food**

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- 6. Stock/storage movements**

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- 7. Storage infrastructure**

Reviewing the above indicators relevant to the dual aims of providing school meals and purchasing from local providers reveals that information on school meals is more complete, more immediate and frequent. During any one term, there will be only one procurement process, but many days of school feeding. Parents will be aware every day during the term whether or not the school feeding programme is delivering meals to their children.

Information about the subsidy allocated to each school for the number of days of school feeding is pivotal to the success of the programme and provides the basis against which the programme implementation is held to account. In Kenya, this information is communicated directly to schools.

→ **KEY INFORMATION SHARED OPENLY**

The Ministry of Education in Kenya sends a circular direct to schools and the district offices indicating the budget allocated to each school, and for the number of days of school feeding. This information is required to be posted on school notice boards by Head Teachers.

By extracting this information from other details in the circular, the information can be displayed more effectively, contributing to a better understanding by parents whose interest, language and literacy levels vary.

The information provides a potentially powerful and transparent statement of government intention with respect to local delivery: letting pupils and parents know the planned number of days of school feeding, and alerting parents who are also smallholder farmers, to look out for forthcoming market opportunities.

The input tracking tools have been devised to ensure that key information is available to all parties.

The above example highlights the importance of easy access to information, shared openly and transparently. This does not just apply to government information, but also to the locally generated information recording exactly how the programme is working. Ideally, schools might also display a statement for each completed period, indicating the number of days of school feeding achieved alongside measures of the proportion of ingredients sourced locally.

In Kenya, capacity building support from Ministry of Education officials has ensured a good understanding of the routine data required among staff (head teachers and school meals teachers) and the chairpersons of school meals committees, but this needs to encompass all members of those committees to ensure accountability. Some form of peer-based training and a buddy system could be the most cost-effective means of cascading such training to new committee members over time.

The input tracking tools have been devised to ensure that key information is available to all parties. The focus on inputs to the school feeding programme highlights infrastructure, process and consumables, providing an essential account of the situation and transactions taking place with respect to the programme, which is verifiable by local people.

However, these routines alone are not sufficient to maximise performance or demonstrate accountability; comparative information is also required. At the school level, local stakeholders will have an interest in what is changing from one term, or one year to another. For example, is the school still able to purchase ingredients at similar prices; is school attendance increasing or decreasing? At the district level, the same data contributes to a further level of assessment: how effective is one school compared to another? Is the programme delivering meals for the same cost this year as last year; in this place or that place? Contextual information is required, including what is happening to the price of ingredients in the wider market; are the conditions for meal preparation adequate; is the quality of meals changing?

Bringing all this information together generates opportunities to test the information against the views and values of the various stakeholders and to stimulate dialogue about ways to improve performance and provide social accountability.

In Mali, where the school meals committees are required to set out plans for each year and to later report on what actually happens, much of the data is presented, as in Tool 1.

**Tool 1: Adapted School Meal Action Plan: Tiemana, Mali**

COMPONENTS	FORECASTED REQUIREMENTS	ACHIEVEMENTS
Infrastructure	1 Shop 1 Kitchen 1 Refectory	Hall/ Refectory
Meetings of CGS	18	2 meetings held each mo.
Kitchen & Refectory Equipment	20 Plastic Plates 2 Couscoussières 2 Mixers	3 Plates 2 Mixers
Schools and pupils (boys & girls)	1st cycle: 327	301 Beneficiaries
Quantity and type of meals each week	5 meals per week: 3 millet 1 rice, 1 haricot beans	29 millet, 9 rice, 3 haricot beans [over 9 weeks]
Quantity of grains and fresh ingredients each week	Millet: 4,000Kg Rice: 600Kg Haricot: 120Kg	Millet: 2,320Kg Rice: 550Kg Haricot: 120Kg Cost: 19,555 CFA
Procurement of local products	2,000Kg	1,500Kg
Local Contributions (Parents, etc.)	Firewood, onion	Firewood, onion, pepper
Contribution of the Council	N/A	N/A
Government Subsidy	1,300,000 CFA	1,010,000 CFA





BRINGING INFORMATION TOGETHER

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WAYS TO IMPROVE PERFORMANCE

AL ACCOUNTABILITY.



IMAGE CAPTION

*Rice prepared for school meals in Diéna, Mali.*

## Tool 2: Example of Input Tracking of School Purchases: Mwingi, Kenya

	NGUNI PRIMARY SCHOOL	MASAVI PRIMARY SCHOOL	NDAUNI PRIMARY SCHOOL
Name of Supplier	Asali Tamu stores	Asali Tamu stores	Asali Tamu stores
Trader/FBO	Trader	Trader	Trader
Quan. of food bought 2011/12	_____	_____	_____
MAIZE	57 bags	75 bags	68 bags
BEANS	17 bags	14 bags	17 bags
SALT	7 bales 40 pkts	2 bales 40 pkts	7 bales
OIL	8.5 tins	5 jcans	10.5 jcans
Cost of food procured	363,350	418,600	344,260
Quan. of food bought 2012/13	_____	_____	_____
MAIZE	46 bags	85 bags	84 bags
BEANS	14 bags	22 bags	24 bags
SALT	3 bales	8 bales	3 bales
OIL	10.5 tins	9 jcans	14 tins
Cost of food procured	305,450	516,500	524,600

The importance of comparative information over time is illustrated in Tool 2, which exemplifies input tracking from Kenya. However, experience continues to generate important lessons for the recording and presentation of information, such as the value of presenting information in ways that are meaningful to stakeholders. For example, one lesson learned in Rafiki in 2014 is that parents, community groups and smallholder farmers are more familiar with the price per bag or per jerry can, and are therefore more easily able to judge whether unit prices are appropriate, rather than the aggregate price for all food.

**Tool 3: Extract from Community Score Card Records: Manwe, Ghana**

INDICATOR	SCORES					TOTAL	AVG.	REMARKS
	1	2	3	4	5			
Extent to which farmers sell to [school feeding programme]	15	2	9	0	30	56	2	Farmers are not aware of the opportunity to do business with [school feeding programme].

**Community Score Cards: more than just numbers**

In addition to the quantitative data collected through Input Tracking tools, mixed data generated through Community Score Cards are central to this audit process. These Score Cards are used to gather descriptive data, performance ratings, and opinion on a range of topics that form the basis of discussion.

Topics for the Score Cards are determined differently in each country. In Mali, five topics (nutrition, hygiene, sanitation, smallholder and community engagement) are rated on a four-point scale from 'very weak' to 'good.' In Ghana, focus group participants are encouraged to consider three 'standard' issues and to add and prioritise a small number of locally determined issues to advance for wider consideration at the District Interface meeting. In Kenya, the topics are largely standardised and focus on three areas: finance and management, procurement, food storage and preparation.

The social audit reports in Kenya and Ghana contain both the rating information (from 1= 'very poor' to 5 = 'very good') and commentary, explaining why such ratings are given. This presents a more complete picture of how the service is experienced, compared to the partial picture conveyed by the numbered rating alone. For example, one audit report records:

**→ EXAMPLE OF COMMUNITY SCORE CARD RATING COMMENTARY**

'The quantity of food served to the children was assessed to be fair by focus group A with the reason that even though it was not enough, it was better than none. Those in focus group B had an average score of 2 and indicated the quantity was not enough for the children. Looking at the quality of food served to children, most people said the quality was better but needed to be improved. Some said the quality was fair because if the government was paying 50pesewas per child, then they should expect such quality.'

*—Findings and analysis of Gburimani community scores, Report on Social Audit Conducted in the Tolon District, Ghana, 2014*

However, perhaps the most effective format was to present 'remarks' alongside the scores, as in Tool 3 from a focus group in Manwe (Social Audit Report – Wa East, Ghana, 2013). This example shows how the commentary presents a context for the ratings given.



How well the Community Score Card works in capturing the views of the community is dependent on the skilled facilitation of social audit sessions. The role of facilitators was critically important to the effectiveness of the Community Score Cards and the sustainability of the social audit programme will depend on the skills of any facilitators used in the future.

The practice of separating stakeholders into a number of focus groups to undertake the Score Card process has several advantages. First, it allows the focus group session to be manageable for facilitators, presenting them with opportunities to engage participants more effectively. Second, by grouping different stakeholder types together (in Ghana, for example, school and community form one group, and suppliers form another), it is possible to compare how the different stakeholder groups view performance on the same topic. For example, the school may think that the level of engagement by local farmers is satisfactory, but the local farmers may rate their level of engagement as highly unsatisfactory if they have not been aware of the opportunity to sell to local schools or view selling to the school feeding programme as overly bureaucratic and unprofitable. When the different stakeholder groups become aware of the differences in their evaluation of the same topic, new understandings of the obstacles can be used to create actions/opportunities to overcome these obstacles. The information collection and dissemination can thus be used as part of a collective, multi-stakeholder process to bring about change. (See Tool 4)

Skilled facilitators are able to use the Community Score Card sessions to sensitise participants about aspects of the programme with which they are unfamiliar, to discuss and derive the reasons behind participant responses, and to present them in ways that facilitate future discussion—rather than confrontation—with other stakeholder groups. The narrative content describing the reasons for

the numeric scores in the Community Score Cards is an important element in preparing for dialogue about potential solutions. The current format in which the Community Score Card results are presented varies and is a bit unclear. The format in Tool 5 is suggested as an alternative, simplified presentation in which the number of people rating performance at each level is recorded, without any attempt to aggregate. This still allows easy assessment of the range of ratings attributed by participants and is backed up by the narrative (see also Tool 6).

### **Using information and assessing performance**

Information plays an important role in stakeholder dialogue about improving performance, but must be trusted by all parties. The measurement of key performance indicators for the programme is central and needs to be trusted and verifiable if discussion about opportunities for improvement is to be meaningful.

#### **Among the mechanisms for ensuring that information can be trusted are:**

- Timely information gathering
- Regular reporting of information
- Transparency (sharing of information/reports and being open to challenge)
- Comparison with other schools/districts/time periods
- Periodic checks on claims made by a different, or independent, stakeholder

Examples of the ways in which the social audit process has been helping to improve information gathering, reporting and transparency have been given above, all of which build trust among stakeholders. Comparisons at school level over time and between schools/districts may also play an important role in assisting stakeholders in exploring opportunities to improve performance.

In Kenya, the information contained in a number of different social audits at the sub-county level facilitated the comparison over time and across schools of prices paid to one particular supplier, leading to allegations of corruption and demands from stakeholders for investigations into the procurement process by the Ministry. More positively, the process of analysing and exploring the information instigated through the social audit process has led to widespread increases in parental and community contributions to the HGSFP in all three countries and some instances of new contracts to smallholder farmers.

Schools participating in the HGSFP are subject to a number of periodic inspections by officials of the national school feeding programme and Health and Education Ministries. However, their absence is more commonly referenced in social audits than their regular conduct. Nonetheless, such inspections can offer comfort to other stakeholders and build trust in local reports, as well as provide opportunities for feedback about the expectations and achievements of stakeholders.

#### Tool 4: Extract from Service Provider Score Card: Manwe, Ghana

INDICATOR	SCORES					TOTAL	AVG.	REMARKS
	1	2	3	4	5			
Farmer linkage to [school feeding programme]	2	1	2	0	0	10	2	Poor performance, as local farmers prices are too high. Local farmers are not willing to sell [to caterers on credit].

#### Tool 5: Suggested Community Scorecard

PERFORMANCE INDICATOR	DISTRIBUTION OF RESPONSES					REMARKS
	Very Poor	Poor	Okay	Good	Very Good	
Farmer linkage to [school feeding programme]	2	1	2	0	0	Overall poor performance as: <ul style="list-style-type: none"> <li>Local farmers' prices are too high</li> <li>Local farmers are not willing to sell [to caterers on credit].</li> </ul>

Reading the Community Score Card reports from community and service providers together reflects the process of understanding achieved through the social audits where all the information and representatives of stakeholder groups are brought together. As demonstrated above, the performance indicators do not tell the whole story, but putting together the experiences of both the local community and the service providers can reveal opportunities for change, and integrate/support other initiatives, including the steps taken in Ghana to involve banks in providing credit to caterers (see *Linking school feeding caterers to finance: Loan opportunities enabling caterer purchases from smallholder farmers*, SNV, 2015).

However, there is widespread inconsistency and variation within and across the social audit reports. Even within the single report above (Social Audit Report – Wa East, Ghana, 2013), we see two variations on a similar performance indicator and two ways of representing the results of focus group discussions. In the community focus group, the scores are aggregated (three participants rated 'Extent to which farmers sell to school feeding' at '3', generating an aggregate score of 9), whereas the service provider's focus group report records that two participants rated 'Farmer linkage to SFP Caterers' at '3'.

If the reports are to be useful as part of the overall governance of HGSFP, they need to be accurate, consistent, and well understood by all stakeholder groups. The use of these social audit/Community Score Card reports in national HGSFP governance is in addition

to their original function as a local tool for change. The information contained in these reports is considered to be of considerable benefit to measuring the performance of the HGSFP; however, this would require additional project funding to generate district/national level reports and benchmarking. There is also a balance to be struck between empowering different stakeholder groups with the ability to identify indicators that are of importance to them, with the risk that similar, but inconsistent indicators end up being inappropriately compared.

The social audits process and Community Score Cards appear to be 'owned' and seen as useful by the local school communities. The production of audit reports, which contain an account of the audit, is

potentially useful to other stakeholders who were not present when the social audit was undertaken. The HGSFP social audit process is inclusive, involving a range of stakeholders engaging in an open and transparent fashion, and the written report appears to be of limited relevance to the community. This contrasts strongly with the UK approach in which a report is produced by one organisation, and then is audited often by a small expert group representing the views of the wider stakeholder groups. The audit is then presented as part of the formal report. This places considerable reliance on the report authors to faithfully represent the views of local stakeholders. In the UK context, the audited report represents an important part of the social audit process, whereas in the HGSFP context, the benefits to the local community of the production of the written social audit reports are unclear. However, it would appear that these social audit reports have considerable potential to contribute to the governance and wider social accountability of national and regional HGSFPs.

If the reports are to be useful as part of the overall governance of HGSFP, they need to be accurate, consistent, and well understood by all.



 **IMAGE CAPTION** *A farmer processes grain to sell in Mali.*



# Mobilisation and Participation – whose voices are heard?

## 6

Social accountability requires the participation of those to whom the programme is accountable, and a measure of its success is reflected in the changes in programme delivery that result from participant voices being heard. This section looks at who is participating in social audit, and the indications that particular voices are being heard and acted upon.

### Participation

Over 10,000 individuals have participated in social audit-related events across the three countries. Participation is wide ranging as illustrated in Figure 6. Among the key stakeholder groups engaging in the process are local school staff and members of the community, as well as those engaged in funding, procuring and presenting school meals.



Figure 6: Participating Stakeholders

Kenya: 3129 participants at school level;  
274 at county level

Mali: 4,396 participants in restitution  
publiques

Ghana: 2020 participants in local audit  
events; 819 participants in review events.<sup>4</sup>

These contributions generally appear to be given with goodwill in the spirit of collaboration to maximise the ability of the HGSFP to provide school meals, which also reduces the need for families to provide such meals at home.

The committees do not seem to have identified widespread fraud or corruption at the school level, but it is encouraging that committee members in one district in Kenya felt sufficiently informed and confident to report corruption. This illustrates how the increased knowledge, skills and interest of parents can act as a deterrent to corruption, and how press reporting can be used as a sanction.

## School meals committees

Prior to the social audit project, the establishment, operation and participation in School Meals Committees was generally poor, with some operating 'skeleton' committees, comprising the minimum number of members. In general, the social audit reports and evaluations suggest that parental and community participation has increased markedly in many areas as a consequence of sensitising local people to their rights and responsibilities with respect to the HGSFP. In Mali, new committees have been established, trained and prepared to join the school meals programme. In Kenya and Ghana, more interest in volunteering for the school meals committees has been reported following social audits. As a result, school meals committees have now been established in every HGSFP school in Ghana, although attribution for this achievement to social audit should not be assumed.

More frequently, the committees have been confronting the reality of late and erratic subsidy payments by national and local governments. This has acted as a spur to greater contributions by local people who seek to fill the gap. While schools are building up a considerable body of evidence and have raised such questions at district interface meetings, there is little evidence as yet that these complaints generate any response, or raise questions about where school meals committees can meaningfully take such complaints. This is particularly pertinent in areas where communities believe that subsidies have been received by district authorities, but not made available to schools.

Through a combination of making people aware of their rights under the HGSFP, enhancing their knowledge and understanding of its management, particularly at school level, and by facilitating dialogue with others involved in the programme, the social audit process has built the confidence of members of the committees to challenge practices and seek new solutions.

School meals committees also see the impact of the rate of subsidy per meal in terms of what it can deliver to children's plates. Action on this issue includes a joint communiqué to the Government of Ghana by SNV and other NGOs presenting evidence on the efficacy of the school feeding programme in sustaining educational outcomes and seeking improvements in the rate of subsidy per meal and the regularity of payments.<sup>5</sup> Often a 'silent partner' in government programmes, such collective NGO action might also be viewed as an important validation of the views of local communities and an important means of addressing asymmetries in power.

Greater understanding and participation in HGSFP has stimulated many committee members and communities to contribute more to the programme. Contributions have varied from cash to in-kind contributions of water, firewood, and food—including fields and vegetable gardens set aside for school feeding. In some instances, these contributions have been those expected by the HGSFP, in others they have been additional, and even, for example in Mali, replaced HGSFP funding where it has been withdrawn.

The evidence of social audits is not only to provide accountability with respect to school management of funds, but requires multiple feedback loops that can challenge those in power. At present, schools depend on sanctions placed by district authorities (for example, non-renewal of contracts with caterers in Ghana who were identified as failing to comply

with required standards) and by ensuring that complaints are brought to the attention of the news media.

Not all problems can or will be solved. There is much discussion, for example, about school enrolment numbers. Enrolment numbers are sensitive because of their potential for fraudulent claims for school feeding funding. However, it is also a point of contention that HGSFP seems unable to respond to variations between enrolment and attendance, with the result that caterers and cooks can be in a position of having more children in attendance than they are paid to feed, resulting in poor quality and insufficient quantity. Improving the quality, comparability and reliability of evidence at key points such as this can build trust and enable more productive dialogue over time.

### **Diversity and equality in social audit processes**

Excellent records have been kept of participants, particularly at school and community levels, enabling some gender analysis at the local level and by SNV on the overall programme

Excellent records have been kept of participants, particularly at school and community levels, enabling some gender analysis at the local level and by SNV on the overall programme. This gender awareness should permeate the social audit process, given SNV's target to increase the participation of female smallholder farmers. Kenya is the only country to report slightly higher participation by women than men at any level of engagement. Men dominate, particularly in training and management roles. However, despite statistics noted at programme level, such as the dominance of male participation in training in Mali (9 males to 1 female) and in District-level engagement in Kenya (3 males to 1 female), there is very little analysis in the social audit reports exploring or challenging why this might be, and how this might relate to connecting female smallholder farmers to HGSFP. This suggests that it is not yet an indicator that is 'owned' by local people. Nonetheless, the ratio of female to male FBO representatives participating in the social audit process in Ghana are seven women to eight men, and women dominate in the role of caterer with a ratio of seven women to one man, which is encouraging for progress toward the SNV target of achieving 30% of contracts with women smallholders. Stakeholders should be encouraged to investigate whether this works to the benefit women smallholders.

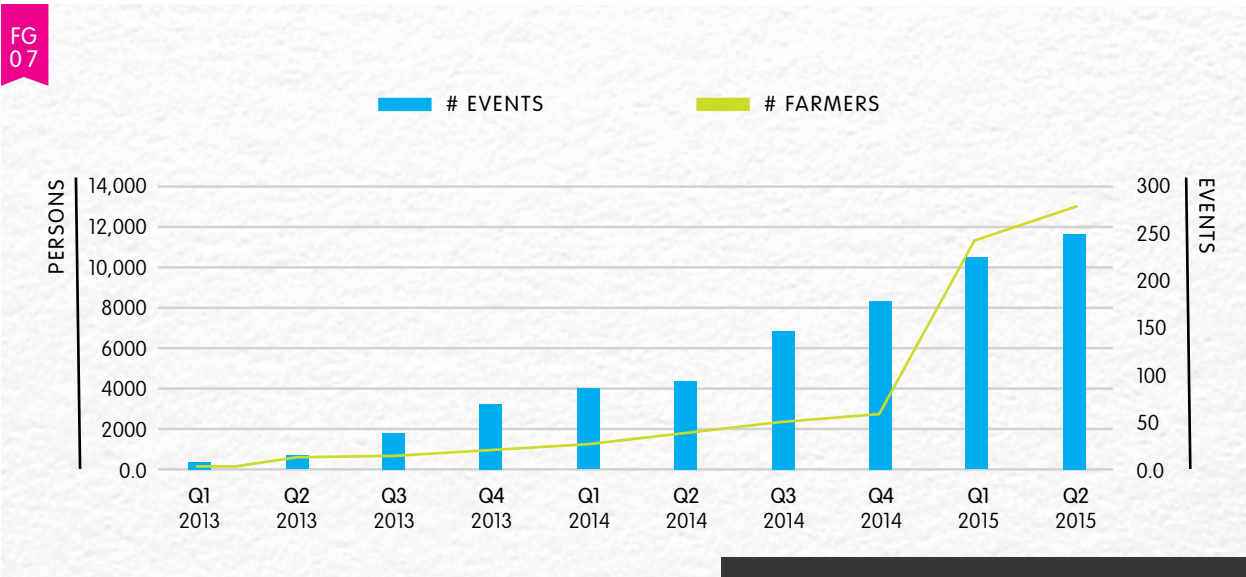
### **Smallholder farmers**

PG-HGSF records show that sales by smallholder farmers (at least one third of whom were women) to the HGSF market across the three countries increased markedly in the first quarter of 2015, following a slow but steady increase recorded since the inception of the project. This may be associated with increased awareness-raising and improving management of the school feeding programme through the social audit events; see Figure 7 below. However, the scale of change seems to have been driven largely by a significant increase in sales to school feeding by smallholder farmers in Kenya at that time, and recognition must also be given to other activities underway, including other elements of the PG-HGSF project.



 IMAGE CAPTION A woman receives millet from a silo in Molobala, Mali.





Source: PG-HGSF monitoring and evaluation tools

**Figure 7: Social Audit Events in Ghana, Kenya and Mali and Smallholder Sales to HGSF**

The number and distribution of smallholder farmers varies considerably across the three countries, with some being quite distant and separate from schools. Other actions including matchmaking events are organised to engage smallholder farmers and FBOs with the HGSFP market, with caterers in Ghana taking the opportunity at such events to commit to Memoranda of Understanding ahead of formal contracts. Country and district context is particularly important here, as is the level of engagement with agricultural extension services to support smallholder farmers, indicating the integrated nature of experience for local communities compared with administrative distinctions.

It remains difficult to fully assess participation by smallholder farmers, as they are often unrecognised in the social accounts due to the additional roles they play. For example, participating smallholder farmers may be recorded as attending social audit events either as parents or as FBOs, so it is not always clear how many smallholder farmers are participating. Thus, it is impossible to gauge the likelihood that communications through the school can be successful in raising awareness among smallholder farmers of the opportunities presented by HGSFP. Reporting of smallholder farmer participation and success rates in procurement processes remains erratic in the social audit reports and should be

promoted as a key performance indicator. However, consideration might also be given to boosting representation by FBO leaders to provide a clear platform for the views of smallholder farmers.

**Other suppliers**

Other suppliers, particularly traders, vary considerably in scope and scale, as does their participation in the social audit process. While traders appear to be essential in ‘plugging gaps’ in the supply of foodstuffs, their interests can sit at odds with the aims of the programme to include smallholder farmers. Nonetheless, they remain important stakeholders in food supply, and it is encouraging to see some participation.

**Government officials**

There is considerable engagement by district level officials, particularly by the lead ministries. The social audit process appears to be welcomed where it assists them in the smooth administration of the scheme, and provides them with confidence that it is appropriately managed at the school level and stimulates parents to contribute on a regular basis.

Government officials at the highest levels set much of the context for delivery of the HGSFP by

determining the subsidy rate and setting out regulations for procurement and delivery, but do not participate in the social audit process. Learning from the social audit pilots has been advanced by SNV staff at national learning events on HGSFP, for example in Ghana 2014, and through national co-ordination meetings. However, there is currently no infrastructure or capacity to support direct representation of school committees at the national level.

### **Citizen-state actions resulting from voices being heard**

There are indications that the social audit process is stimulating actions in a number of areas, although the scope of this study is insufficient to claim attribution solely to the impact of social audit.

- Increased community participation in school meal committees has been reported.

*There are now school meals committees in every HGSFP school in Ghana.*

- Information from the Community Score Card reports in Kenya showed that the quality of food from local farmers was better and schools there now report more interest in purchasing local produce.
- Local communities and farmers are now much more aware of their role as potential suppliers of foodstuffs, leading to some new business for smallholder farmers.

*Due to enhanced information flow, parents of Kabore Primary School formed and registered a farmers' group. In 2014, they sold 13 bags of maize (90Kg each) to the school. — Elgeyo Marakwet Social Audit Report, August 2014, Kenya*

- Local communities and schools are now more skilled at managing their contribution to the HGSFP. They have adopted a range of management tools and developed confidence in presenting their results to others as evidenced through the Restitutions Publiques in Mali.
- Parents and local communities now contribute more to support the HGSFP in terms of improving kitchen or dining facilities, and providing water, firewood and supplementing HGSFP.

*Increased understanding of benefits of school feeding and in the knowledge that support had been officially withdrawn (as opposed to 'siphoned off') led the community of Mafeya to purchase cereal to replace HGSFP (Mali).*

*Fields in Figan and Kakoule have been set aside for production of crops for school feeding. A vegetable garden and field for dry cereals has been allocated for school feeding by the village authority in Niare (Mali).*

- Local government is now doing more to support the HGSFP.

*Ghana Education Service now provides water containers to schools and have assisted communities in completing self-help kitchen projects.*

*Local government has agreed to fund an extension to the school feeding programme, increasing the number of schools in Mwingi Central from 24 to 48 schools (Kenya).*

# Observations on the PG-HGSF Social Audit Effectiveness

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## 7

It is premature to attempt an assessment of the social audit pilots, as relatively few schools have completed more than one social audit cycle. The time scale is such that the focus is necessarily on short-term change, which may or may not be sustained. Using the social accountability model introduced in Figure 2, we comment below on changes in information provision, citizen mobilisation and action, citizen-state interface and state action perceived to be associated with social audit.

### **Information provision**

Preparation for social audit using multiple forms of communication—especially mass communication such as radio, combined with capacity building during the audit process—is very successful at raising awareness of the rights and responsibilities of the various actors in HGSFP.

Records of administrative data, transactions and the social audit process are important because they allow independent evaluation and learning. Collectively, they comprise the 'social account' and represent how the HGSFP is experienced and understood at a particular point in time. They enable consideration of whether processes such as Community Score Cards have been conducted consistently and analysed appropriately, and can generate greater confidence/legitimacy in figures produced. There is some local variation in the type of indicators gathered and how the Community Score Cards have been gathered and presented. However, in many cases, this variation is justified due to different cultural norms within each community and national/regional differences in the institutional arrangements for delivery of HGSFP.

At the school and community level, input tracking combined with a record of the Community Score Card activity, represents the 'social account.' A limited number of individuals at the school level will use the social audit reports as a key resource for this learning document. However, this raises questions about the role and format of a 'social account,' particularly in light of the power it can convey to administrators and in situations where literacy levels vary and multiple languages abound. In effect, the information presented to the accountability forum comprises the social account and is mostly delivered where it is most effective—that is, at a level where there is both school and district representation. Key performance indicators should be agreed upon and become part of the social account, whatever the format, that is 'owned' within the school and community. This was recognised in the development of national and regional benchmark indicators in Ghana and Kenya; however, these indicator sets should be revisited, because their use over time has varied at the local level.

## **Citizen-state interface**

Interface meetings demonstrate more transparent information flows from government officials to schools and communities, and up to local government officials from school meals committees. At present, local communities are disconnected from information flowing up to, or down from, the national level from government officials or SNV.

Interface meetings, due in part to the role of local capacity builders, are taking place in a spirit of cooperation and dialogue that is not afraid to challenge, but by and large keeps people engaged through a sense of working together, rather than through threats of sanctions.

Information feeds in to the interface meetings and will increasingly reflect both the current position and changes over time. The inclusion in Year Two audits of a review of changes reported in the Year One audit was instrumental in revealing questionable practices in Kenya. Compliance with regulations and guidelines, such as those on procurement, has been referenced on a few occasions. Establishing a charter would provide a transparent statement of expectations against which higher-level bodies might be held accountable.

As district interface meetings and monitoring committees gain greater traction, there are more opportunities being realised for community, parental and smallholder farmer representation. Formal processes for participation by representatives from different horizontal accountability structures strengthen transparency and accountability and are sometimes known as 'diagonal' accountability (Fox, 2014).

## **Citizen mobilisation and citizen action**

Increased attention on sensitisation, information, and procurement governance through the social audit project has led to increased parental involvement in school meals committees and participation in social audits. Information about funding for the programme and the rights of SHF to tender for contracts has been inspiring SHF and community members to get involved and become active.

Parents, smallholder farmers and communities appear keen to identify solutions they can implement locally and quickly, whether it is finding payment for school cooks and utensils, or setting aside community land to grow food. SNV Advisors report that local parents and smallholder farmers have gained confidence in their ability to hold officials accountable by working together to achieve a better understanding of the HGSFP.

## **State (in)Action**

A few encouraging examples of local government doing more to support the HGSFP following interface meetings were given above. In addition, action has been taken against some caterers in Ghana (i.e., contracts not renewed), and a corruption investigation was initiated in Kenya in response to citizen voices.

However, the social audit process allows problems to be identified that cannot be resolved at the school level, and depends upon supportive individuals, institutions or institutional practices to move it forward. For example, issues around regular payment of allocated funding, the rate of support per child/day, and differences between enrolment, attendance and eligibility for school meals all rely on NGOs including SNV to advocate for change. The social audit process is currently disconnected from higher levels of programme management, so unable to challenge any fundamental elements of the school feeding programme, which remains entirely framed by international donors and national governments. Significant capacity building and changes to institutional structures to allow more diagonal accountability would be required to achieve change at this level.









**IMAGE CAPTION**

*Cooks carry a basin containing rice in Diéna, Mali.*

# Lessons for the Future

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## 8

The social audit pilots have demonstrated great success in problematising delivery of the HGSFP at the school level. The interface meetings focus attention and effort where the potential for change is immediate. It builds capacity for effective management among parents and the community and has the advantage of 'looking both ways'; that is, at the parental and community contributions, as well as the government contributions and management. The audits provide rich and valuable data with great potential to contribute more to the HGSFP, and perhaps more widely.

As the social audit pilot enters its final year of funding, it is encouraging to hear that there has been some, albeit limited, commitment by local government in a few areas to continue social audits, and to see ongoing learning and development take place, such as the recent development of a new Kenyan Social Accounting Form that will assist schools in tracking data and outcomes. Learning from this review of the PG-HGSF social audits and from the literature on social audit and social accountability suggest a number of opportunities to further enhance the potential of the social audit process and encourage its ongoing development and delivery.

### **Developing Information**

This document has reflected on the importance of presenting information in ways that are meaningful to stakeholders, whether that is in terms of measuring produce as 'bags' or 'jerry cans' rather than kilos or litres, or in terms of information presentation. The orientation toward input, rather than expenditure, tracking seems to have worked well at the local level. However, much of the information is disconnected from other levels.

A small core set of key performance indicators (KPIs) that form part of all Community Score Cards for HGSFP social audits would allow benchmarking among communities within a country and over time. Each community should continue to complement these core KPIs with indicators of issues that are specific to their locality and stakeholder interests.

Challenges in sustaining regular benchmarking in Ghana perhaps demonstrate the difficulty of identifying key indicators that have relevance at all levels, from HGSF programme management to schools and community.

Recent developments in information sciences and data visualisation, including the project's GIS pilot in Laikipia County, Kenya, introduced twice-yearly data collection of HGSMP information, such as school feeding days planned versus funded, number of pupils fed, how food is procured and stored, as well as data points related to broader basic education services. The online GIS platform should enable district level stakeholders

## SOCIAL AUDITS: SPEAKING UP FOR HOME GROWN SCHOOL FEEDING

to easily assess HGSMP impact on pupil retention and local economic development over time, and share that information with the national stakeholders to support discussions on improving education services. However, even assuming direct access to the visual data, this level of analysis and presentation may not be easily understood by those in the community.

The development of an infographic display for schools that can convey a visual representation of key performance indicators might also help to develop and sustain information sharing, particularly given the multiple languages and varying literacy rates within local populations. Investing in the development of data visualisation might be expected

to encourage display of key performance indicators within schools as the information display is more intuitively understood. Displays might be generated electronically or on printed sheets and might record local level data and enable comparison with official figures. Once captured on spreadsheets, data could be automatically aggregated for district and national level reports. Although some piloting would be required to ensure that the design is appropriate, to establish the technical capacity available and its appeal/interpretation by local people - a great deal of information could be reliably shared across different levels of the school feeding programme in this form. Figure 8 below indicates how such data visualisation might work.

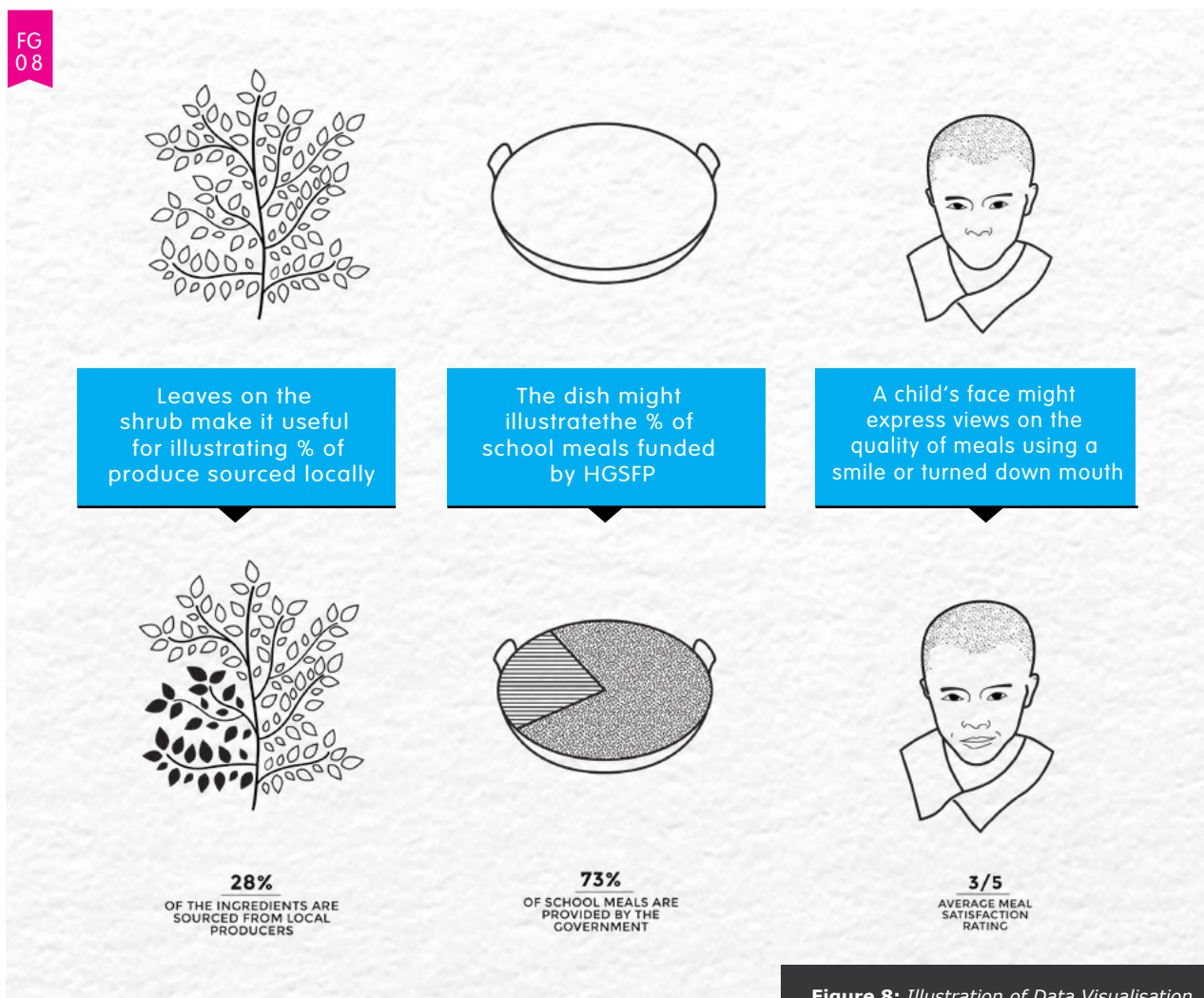


Figure 8: Illustration of Data Visualisation



## **Developing citizen mobilisation**

The role of external facilitators has been important in engaging and empowering local parents, communities and smallholder farmers. They have played a key role in the efficient and effective operation of the school social audit process, and while there are opportunities to reduce their involvement with school audits over time, it is difficult to see how their role could be eliminated.

As parents and community organisations acquire more experience in effective information tracking and school committees gain management experience, the role for external facilitation should reduce and might be taken over by a combination of peer training and training by local government officials.

Other roles delivered by external facilitators, such as managing the Community Score Card exercises, which have been used to great effect to empower local people and lay the groundwork for cooperative enquiry, would be more difficult to replace. If resources are removed, it is most likely that this role will fall to public officials, the very institutions the community are looking to hold accountable. While in many cases these public officials will carry out these roles with integrity, there remains the potential of an audit process that lacks the necessary levels of community engagement, trust, legitimacy, openness and transparency.

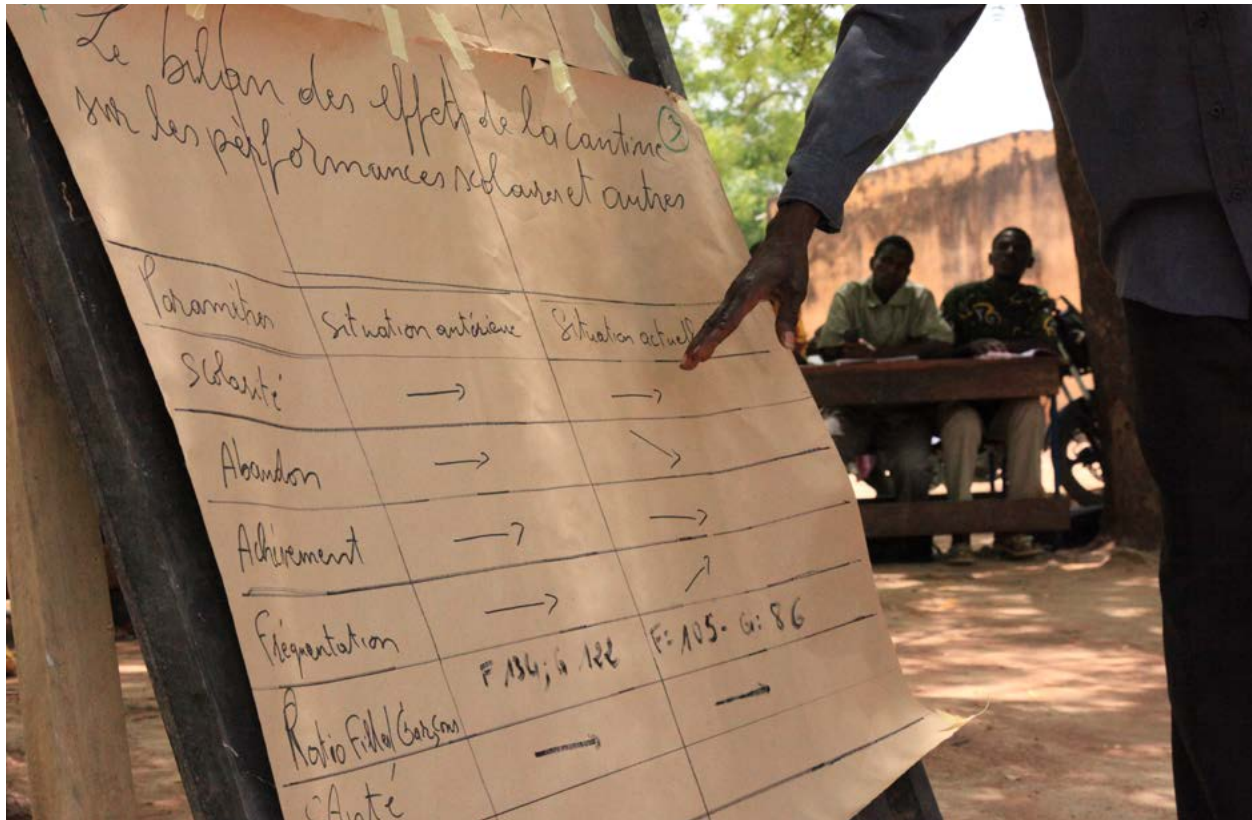
A degree of external independent oversight and involvement is considered necessary to the achievement of the school audit objective. Over time, this may involve less direct involvement in the audit process and a shift to ensuring the appropriate audit processes have been followed, reviewing the results of the audit for any unusual patterns of reporting, and selective observation of a sample of social audits.

## **Developing citizen-state interfaces**

One of the strengths of the audit is the way in which different aspects are realised at the same time and the role of the community in co-producing the audit.

The social audit process integrates:

- Awareness-raising in the community of HGSFP;
- The ability to learn about problems and causes of the problems associated with the delivery of HGSFP in their locality;
- The ability to question and hold accountable those tasked with the responsibility of delivering HGSFP;
- A process for recognising and—where appropriate—celebrating the community's involvement with HGSFP;
- A platform to offer opportunities to provide input into possible solutions;
- Methods to activate community involvement in the management and delivery of the programme; and
- Ways to provide valuable sources of information (both quantitative and qualitative) to assist in the monitoring and evaluation of the local, district and national HGSFP.



**IMAGE CAPTION** A School Meals Committee member discusses the canteen's performance during a restitution publique in Molobala, Mali.

There is a temptation to attempt to capitalise on the relationship-building and development work by asking more of the process and participants. Indeed, it might be relevant and useful to attempt to extend the scope of the audit to encompass related issues, for example, education, aspects of integration with the local economy, or health and hygiene. However, it is important to remember the time parameters set for the HGSF audits, which appeared to work well, and not simply add more items to an already-crowded schedule. Alternative ways of extending the scope of the audit might be to rotate focus, in the way that is done with some longitudinal surveys, for example, that take a different focus each year, while sustaining a small core of questions every year.

### Connecting the citizen-state interface and HGSFP governance

The rich and valuable information produced through this process is not utilised to its full potential in monitoring and evaluating the HGSFP, assisting in the programme governance, strategy or delivery design.

It is important that those responsible for designing and managing HGSFPs should formalise the different feedback loops between the different stakeholders associated with each national HGSFP and determine their entitlement to information from the school audits. The school social audit is just one part of a wider HGSFP social audit, accountability and governance processes, yet how the school level audit feeds into these broader processes is not clear. Consideration should also be given to the dissemination of





information from these other processes to the school level in order to incorporate elements of downward accountability, as well as upward accountability, into the HGSFP.

Short summary reports of the Community Score Cards should be produced by those facilitating social audit events (see Tool 6) and displayed locally and circulated to relevant stakeholders, including those responsible for managing the national HGSFP. The practice in Kenya of ensuring that a record of the process is swiftly captured for the school committee by the facilitators could be implemented everywhere. In addition, it is suggested that district and national summary Score Card Reports (see Tool 7) are compiled and used in the overall HGSFP performance monitoring and evaluation.

The importance of skilled facilitation is an issue to be addressed for the long-term sustainability of the social audit process. Ensuring there is sufficient facilitation capacity and support at the community level will be a critical factor, and it difficult to see a situation where there can be no external support available. However, the level and nature

of this external support could be different from that currently provided. It is proposed that the potential value of the school audit information to the overall success of the national HGSFP would justify continuing funding of external facilitation.

It is recommended that a three-year cycle is adopted for the development of school audits, Community Score Cards, and reporting. In Year One, the social audit process should be designed and directed by external facilitators, but involve as many members of the community as possible in the process. At this stage, the facilitators should seek volunteers from the community to be involved in the next audit cycle and provide them with access to appropriate training, prior to Year Two audits.

In Year Two, the external facilitators should delegate and support as many of the tasks undertaken by the trained community facilitators. The external facilitators should be available to assist in the process and to provide feedback to the community facilitators during the social audit. It is likely that the external facilitators will be involved in the drafting of the written report and the provision of





any resources and/or technical, expert support. After the completion of the social audit, the external facilitators will provide their evaluation of the process and any additional training or capacity building.

In Year Three, the external facilitators will meet with the local facilitators to co-design the forthcoming social audit and will adopt the role of observers allowing the local facilitators to lead and direct the whole process. The external facilitators may still be required to provide specialist resources that are too expensive for the community to own and operate (this may include computers, software, display equipment) and assist in the technical aspects of producing the report. After the social audit, the external facilitators will provide feedback on the process and engage in critical reflection sessions, with local facilitators providing ideas and suggestions for future social audits.

In the subsequent years, external facilitators should be engaged to review the quality of the social audit reports produced by the local facilitators and to make expert judgments on the efficacy of the social

 **IMAGE CAPTION** *Rice growing in Boidjé, Mali.*

audit process. This external scrutiny will provide a useful check on the effectiveness of local social audits, and if they feel there are causes for concern, report to HGSFP managers in order to trigger some form of supportive intervention. The external facilitators would appear to be the appropriate entity to prepare district/national benchmark reports as part of their quality assurance role.

In order to achieve greater efficiency in the use of external facilitation, HGSFP organisers could consider offsetting this three-year development cycle in specific regions. For example, dividing the schools in a district into two groups and starting each group's social audit in alternate years. In this way, the external facilitators resource could be more effectively utilised and it also offers the possibility of a Year Three local facilitator from one school being able to facilitate a neighbouring school in Years One and Two in their reporting cycle. This would create a stronger local pool of facilitation capacity, and develop cross-school collaboration and knowledge transfer.



**Tool 6: Recommended Layout of Short Community Service Score Card Report**

**Part One**

- Description of school
- Size
- Summary school demographics (include gender demographics)
- Local community summary
- Define time period

**Part Two: Community Score Card**

	DISTRIBUTION OF RESPONSES					REMARKS
	Very Poor	Poor	Okay	Good	Very Good	Overall performance is...
National Performance Indicator One						
National Performance Indicator Two						
National Performance Indicator Three						
National Performance Indicator Four						
National Performance Indicator Five						
Local Indicator One						
Local Indicator Two						
Local Indicator Three						
Local Indicator Four						

**Part Three**

- Data Visualisation of Score Card Information – see earlier example

**Part Four**

- List of areas of local non-compliance
- Bulleted list of agreed-upon action points

## Tool 7: Recommended Layout of District/National Score Card Report

### Part One

- Description of district/nation
- Size and appropriate demographics (include gender demographics)
- Details of schools in district/nation
- Define time period

### Part Two: District / National Community Score Card

	NUMBER OF SCHOOLS CLASSIFIED AS					REMARKS
	Very Poor	Poor	Okay	Good	Very Good	Overall performance is...
National Performance Indicator One						
National Performance Indicator Two						
National Performance Indicator Three						
National Performance Indicator Four						
National Performance Indicator Five						

### Part Three

- Data Visualisation of Score Card Information – may wish to consider GIS examples discussed earlier

### Part Four

- List of areas of best practice at school level for each national performance indicator
- Bulleted list of significant district / national level non-compliance
- Proposed areas requiring attention

As mentioned earlier, district and national-level summary reports should also be produced and circulated to the relevant stakeholders and to those officials with responsibility for HGSFP governance and oversight. These reports should contain useful benchmark data (e.g., average scores for districts/nation, appropriate trend analysis) and target levels to assist in the evaluation of local HGSFP. These reports should also look to celebrate success and identify examples of good practices to be shared among schools and possibly replicated.

## **Supporting state action: HGSFP Charter to specify community entitlements and responsibilities**

In order to improve local community knowledge about their entitlements from HGSFP—in relation to expected quantity and quality of school meals; proportion of food sourced locally; integrity of tendering and contracting process; payment procedure and time scales; targets for inclusion of women in HGSFP; as well as any remedies for non-adherence to these targets and standard and mechanisms to voice grievances—it is suggested that national and district HGSFP Charters are drawn up. These charters would clearly express the standards, which HGSFP service providers are committing to deliver, and provide benchmarks for the measurement and evaluation of key aspects of the HGSFP. The use of a HGSFP charter better informs the local community of their entitlements and provides a framework for them to hold those responsible for HGSFP service delivery to account. A HGSFP Charter should incorporate the SNV social audit process and assist in the effective governance and oversight of the delivery and achievement of HGSFP desired outcomes. At present, much of this information is contained in HGSMP manuals in each country, however, these manuals are only provided to the procurers, and communities do not receive this information.

Embedding the requirement for social audits within a HGSFP Charter that contains clear specifications of the different community stakeholders' entitlements and responsibilities would provide an effective two-way feedback mechanism on how effectively the HGSFP is meeting its objectives. It is important that schools have sight of district/national performance metrics to provide context for areas of potential improvement. At least three levels of Social Audit Reports are recommended (See Figures 9-10).

- Tier 1 - local school/community level
- Tier 2 - district/regional level
- Tier 3 - national level

The Charter should specify how the reports of these social audits are distributed to different responsibility levels of those tasked with the management of the HGSFP and their appropriate responsibilities for providing resources and action.

## **Concluding Remarks**

The recommendations in this report are designed to draw together the strengths of the current social audits contribution to the effective achievement of national HGSFP and to fill the gaps identified in the analysis that underpins this learning document. There were many excellent examples of innovative social audit practises observed in these three countries. These serve to demonstrate the value of social audit as part of the social accountability processes in the governance of developmental programmes and in achieving social and economic outcomes that seek to mitigate and/or resolve some of the urgent problems facing the world's citizens.



 IMAGE CAPTION A woman sifts millet in Molobala, Mali.



# Endnotes and Bibliography

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(1) <http://theworldoutline.com/2013/08/9152/>

(2) Bill and Melinda Gates Foundation: Request for Concept Notes: Procurement Governance for Home- Grown School Feeding.

(3) In 2015, the Ministry of Gender, Children and Social Protection took on responsibility for the Ghana School Feeding Programme and the funds allocated per child were raised to 80 Pesewas per day.

(4) Review events follow up actions agreed at audits, and some participants will be new to the social audit process.

(5) Following a national learning event on the Ghana School Feeding Programme and submission of a joint communiqué, the government released funds to clear payment arrears and increased the rate payable per child per meal.

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## **Procurement Governance for Home Grown School Feeding Project Learning Series**

### **DOCUMENTS**

*Challenges and Opportunities: Smallholders and School Feeding Initial Baseline report*

*Analysis of Supply Chain Studies for Home Grown School Feeding*

*Inclusive Procurement and Transparency: Connecting Smallholder Farmers to School Feeding*

*Producer Organizations: Going into Business with Formal Markets*

*Structured Demand Markets and Smallholder Farmers: Relevance and Access*

### **CASES**

*Turning Challenges into Change: How Social Audits are Improving School Feeding in Sissala East*

*The market for our food is right here with us: A Case Study from Kenya on Social Audits for School Feeding*

*Mobilising communities around school feeding: A public restitution in Dogoni, Mali*

*Linking school feeding caterers to finance: Loan opportunities enabling caterer purchases from smallholder farmers*

*Ghana matchmaking events: Building links between farmers and school feeding caterers*

*Knowing the source of the food: Matching smallholder farmers to the school meals market in Kenya*

*Matchmaking Events Connect Farmers with the School Feeding Market in Mali*

Procurement Governance for Home Grown School Feeding  
[www.snvworld.org/procurement-for-hgsf](http://www.snvworld.org/procurement-for-hgsf)  
[www.snvusa.org](http://www.snvusa.org)

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