



ZIMBABWE

REPORT

Of the

Auditor-General

on the

MANAGEMENT OF BASIC EDUCATION ASSISTANCE MODULE

By

THE THEN MINISTRY OF LABOUR AND SOCIAL SERVICES



ZIMBABWE

Office of the Comptroller and
Auditor-General of Zimbabwe
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The Hon. N. T .Goche
Minister of Public Service, Labour and Social Services
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Central Avenue
Harare

Dear Sir

I hereby submit my Value for Money report on management of Basic Education Assistance Module in terms of Section 11 of the Audit Office Act [Chapter 22:18].

Yours Faithfully

A handwritten signature in black ink that reads 'mchiri'.

M. Chiri (Mrs)
AUDITOR-GENERAL

Harare
September 8, 2014



ZIMBABWE

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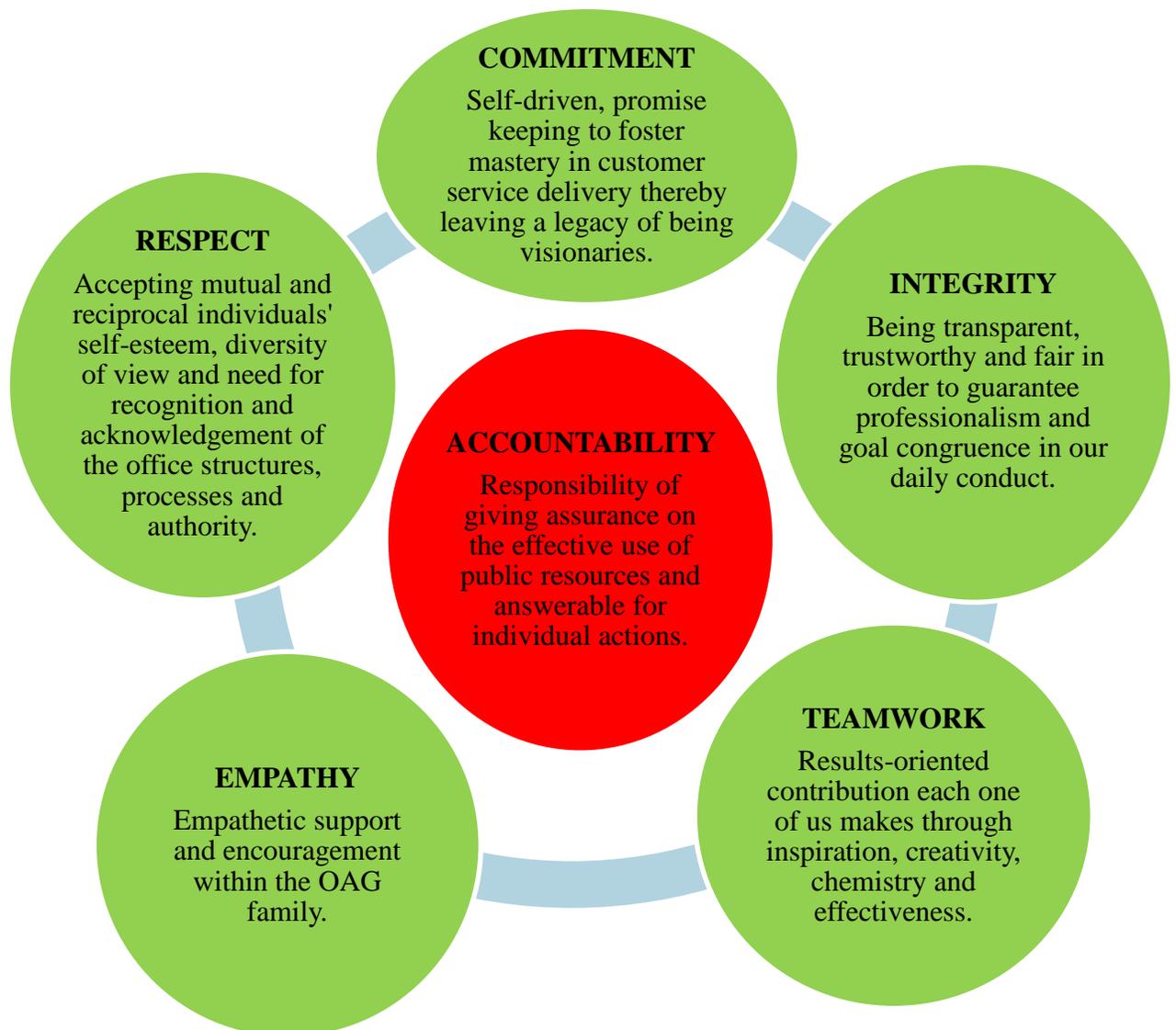


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ACRONYMS

BEAM	Basic Education Assistance Module
CSC	Community Selection Committee
DEO	District Education Officer
DSSO	District Social Services Officers
IEC	Information, Education and Campaign
MLSS	Ministry of Labour and Social Services
MESAC	Ministry of Education, Sport, Arts and Culture
PMU	Project Management Unit

EXECUTIVE SUMMARY

The Basic Education Assistance Module (BEAM) is one of the five components of the Enhanced Social Protection Projects implemented by the then Ministry of Labour and Social Services (MLSS) in conjunction with the then Ministry of Education, Sport, Arts and Culture. The BEAM is now being administered by Ministry of Public Service, Labour and Social Services. The operations of BEAM are regulated by the Social Welfare Assistance Act [Chapter 17:06]. The BEAM assists vulnerable children between six to nineteen years with the payment of levies, tuition and examination fees. The BEAM exists on a national scale and caters for children attending primary or secondary schools with the exception of those going to elite schools (schools that charge high fees). Children in primary schools are funded by donors whilst those in secondary schools are funded by the Government of Zimbabwe and National Aids Council.

The audit was motivated by delays and non-payment of fees for children under the BEAM. The purpose of my audit was to assess the problems hindering the effective management of the BEAM by the then MLSS and suggest ways of improvement.

Findings

My findings summarised below are contained in Chapter 3 of the report and include the following;

1. My audit revealed that there were delays in effecting payments to schools. The delays ranged from 7 to 152 days. The delays were excessive in term 1 of 2009 to 2012 with schools being paid in the middle or end of term 2. At times the Project Management Unit (PMU) was paying school fees for all the 3 terms at once. For example fees for 2012 for 5 371 secondary schools were paid on July 30, 2012 having delayed payments by 120 days for first term.

The delays in effecting payments to schools were caused by late notification of budget allocations to communities by PMU, delays in appointing the Community Selection Committee (CSC) by communities, delays in selecting beneficiaries by the CSC, delays in submitting claim forms by schools and batching of request for assistance claim forms by PMU.

2. I observed that there was inadequate monitoring and supervision of implementers by PMU. Failure to adequately monitor and supervise the implementation of the programme resulted in undeserving children accessing BEAM funds and failure to submit attendance registers by schools.
3. From documentary review of donor allocations at PMU, I noted that funds allocated in 2009 and 2010 were under utilised. The total amount not utilised for the two years amounted to \$ 2 041 366. The under utilisation of donor support was caused by failure by PMU to ensure that schools submitted claim forms. If the unutilised balance of \$435 173 and \$1 606 193 for 2009 and 2010 respectively had been paid to primary schools in rural areas that charge fees of about \$15 per term, 9670 and 35 693 children respectively would have benefited. In

2011 and 2012 rejections by banks amounting to \$30 319 and \$40 222 respectively were not re-deposited and the beneficiaries at the schools whose funds were rejected did not benefit from the BEAM in those years.

4. It appears that PMU did not adequately distribute Information, Education Campaign (IEC) material. Documentary review and interviews held with the communities and heads of schools and physical observation at schools, churches, District Resource Centers, Council Offices, shopping centers and beer halls, in all the areas visited revealed that no campaign materials were distributed.

Recommendations

The following are my recommendations aimed at improving the management of the BEAM by PMU under the MLSS.

1. PMU should stick to the target date of allocating and notifying communities of their budgets by 31 December of each year using the current year's enrolment as a basis rather than waiting for the following year's enrolment figures as the enrolment figures do not change significantly from one year to the other.
3. PMU should ensure that CSCs are elected before allocation of funds. The election of CSCs should not depend on the allocation of funds in order to minimise the delays in selection of beneficiaries. Also PMU should reconsider the timing of election of the CSCs and avoid summer time as parents/guardians are reluctant to attend meetings due to agricultural commitments. PMU should ensure that CSCs select beneficiaries and list them in priority order awaiting notification of allocations. This will result in early submission of claim forms to PMU for payment. Claim forms should be processed as they come to avoid delay of payment.
2. The PMU should come up with plans for supervision and monitoring of BEAM implementers and discuss them with DEOs/DSSOs who then implement them.
3. The PMU should utilise all allocated funds from Donors as failure to utilise these funds will result in the Donor retaining the funds and fewer children benefiting. PMU should also improve on verification of the accuracy of account numbers and school names before submitting pay sheets for payment to minimise the number of rejections by banks.
4. The PMU should make use of DEOs/ DSSOs, school heads and community leaders such as church leaders and councilors to disseminate information on the existence and processes of the BEAM to the communities. This will ensure that all members of the communities are aware of the BEAM processes and have an equal chance of benefiting from the BEAM

CHAPTER 1

1. INTRODUCTION

My audit examined the efficiency and effectiveness with which the then Ministry of Labour and Social Services (MLSS), through the Projects Management Unit (PMU), was managing the Basic Education Assistance Module (BEAM). The BEAM is now being administered by Ministry of Public Service, Labour and Social Services. The BEAM assists children in school who are failing to pay or having financial difficulties in paying levies, tuition and examination fees, children who have dropped out of school due to economic reasons and children of school going age who have never been to school due to economic reasons. The BEAM assists children between six to nineteen years.

The Statutory Mandate of the MLSS is to provide social security to vulnerable groups, the mandate is derived from the State Service (Disability) Benefit Act [Chapter 16:05], Children's Act [Chapter 17: 05], Social Welfare Assistance Act [Chapter 17:06], Disabled Persons Act [Chapter 17:01] and Private Voluntary Organization Act [Chapter 17:05].

The vision of the Ministry is to provide a Social Security System catering for the needs of all vulnerable groups and the mission statement of the Ministry is to provide social security coverage to vulnerable groups. The goals/objectives of the BEAM are to reduce the number of children dropping out of school, reaching out to children who have never been to school due to economic hardships and to prevent irreversible welfare loss for poor households who resort to perverse coping mechanisms like withdrawing children from school in response to increasing poverty.

1.1 Background

The Basic Education Assistance Module (BEAM) is one of the five components of the Enhanced Social Protection Projects implemented by the Ministry of Labour and Social Services (MLSS) in conjunction with Ministry of Education, Sport, Art and Culture. The other four components are Public works component, Children in Especially difficult Circumstances Module, The Essential Drugs and Medical supplies component and Social Protection Strategy. The BEAM exists on a national scale and caters for children in primary and secondary schools in both rural and urban areas. Children in primary schools are funded by Donors whilst those in secondary schools are funded by the Government of Zimbabwe and National Aids Council. The BEAM is implemented through Provincial and District Social Services Offices, Education Offices, schools, the Community Selection Committee (CSCs) which are only found at primary schools and also through Local Authorities. While all Districts are covered, schools that are determined as "elite", because they cater for students from non-poor families will not be eligible.

1.2 Motivation

Zimbabwe has been experiencing a high drop-out rate at primary and secondary school levels despite the availability of the Basic Education Assistance Module (BEAM). There have been reports of delays and non-payment of fees to schools.

According to The Herald of May 07, 2010, the then Minister of Education, Sport, Arts and Culture revealed that 90 000 pupils failed to sit for their ‘A’ level examinations due to inability to raise examination fees. The Herald of May 19, 2010, reported that there have been complaints from schools, communities and parents that some BEAM funds were being misappropriated. Also The Herald of June 30, 2010, revealed that there were delays and at times non-payment of examination fees from the BEAM programme and as a result there were threats by Zimbabwe Schools Examinations Council (ZIMSEC) not to allow the affected children to sit for Examinations. The Herald of July 12, 2010, also highlighted that some schools in Bulawayo were reportedly receiving tuition fees from both BEAM and Charity organisations for the same pupils. Furthermore, The Herald of October 6, 2011, highlighted that “one million children in Zimbabwe who have lost one or both parents require educational assistance, however, only 527 000 have managed to access BEAM”.

1.3 Funding

The BEAM programme is funded by Treasury, Donors and National AIDS Council. Refer to Table 1 below for funds received for the period under review. Children in primary schools are funded by Donors whilst those in secondary schools are funded by Treasury and National Aids Council.

Table 1: Funding

Financial Year	Treasury releases US (\$)	Donors US\$	National AIDS Council US\$	Total US\$
2009	Nil	5 000 000	Nil	5 000 000
2010	10 000 000	15 000 000	Nil	25 000 000
2011	13 500 000	10 000 000	270 000	23 770 000
2012	6 800 000	15 133 122	565 000	22 498 122

Source: National Budget, BEAM Budget and Financial Statements.

1.4 Organisational structure

The then MLSS was headed by a Permanent Secretary. There was a Director below the Permanent Secretary, who was deputised by four Deputy Directors responsible for Policy/Projects, Human Resources, Commissioner for refugees’ rehabilitation and Family and Child welfare. The BEAM programme was implemented by the Project Management Unit (PMU), which was headed by a Program Officer who works in close liaison with the Technical Adviser and both report to the Deputy Director Family and Child welfare. The other PMU staff members were as follows:

- 1 x Data capturing supervisor.
- 9 x Data capturers.

The PMU is supported with IT services by an IT Officer who is a member of the National Action Programme II (NAPII) for Orphans and Vulnerable Children (OVC) Secretariat. The PMU’s main activities are data capturing and processing. For a detailed organisational structure see Annexure A.

1.5 Audit Scope

The audit focused on the management of Basic Education Assistance Module programme by the then Ministry of Labour and Social Services through Project Management Unit. The audit covered the period from January 2009 to December 2012.

1.6 Audit Objective

My audit objective was to assess whether PMU had put systems in place to ensure that the BEAM support reached intended beneficiaries on time.

1.7 Audit Questions (AQ)

AQ1 Does BEAM support reach beneficiaries on time?

AQ2 Are implementing entities cooperating so that BEAM support reaches intended beneficiaries on time?

AQ3 Does the PMU system for budget allocation meet the requirements in BEAM policy and regulations?

AQ4 Are there delays in selecting CSCs?

1.8 Assessment Criteria (AC)

AC1 According to the BEAM calendar, fees should be paid as follows, first term fees-by end of March, second term fees-by end of May and third term fees-by end of September.

AC2 According to the BEAM manual, BEAM activities should be done according to BEAM time limits.

AC3 According to the BEAM manual page 22, PMU should adhere to BEAM formula for allocating budget to schools.

AC4 According to the BEAM manual page 10, selection of CSCs for the coming year should be done before 31st December of each year. Refer to Annexure B for sub questions and sub criteria.

1.9 AUDIT GUIDELINES AND METHODOLOGY

1.9.1 Audit Guidelines

I conducted the audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). The standards require that the audit is planned in a manner which ensures that an audit of high quality is carried out in an efficient, effective and economic way.

1.9.2 Audit Methodology

I reviewed documents, administered questionnaires and carried out interviews with key personnel in the Ministry of Labour and Social Services, PMU, Ministry of Education, Sport, Arts and Culture, Communities, Beneficiaries and UNICEF.

1.9.2.1 Documents reviewed

Document review was done to gather background information on the functions, procedures and policies related to the operations of BEAM and to corroborate audit evidence with other sources of audit evidence. Annexure C shows the documents that were reviewed.

1.9.2.2 Interviews

Interviews were carried out in order to get information on the systems and operations of BEAM and also to corroborate evidence from other sources of audit evidence. The following people were interviewed:

- Director Social Services;
- Deputy Director Family and Child welfare;
- BEAM National Programme Officer;
- BEAM National Coordinator;
- BEAM IT Specialist;
- BEAM Data Capture supervisor;
- UNICEF personnel;
- 16 District Education Officers;
- 96 School Heads and
- 35 Community Selection Committee members.

1.9.2.3 Questionnaires

I administered 2761 questionnaires to BEAM beneficiaries.

1.9.2.4 Physical observations

I carried out inspections of the data capturing processes at PMU and head count of 2 761 BEAM beneficiaries. I also conducted inspections at schools, churches, District Resources Centers, Council Offices, shopping centers and beer halls to establish the availability of BEAM information and education material. In Harare, 30 institutions were inspected, 10 in Chitungwiza, 5 in Seke, 4 in Norton, 5 in Mazoe, 17 in Bindura, 19 in Mount Darwin, 21 in Guruve, 17 in Binga, 6 in Bubi and 17 in Bulawayo.

1.9.2.5 Sampling

Out of 5624 schools on BEAM, I sampled and visited 96 schools as follows, 31 schools in Harare Metropolitan Province and 4 schools in Chitungwiza, 31 schools in Mashonaland Central Province, 10 schools in Bulawayo Metropolitan Province and 20 schools in Matabeleland North Province. The schools in Harare were chosen due to their proximity to the Audit Office and the need to familiarise myself with the BEAM processes. Schools in Mashonaland Central Province were selected due to the high uptake of BEAM funds. Schools in Matabeleland North Province were chosen due to the low uptake of BEAM funds. Bulawayo Metropolitan Province schools were chosen to allow for comparison with rural areas.

CHAPTER 2

2. SYSTEM AND PROCESS DESCRIPTION

2.1 Roles and Responsibilities of key players

According to the BEAM manual the roles and responsibilities of key players are as follows:

Ministry of Labour and Social Services

The then MLSS was the overseer of the implementation of the BEAM programme.

Project Management Unit (PMU)

The PMU was responsible for preparing a Memorandum of Agreement between the School Development Association/Committee and the then MLSS and also between the then MESAC and MLSS. They also prepare annual work plans and budgets and submit to Social Development Fund Advisory Board for approval. The PMU was responsible for designing, developing, producing, and implementing information, education and communication campaigns and strategies. The PMU trains BEAM implementers and authorises payment to schools based on lists submitted by DEOs that would have been approved by CSCs. They monitor and evaluate BEAM activities and prepare and disseminate quarterly and annual reports on BEAM activities.

District Education Officer and District Social Services Officer

DEOs and DSSOs are responsible for ensuring that CSCs and School Development Associations/Committees deliver the assistance to the neediest children. They also advise local authorities via Social Services Committee or any other appropriate committee of the council. They ensure that CSCs are formed and are functioning. DEOs and DSSOs check the lists of beneficiaries from the CSCs to ensure that they are in line with the budget allocated to each school and submit such list to PMU within 2 business days of receipt from the school, with copies to the respective Regional Director of Education and the Local Authority for their information. The DEOs and DSSOs monitor and supervise the implementation of BEAM by means of random spot checks and provide feedback to PMU. They verify whether disbursement is being done timely. DEOs and DSSOs conduct random verification of the school attendance of beneficiaries. The DEOs and DSSOs should also promptly inform the PMU, through the Regional Director, of any newly registered schools in their district to enable them to benefit from the BEAM.

Community Selection Committees

The CSCs are responsible for selecting beneficiaries. The CSCs are found at primary schools and are responsible for selecting beneficiaries for both primary and secondary school level in their community. The CSCs call for, receive and vet applications for assistance from children in their community for both primary and secondary school level. They prepare request for assistance claim forms for approved beneficiaries and submit to the PMU via the DEOs/ DSSOs. CSCs inform the community on the selected beneficiaries, monitor school attendance by the beneficiaries and record minutes of meetings in the forms specially provided for that purpose.

2.2 Systems Description

According to the BEAM manual, the BEAM processes are as follows;

Information, Education and Communication Campaign

The PMU utilises part of the 10% of the budget allocations for operations to prepare material for Information, Education and Communication Campaign and disseminate the information at community level through community based organisations. The process of awareness campaign is continuous throughout the whole year. Written notices and pamphlets are supposed to be made available to the public at schools, churches, District Resource Centers, Council Offices, District Housing Offices, Clinics, shopping centers and beer halls.

Selection of a Community Selection Committee

The councilor convenes a meeting to select members of the CSC. The CSC should comprise of 2 selected members of the School Development Association, the headmaster and 6 community representatives of which at least 30% must be women. The selection committee should not include traditional leaders and councilors. The term of office of members is supposed to be one year.

Provision of budget to schools

Treasury and Donors allocate funds for BEAM programme before the year end. The PMU allocates schools their budgets through their respective DEOs/ DSSOs. The budget allocation is determined using the Human Poverty Index (HPI), the district population and the school's enrolment. The formula is;

$$\frac{\text{HPI}_j * \text{Total Population}_j}{\sum \text{HPI}_k * \text{Total Population}_k}$$

The denominator is the number of poor people as identified by the Human Poverty Index (which is taken as a proxy for the number of poor children of school going age) across the country (when we sum over districts). The numerator is the number of poor as identified by the HPI (as proxy for poor children) in the particular district. Each district gets a share in proportion to its number of the poor people. After allocating to districts the next allocation would be to schools within a district making sure that elite schools are excluded. The budget allocation will assist the CSC to know how many children they can select to benefit from the BEAM.

Selection of beneficiaries

The selection of beneficiary children in both rural and urban areas is carried out at community level. In each of the two areas, the local councilor convenes a meeting of parents in a primary school catchment area to select CSC members, and receive nominations for primary and secondary school BEAM beneficiaries from all eligible applicants in the community. The meeting lists the nominated children in priority order, for submission to the CSC. The CSC considers submissions from the community and also the public at large, and selects the most needy beneficiaries using guidelines set out in the BEAM manual. A special form is completed for all the children nominated, which guides the CSC in making its selection. The nomination forms will also be available at all schools for individual applicants that were not nominated in the public meeting, should they wish to apply.

Community Validation

After selecting beneficiaries, the CSC draws up a list with names of all selected children and submits it to the DEO/ DSSO. At the same time, a meeting is to be convened to inform the community on the final list of children selected.

The decision of the CSC is implemented, although there are channels for aggrieved parties to appeal through the Headmen, Councilors or Chiefs in rural areas and in urban areas through ward assemblies or parents/teachers associations.

In the event that PMU discovers an undeserving child on the BEAM beneficiaries list, an investigation is instituted through the Provincial Social Service Officer. If the result of the investigation proves that a child was undeserving, the child will be removed immediately and the parent/guardian will be asked to reimburse the fees paid.

Processing of payments

The form to request for assistance (listing schools' beneficiaries) and its attachments are sent to PMU once at the beginning of the year by schools. The form will be used to effect payment to the school for the whole year. On receipt of the forms the PMU captures into the computer system the number of boys/girls, school enrollment, levy/tuition amount, school's bank details and amount requested. The number of boys/girls enables PMU to assess gender balance and the school enrolment enables them to ascertain levy/tuition amount required. A pay sheet is generated for all schools whose data has been captured. The pay sheet is submitted to ZB bank for secondary schools and to Crown agents for primary schools. Crown agency is the paying agent for Donors. The PMU will advise the Financial Controller to instruct the financial institution to pay the school via its bank. Upon receipt of the payment, the school should issue individual receipts to beneficiaries.

Children are not supposed to be expelled from school for non-payment of fees. A beneficiary who does not attend school for more than 10 days must be removed from the beneficiaries list and replaced by another. The procedure for selection of a replacement goes through the same process. For the BEAM process flow refer to annexure D.

The BEAM calendar stipulates that fees are supposed to be paid as follows; first term fees by end of March, second term fees by end of May and third term fees by end of September.

Time limits

Table 2 below summarises the time limits for activities described above to ensure that there are no delays in processing the assistance.

Table 2: Activities and responsibility time limits.

Activities	Performed by	Time limit
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Nomination of children.	Village assembly, Parents Teachers Association, Civic organisations or individuals.	5 working days (After nomination forms have been made available, following Information, Education and Campaign).
Selection of children.	Community Selection Committee.	5 working days.
Validation of list (Including dispute resolution, if required).	Community.	4 working days.
Submission of validated list to DEO.	School head.	1 working day.
Checking of list of children against school's allocated budget and passing on to PMU.	DEO.	2 working days.
Payment authorisation.	PMU.	2 working days.

Source; BEAM manual.

Monitoring and Evaluation

PMU is responsible for monitoring and evaluation of the BEAM. The Management Information System Unit for the BEAM (housed in the PMU) is supposed to submit progress reports to the Social Development Fund, MLSS and Donors at the end of each term. The PMU as well as the DEOs, are supposed to conduct random spot checks on schools to verify the suitability of beneficiaries, accuracy of returns, and composition of CSC and whether the funds are properly accounted for. The DEOs and DSSOs are also supposed to conduct random spot checks to verify school attendance by beneficiaries.

CHAPTER 3

3 FINDINGS

This Chapter details my findings on the management of the BEAM by the PMU under the then MLSS. The criteria used to assess the performance of PMU were derived from the BEAM manual and BEAM calendar. The following observations were noted during my audit;

3.1 Delays in effecting payments to schools

According to the BEAM calendar, BEAM fees are supposed to be paid as follows;

- First term fees-by end of March;
- Second term fees-by end of May and
- Third term fees-by end of September.

Processing and effecting payments to schools is supposed to be done within two working days of receiving claim forms.

Documentary review of pay sheets at PMU revealed that there were delays in effecting payments to schools. The delays in effecting payments to schools ranged from 7 to 152 days. The delays were excessive in term 1 of the period under review with schools being paid in the middle or end of term 2. Fees for 2009 terms 1 and 2 were not paid because schools did not submit request for assistance claim forms and those for term 3 were paid in January 2010 after the schools had submitted the request for assistance claim forms in September 2009. At times the PMU was paying school fees for all the 3 terms at once. For example fees for 2012 for 5 371 secondary schools were paid on July 30, 2012 having delayed payments by 120 days. Refer to Annexure E for more details.

Documentary review of cash books and bank statements at the 96 schools that I visited revealed that payments were not being effected as per the BEAM calendar. The delays ranged from 7 to 152 days.

Documentary review revealed that the delays in effecting payments were caused by;

- Late allocation of BEAM funds;
- Delays in selecting CSC;
- Delays in selecting beneficiaries by the CSC;
- Delays in submitting claim forms by schools; and
- Batching of request for assistance claim forms system.

Management comments

The Ministry responded to the causes of the condition for each year as follows;

Year	Comment
2009	No BEAM in 1st and 2nd term. Resources only became available in September for 3rd term.
2010	First tranche of funds (\$3m) was released in March for secondary schools and payments were processed in May. Funds for primary schools were available beginning of year and held by United Nations Children’s Fund (UNICEF). Payments processing commenced in June. The whole structure for processing of payments was not fully operational.
2011	First tranche of funds (\$3.5m) was released in April for secondary schools and payments were processed in May. Funds for primary schools were available beginning of the year and were held by UNICEF. Payments processing commenced in June for primary schools. We conducted national trainings on BEAM processes and requirements before submissions of applications.
2012	First tranche of funds (\$1.8m) was released in March for secondary schools and payments were processed in May. Funds for primary schools were availed in April and were held by Crown Agents and payments processing commenced in the same month.

3.1.1 Late allocation of BEAM funds

PMU is supposed to allocate and notify communities of their BEAM budgets by 31st December of each year.

Documentary review of BEAM allocation schedules at all 16 DEO offices that I visited revealed that PMU was delaying in allocating and notifying communities of their budgets. According to minutes of notification reviewed at PMU offices the delays in allocating budgets to communities ranged from 32 to 242 days during the period under review. BEAM allocations were notified as indicated in Table 3 below.

Table 3: Analysis of delays in allocating budgets to communities

Year	Due date of notification as per BEAM calendar	Date when notification of budget to DEOs by PMU was done	Delay in days
2009	December 31, 2008	September 2, 2009	242
2010	December 31, 2009	February 4, 2010	35
2011	December 31, 2010	February 1, 2011	32
2012	December 31, 2011	February 15, 2012	46

Source; Budget allocation circulars

Delays in allocating budgets to schools were due to untimely notification of the schools' enrolment figures by MESAC to PMU. MESAC attributed the delays in advising PMU of the next year's school enrolment to delays by schools to submit same information. The school enrolment enables PMU to allocate funds in proportion to the number of the enrolment in the district. MESAC was advising PMU of the coming year schools' enrolments in December instead of advising them before the beginning of November.

Management comments

The Ministry stated that, allocations have always been sent in January or February instead of December. Major reason is delay in receiving schools enrolments database from Ministry of Primary and Secondary Education.

3.1.2 Delays in selecting CSCs

CSCs must be selected by the 10th of January each year.

A review of CSC minutes and interviews held with the CSC members and school heads revealed that there were delays in selecting CSCs at all the 55 primary schools that I visited. The delays ranged from 1 to 9 months. From interviews with CSC members and school heads, it was established that the councilors were waiting for budget allocations to convene meetings to select CSCs. This was due to the fact that they were not sure whether they would receive the budget allocations. From the same interviews it was established that in the rural areas parents were reluctant to attend the meetings during summer time because of agricultural commitments. The communities selected CSCs 4 times each for the 4 year period under review making a total of 220 selection times for the 55 primary schools visited. Out of the 220 selection times, CSCs were selected on time on 33 occasions, which translated to 15% and two schools did not have CSCs.

Delays in selecting CSCs resulted in untimely selection of beneficiaries.

Management comments

In response the Ministry indicated that, the delays are probably due to lack of awareness by CSCs or simply noncompliance. This is because election of the CSC does not necessarily have to be preceded by the announcing of schools budget allocations.

3.1.3 Delays in selecting beneficiaries by the CSC

BEAM beneficiaries are supposed to be selected by 20 January of each year.

From documentary review at the schools that I visited, I noted that there were delays in selecting beneficiaries for the period 2009 to 2012. The period of delay ranged from 1 day to 125 days. The CSCs selected beneficiaries 4 times each for the 4 year period under review making a total of 384 selection times (96 schools multiplied by 4 selection times). Out of the 384 selection times, beneficiaries were selected on time on 60 occasions, which translated to 16%. There were 324 occasions on which beneficiaries were not selected on time, translating to 84%. The reason for the delays in selecting beneficiaries given was that of late notification of budgets to communities by PMU. Refer to table 3 for more details.

Delays in selecting beneficiaries resulted in untimely submission of requests for assistance claim forms.

Management comments

The Ministry highlighted that, similarly, receiving of nomination forms and ranking children according to their vulnerability levels does not have to wait for announcement of allocations. Perhaps the solution might be intensifying information dissemination campaigns in order to raise awareness in stakeholders particularly CSCs on this matter.

3.1.4 Delays in submitting claim forms by schools

According to BEAM calendar request for assistance claim forms are supposed to be submitted to the DEOs by 17 February each year.

Documentary review at PMU revealed that in 2011, 472 secondary schools did not submit request for assistance claim forms resulting in them not being paid school fees for that year and 55 schools submitted their request for assistance claim forms for 2011 in January 2012 and were subsequently paid on April 26, 2012 delaying by 11 months. In 2009, schools did not submit request for assistance claim forms for terms 1 and 2. Request for assistance claim forms for term 3 were submitted in September 2009. In 2010 and 2011 all schools submitted on time.

In 2012, 81 schools out of the 96 that I visited delayed submitting claims to the DEOs. The delays in submitting claim forms ranged from 1 to 130 days. During the period under review, the schools submitted claim forms as stipulated by the BEAM calendar on 60 occasions translating to 16% and delayed to submit on time on 324 occasions, that is 84%.

Late submission of claim forms by schools resulted in delays to effect payments to schools by PMU.

Management comments

The Ministry stated that, whilst the delays are partially caused by delays in disbursing allocations and selecting beneficiaries that is at the beginning of the year, to a larger extent the delays are due to schools administrative challenges as claims continue to flow in throughout the year. Such administrative hitches include delays in getting fees approval letters by the different schools and sometimes delays at the District Education Offices where they wait for claims to pile up before onward transmission to PMU.

3.1.5 Batching of request for assistance claim forms

Request for assistance claim forms should be processed within 2 working days of receipt by PMU.

The PMU was not processing request for assistance forms as they were received. Claim forms were allowed to accumulate up to a minimum of 100 before they were processed for payment. The request for assistance claim forms were being batched in order to reduce the number of pay sheets and to code the payments for reference purposes. It was taking 1 day to 66 days to accumulate and capture request for assistance claim forms into the system after receiving them. Refer to Annexure F for details.

This resulted in delays in effecting payments resulting in cash flow problems for the schools. The schools would then face problems in financing their day to day operations (such as procurement of educational materials) as they depended much on the fees paid by the pupils.

Management comments

The Ministry stated that, batching was done for administrative reasons. However, it is agreed the pay sheet could be reduced in size for continuous ongoing payments of claims received.

3.2 Inadequate monitoring and supervision of implementers

The PMU is responsible for monitoring and evaluation of the BEAM. The PMU is supposed to conduct spot checks on schools to verify the suitability of beneficiaries, accuracy of attendance returns, and composition of CSCs and whether the funds are properly accounted for.

Documentary review at PMU revealed that monitoring and supervision visits were inadequate. Instead PMU was only doing investigations where there were allegations of misappropriation of BEAM funds or double dipping by schools.

A review of school visitors' registers and interviews held with school heads revealed that only two schools out of the 96 that I visited were inspected by the PMU for the period under review. Inadequate monitoring and supervision of implementers was partly due to lack of plans during the period under review.

Management comments

In response the Ministry stated that, Provinces and District Offices from the two implementing Ministries (Ministry of Public Service, Labour and Social Services and Ministry of Education, Sport, Art and Culture) are obliged to monitor BEAM implementation in schools to enforce policy compliance. It is agreed that District Officers have not been fully utilized to broaden as well as ensuring ongoing monitoring of BEAM at District level nationwide. The major reason is resource constraints. A standard framework is being established to ensure ongoing monitoring by sub national structures.

The Ministry also stated that, PMU has been carrying national scale rapid assessments twice a year on a sample of approximately 10% of all schools receiving BEAM assistance to check on the compliance with the BEAM Operational Manual Guidelines beyond just misappropriation of funds or double dipping.

Failure to adequately monitor and supervise implementers resulted in;

- Undeserving pupils on BEAM and
- Failure to submit attendance registers.

3.2.1 Undeserving pupils on BEAM

The BEAM assists vulnerable children of school going age between the ages of 6 to 19 years. Vulnerable children include orphans and children from households which are extremely poor and have no assets.

From interviews held with 2761 beneficiaries, I observed that there were 159 undeserving children on BEAM. The school fees paid to those undeserving children amounted to \$5 525. The undeserving children were either from a family which was not poor or where one or both parents were gainfully employed. Refer to annexure G for details. For example at Twin-Lakes private primary school and Dudley Hall primary school in Norton and Shashi View primary school in Bindura, the CSC included children whose parents were gainfully employed. According to the interviews held with the beneficiaries at Twin-Lakes primary school, Shashi View primary school and Dudley Hall primary school, which were charging \$450, \$225 and \$102 per term respectively, I noted that in 2012, 10 BEAM beneficiaries did not meet the selection criteria as their parents were gainfully employed.

Twin-Lakes primary school had 2, Dudley Hall primary had 5 and Shashi View primary school had 3 undeserving beneficiaries. The fees paid for the two children at Twin-Lakes primary school could cater for a year's fees for 36 children at \$15 per term at a rural school. Refer to annexure G for details. The CSCs and school heads could not give reasons why undeserving pupils were on BEAM lists.

Management comments

The Ministry highlighted that, in relation to selection, although isolated cases of undeserving cases benefitting from BEAM were either reported to PMU or unearthed through monitoring to large extent, the selection has been conducted above board with parents/guardians and other stakeholders reporting to be happy about the selection.

3.2.2 Failure to submit attendance register

Schools with BEAM beneficiaries should submit beneficiaries' attendance registers to PMU at the end of each term. The PMU should not pay the next term fees without receiving attendance registers for the current term.

Documentary review at PMU revealed that BEAM fees were being paid to schools without the later submitting beneficiaries records of attendance. From a sample of 124 schools selected at random at PMU, I noted that none of the schools submitted attendance registers for the period under review. I also noted that 69 schools that I visited did not submit attendance registers to PMU, but the PMU continued to pay the next terms' fees. This could result in PMU paying fees for beneficiaries who would have dropped out of school.

Management comments

The Ministry stated that, in relation to school registers schools have a tendency of submitting all the 3 terms' attendance reports at once at the end of the year and payments have been processed in the interest of the Orphans and Vulnerable Children. Some schools do comply and timely submit their attendance registers. There is need to enforce this part of the policy provision.

3.3 Failure to fully utilise allocated donor support

Donor support funds should be fully utilised within the same financial year that it is allocated otherwise unutilized monies are taken back.

Documentary review of donor allocations at PMU revealed that funds allocated in 2009 and 2010 were underutilised. The total amount not utilised for the two years amounted to \$ 2 041 366. Refer to Table 4 below for details.

Table 4: Utilisation of donor support

Year	Amount allocated US\$	Amount spent US\$	Funds not used US\$
2009	5 000 000	4 564 827	435 173
2010	15 000 000	13 393 807	1 606 193
2011	10 000 000	10 000 000	Nil
2012	15 133 122	15 133 122	Nil
Total	\$45 133 122	\$43 091 756	\$2 041 366

Source; Financial statements returns

The underutilisation of donor support was due to failure by schools to submit request for assistance claim forms to PMU for onward transmission to Crown Agents/UNICEF and also rejections by banks that were not re-deposited by PMU. The rejections were due to errors in capturing the account numbers or account names by schools or PMU. Under utilisation of donor funds in 2009 was entirely due to failure by some schools to submit request for assistance claim forms, and in 2010, it was due to the aforementioned reason and rejections by banks amounting to \$488 769 which were not subsequently re-deposited. In 2011 and 2012 rejections amounting to \$30 319 and \$40 222 respectively were not re-deposited and the beneficiaries at the schools whose funds were rejected by banks did not benefit from the BEAM in those years. Although in 2011 and 2012 the budget was exhausted, the rejections were not re-deposited and the funds meant for these schools were reallocated to other schools.

The underutilisation of funds resulted in \$2 041 366 being retained by Donors. Underutilisation of Donor funds resulted in fewer children benefiting than would have if the funds were fully utilised. If the unutilised balance for 2009 and 2010 had been claimed by primary schools in rural areas charging \$15 per term, 9 670 and 35 693 children would have benefited for the two years respectively.

Management comments

In response the Ministry indicated that it was due to non-submission of claims for assistance by some schools as well as bank rejections.

3.4 Lack of awareness campaigns

The PMU is supposed to prepare material for Information, Education and communication Campaign (IEC) and disseminate it at community level through community based organisations. Written notices and pamphlets are supposed to be made available to the public at schools, churches, District Resource Centers, Council Offices, District Housing Offices, Clinics, shopping centers and beer halls throughout the year. The purpose of IEC material is to conscientise the public about the existence and processes of BEAM.

PMU did not print material for IEC for the period under review instead was relying on those donated by UNICEF. Documentary review and interviews held with the communities and heads

of schools and physical observation at schools, churches, District Resources Centers, Council Offices, shopping centers and beer halls, in Harare, Chitungwiza, Seke, Norton, Mazoe, Bindura, Mount Darwin, Guruve, Binga, Bubi and Bulawayo revealed that no campaign materials were distributed.

The PMU did not make full use of the funds at its disposal to undertake awareness campaigns. For instance, instead of allocating themselves \$1 000 000 in 2010 they allocated themselves \$41 987 which translates to 4.2%. The PMU got 4.2%, 1.23% and 3.16% of the total releases from Treasury for operations in the years 2010, 2011 and 2012 respectively instead of 10% of the annual budget allocation. PMU indicated that this was done in order to increase the number of beneficiaries. Refer to Table 5 below for details. The PMU only distributed a few pamphlets that were printed by UNICEF in 2010 and 2011.

Table 5: Comparison of PMU allocations for operations to releases by Treasury

Year	Actual release	Standard PMU allocation (10%)	Actual allocation to PMU	Variance	% Variance
2009	Nil	800 000	Nil	800 000	100
2010	10 000 000	1 000 000	41 987	958 103	96
2011	13 500 000	1 350 000	166 124	1 183 876	88
2012	6 800 000	680 000	214 644	465 356	68

Source; Treasury release letters and books of accounts

Lack of awareness campaigns may result in BEAM only catering for children already in school (as they access information through Heads of schools) and leaving out those who have already dropped out. This compromises transparency as some members of the community will not be aware of the programme.

Management comments

The Ministry acknowledged the observation and stated that, whilst it is true that the entire 10% prescribed by policy manual has not been dedicated to administration functions, there was a carefully considered reason for that. 10% out of a budget of \$15 million for secondary schools would translate into \$1.5 million. This amount is considered unacceptably high given that the current budget of \$15 million for secondary schools is insufficient to meet the demand on the ground (number of deserving Orphans and Vulnerable Children in need of BEAM assistance). The 1.5% of \$225 000 provided has been enough to meet PMU administration costs and that includes data capture clerks' salaries which require \$56 000 per year then the balance is spent on PMU stationery, printing of IEC material, e.t.c. The fact that IEC material was found not to have been widely distributed by auditors is not due to non-availability of the material as the program has had the material in stock over the past 3 years. Probably the distribution needs to be intensified but the PMU has been distributing to stakeholders mainly Headmasters they come into contact with, as well as to

the general public during public events like the Zimbabwe International Trade Fair and Harare Agriculture Show consistently.

Auditor Evaluation

The Ministry should revise downwards the 10% in the BEAM manual since it appears that this 10% devoted towards operations is too much as compared to the actual operational expenses being incurred by PMU.

CHAPTER 4

CONCLUSIONS

General conclusion

The PMU has systems in place to ensure that BEAM reaches eligible beneficiaries on time, however the major challenge is that they were not entirely adhering to the system.

Specific conclusions

1. PMU is delaying to effect payments to schools. This has a negative effect on the operations of the schools as the funds are needed for provision of material and services to the pupils and general school administration.
2. PMU is not adequately monitoring and supervising implementers because of capacity constraints. This leads to implementers failing to properly carry out their roles. If implementers are not monitored and supervised, they might continue to face challenges in carrying out their roles which will render the BEAM programme ineffective and inefficient.
3. PMU is paying schools without receiving attendance registers. This could lead to fees being paid to beneficiaries who are not attending school thereby depriving deserving children. The PMU is failing to curb the problem of undeserving students on BEAM. This leads to misuse of BEAM funds.
4. Failure by PMU to fully utilise funds in 2009 and 2010 may have resulted in fewer children benefiting than would have if all the donor support was utilised.
5. There were no awareness campaigns being made by PMU hence only school heads were the ones disseminating information. This may result in children who are already in school benefiting leaving out those who are out of school.

CHAPTER 5

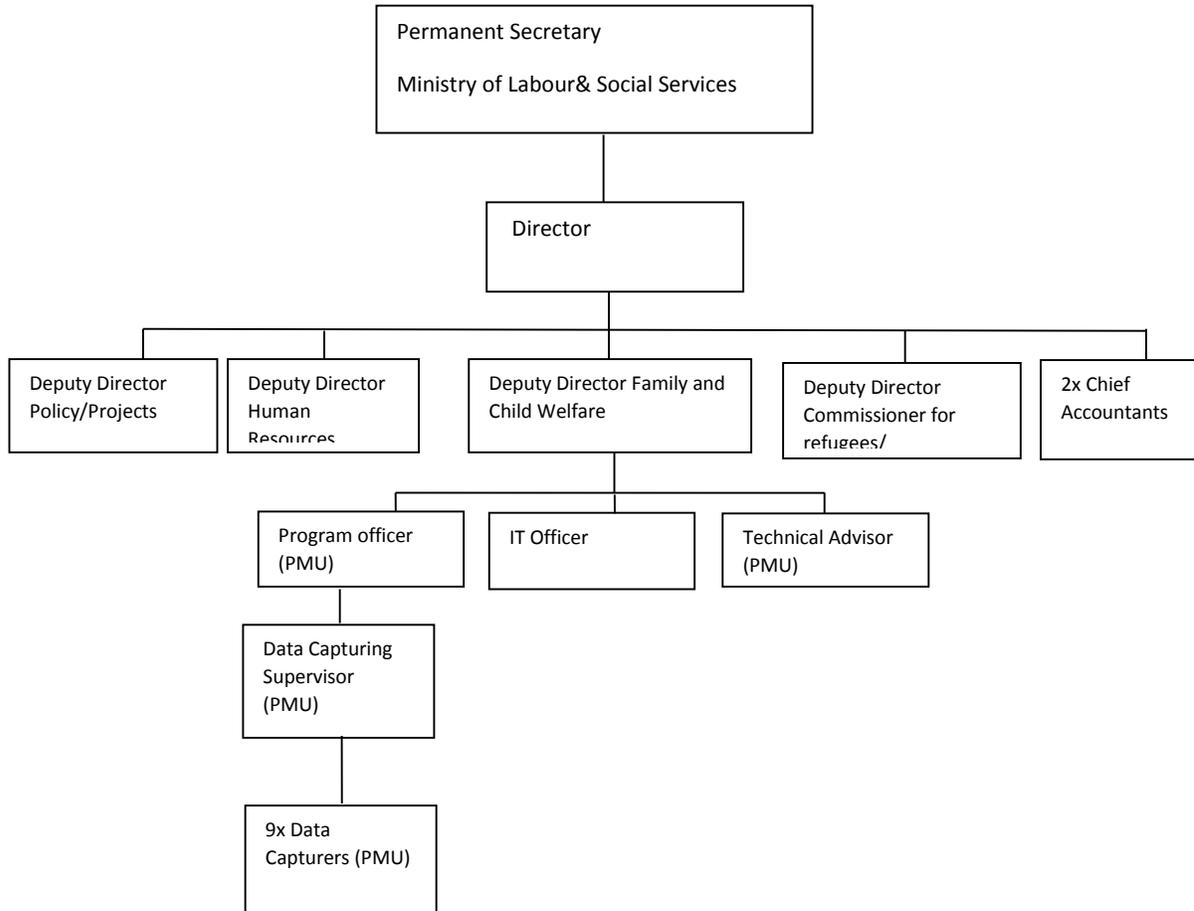
RECOMMENDATIONS

This chapter presents my recommendations that are aimed at improving the management of the BEAM.

1. PMU should be proactive by allocating and notifying communities of their budgets by 31 December each year using the current year's enrolment as a basis (the enrolment figures do not change significantly from one year to the other) rather than waiting for the following year's enrolment figures.
2. PMU should ensure that CSCs are elected before allocation of funds. The election of CSCs should not depend on the allocation of funds in order to minimise the delays in selection of beneficiaries. Also PMU should reconsider the timing of election of the CSCs and avoid summer time as parents/guardians are reluctant to attend meetings during this time. PMU should ensure that CSCs select beneficiaries and list them in priority order awaiting notification of allocations. This will result in early submission of claim forms to PMU for payment. They should also process claim forms as they come to avoid delayed payment.
3. The PMU should come up with plans for supervision and monitoring of BEAM implementers and pass them to DEOs/ DSSOs who would then implement them as PMU does not have adequate staff. This will ensure that only deserving pupils are on BEAM and attendance registers are submitted on time.
4. The PMU should utilise all allocated funds from donors as failure to utilise will result in reduction of amount allocated for the children. Also PMU should verify the accuracy of account numbers and school names before submitting pay sheets for payment. This will ensure that there are no rejections by banks.
5. The PMU should make use of DEOs/DSSOs, school heads and community leaders such as church leaders and councilors to disseminate information on the existence and processes of the BEAM to the communities. This will ensure that all members of the communities are aware of the BEAM processes and have an equal chance of benefiting from the programme.

Annexure A

Organisational structure



Annexure B

Audit Questions

- AQ1.1 Does BEAM support only reach eligible schools?
- AQ1.2 Does BEAM support reach all eligible schools?
- AQ1.3 Does BEAM support to eligible schools only reach eligible children?
- AQ2.1 Does MESAC categorise schools and inform PMU about the categories?
- AQ2.2 Is information on BEAM reaching communities, CSC, Local authorities and Schools?
- AQ2.3 Are MESAC entities implementing existing control systems which ensure that only eligible children are selected?
- AQ2.4 Are the stakeholders fulfilling their role in monitoring and evaluation?
- AQ3.1 Is PMU allocating all funds available?
- AQ3.2 Does PMU follow procedures for processing nominations and claim forms?
- AQ3.3 Does PMU follow systems in place to identify eligible schools and children?
- AQ3.4 Is PMU paying fees without receiving attendance registers?
- AQ4.1 Are there delays in selecting beneficiaries by the CSCs?
- AQ4.2 Are school heads submitting attendance registers on time?

Assessment Criteria

- AC1.1 According to the BEAM manual page 6, “elite” schools should not be allocated BEAM funds.
- AC1.2 According to the BEAM manual page 6, all eligible schools should be allocated BEAM funds.
- AC1.3 According to the BEAM manual page 4, only orphaned and vulnerable children should be on BEAM.
- AC2.1 According to the BEAM manual page 4, PMU should get a list of eligible schools from MESAC.
- AC2.2 According to the BEAM manual page 12, PMU should prepare material for Information Education Campaign and distribute it to the community, CSCs, Local authorities and schools.
- AC2.3 According to the BEAM manual page 4, only orphaned and vulnerable children should be on BEAM.
- AC2.4 According to the BEAM manual page 10, DEOs should produce reports on random monitoring and evaluation of schools implementation of BEAM.
- AC3.1 According to the BEAM manual page 15, PMU should allocate to schools all funds available for the year.
- AC3.2 According to the BEAM manual page 15, request for assistance claim forms should be processed within 2 days and nomination of beneficiaries should be done within five days after nomination forms have been made available.
- AC3.3 According to the BEAM manual page 4, only eligible schools and children should be allocated and receive BEAM funds respectively.
- AC3.4 According to the BEAM manual page 19, PMU should not pay fees without receiving attendance registers.
- AC4.1 According to the BEAM manual page 15, selection of children should be done within 5 days after receiving budget allocation.
- AC4.2 According to the BEAM manual page 19, Attendance registers should be submitted before the beginning of the next school term.

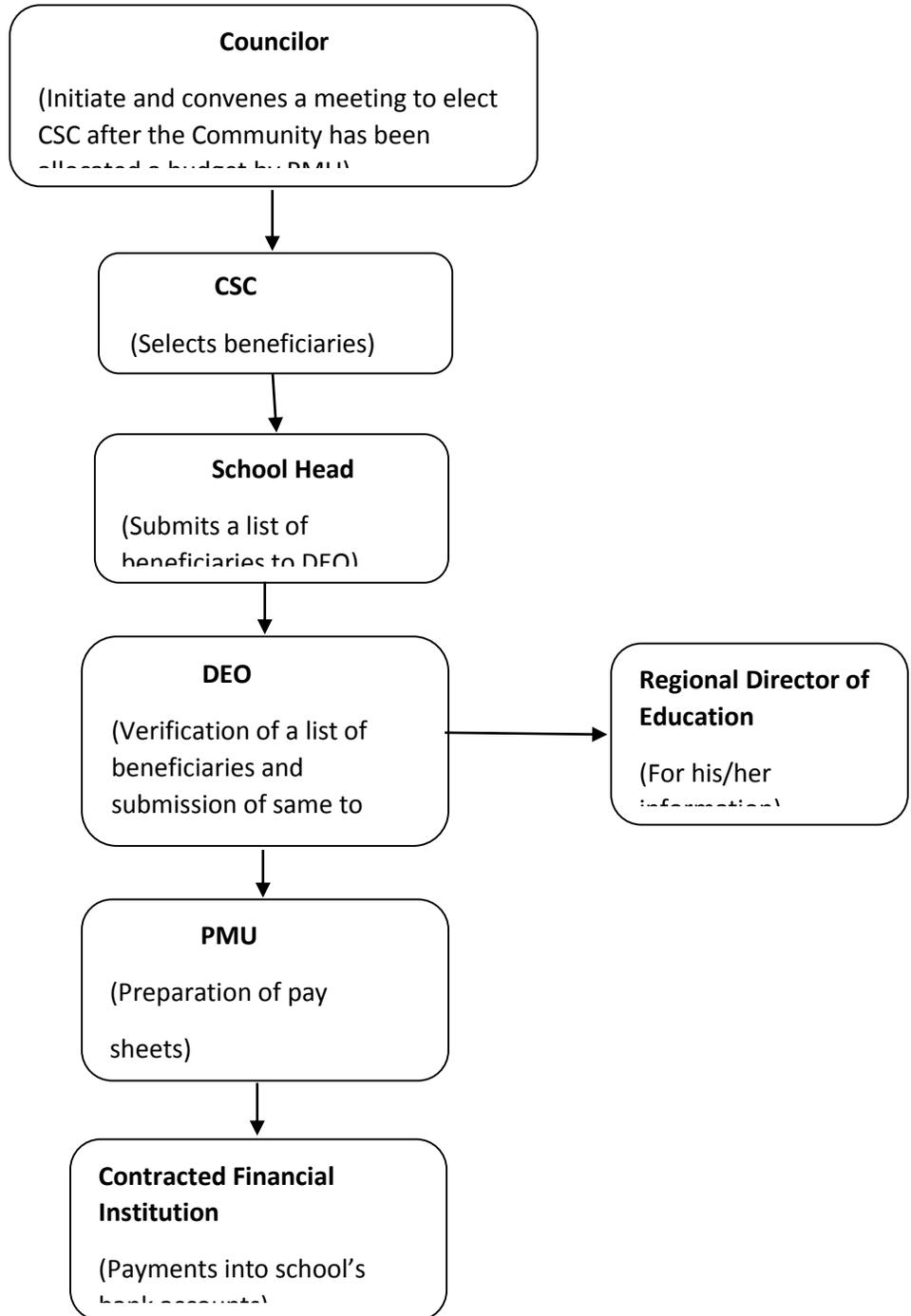
Annexure C

Documents reviewed

Documents reviewed	Purpose
Strategic plans and RBM documents.	Strategic plans, Vision, Mission and goals.
BEAM Operational Manual.	Systems description.
Social Welfare Assistance Act Chapter 17: 06.	Mandate and responsibilities of the Ministry.
Children's Act 17:05.	Mandate and responsibilities of the Ministry.
Disabled persons Act 17:01	Mandate and responsibilities of the Ministry.
Private voluntary organisations Act 17:07.	Mandate and responsibilities of the Ministry in relation to donors.
BEAM national beneficiaries list 2009 to 2012.	Statistics of beneficiaries.
Organisational Structure.	Reporting structure and responsibilities.
Process and Impact Evaluation of the BEAM 2012 report.	To understand its nature and scope.
School Bank Statements.	To note how PMU was making payments to schools.
CSC minutes of meeting.	To verify how CSCs were constituted.
Pay sheets.	To verify dates of payments.
School attendance registers.	To verify BEAM beneficiaries school attendance.
Claim forms.	To verify processing deadlines.

Annexure D

Beam Process Flow



Annexure E

Delays in effecting payments to primary schools

Year	Term	Batch number	Due date of payment by	Actual date of payment	Duration of delay in days
2010	1	2	March 31	August 12, 2010	132
2010	2	2	May 31	August 12, 2010	72
2010	1	3	March 31	August 23, 2010	143
2010	2	3	May 31	August 23, 2010	53
2010	2	5	May 31	September 08, 2011	60
2010	3	1	September 30	December 14, 2010	75
2010	3	3	September 30	October 13, 2010	13
2011	1	4	March 31	July 30, 2011	120
2011	1	5	March 31	August 08, 2011	128
2011	2	1	May 31	August 30, 2011	60
2011	3	2	September 30	December 14, 2011	75
2012	1	6	March 31	July 30, 2012	120
2012	1	7	March 31	July 30, 2012	120
2012	2	7	May 31	July 30, 2012	60
2012	3	7	September 30	July 30, 2012	-
2012	3	-	September 30	Not yet paid as at October 31, 2012.	31

Source; BEAM pay sheets.

Delays in effecting payments to secondary schools

Year	Term	Batch number	Due date of payment by	Actual date of payment	Duration of delay in days
2010	1	1	March 31	May 17, 2010	47
2010	1	2	March 31	July 07, 2010	97
2010	2	2	May 31	July 07, 2010	7
2011	1	1	March 31	July 08, 2011	98
2011	1	2	May 31	August 11, 2011	141
2011	1	3	March 31	August 17, 2011	137
2011	2	3	May 31	August 17, 2011	47
2011	3	4	September 30	October 11, 2011	11
2011	3	5	September 30	January09, 2012	129
2011	3	6	September 30	February02, 2012	152
2012	1	1	March 31	June 20, 2012	80
2012	2	1	May 31	June 20, 2012	-
2012	1	2	March 31	June 21, 2012	81
2012	2	2	May 31	June 21, 2012	-
2012	3	-	September 30	Not yet paid as at October 31	31

Source; BEAM pay sheets.

Annexure F

Delays in processing payments for primary schools

Name of school	Date request for assistance form was received by PMU	Date captured	Variance in days (after deducting the 2 days permissible)
Bonda	19/04/12	8/5/2012	18
Chirinda	15/03/10	4/5/2010	18
Chirinji	1/4/2010	4/5/2010	31
Magadzire	5/4/2012	12/5/2012	35
Mushangwe	24/05/11	12/7/2011	47
Ruware	24/05/11	12/7/2011	47
Samuriwo	24/05/11	12/7/2011	47
Samutete	3/5/2012	8/5/2012	3
Sheba	24/05/11	12/7/2011	47
Sherukuku	5/4/2012	12/4/2012	5
St Anne	20/07/11	1/8/2011	10
St Columbas	5/4/2012	12/4/2012	5
St James Zongoro	19/04/12	8/5/2012	18
St Mathias Tsonzo	5/4/2012	8/5/2012	31
St Nicholas	24/05/11	12/7/2011	47
St Pauls Musami	20/04/10	3/3/2010	11
St Peters Mandeya	30/04/12	8/5/2012	6
TakundaSatelite	19/03/10	3/4/2010	12
TashingaSatelite	1/4/2010	3/5/2010	29
Truashill	16/04/12	8/5/2012	21
Tsvingwe	19/04/12	8/5/2012	18
Wadilove	24/05/11	12/7/2011	47
Waltondale	24/05/11	12/7/2011	47
Warnharm	3/5/2012	8/5/2012	3
Waterloo	18/03/10	3/5/2010	44
Wenimbi	24/05/11	12/7/2011	47
Wuyuwyuyu	23/03/10	3/5/2010	39
Zambe	19/04/12	8/5/2012	18
Zengenene	17/03/10	3/5/2010	45
Zhakata	26/03/10	3/5/2010	36
Zhombwe	16/03/10	3/5/2010	46
Zorizozo	22/03/10	3/5/2010	40

Delays in processing payments for secondary schools

Name of school	Date request for assistance form was received by PMU	Date captured	Variance in days (after deducting the 2 days permissible)
Budiriro 1	16/05/21	15/06/12	28
Gaza	26/03/10	12/5/2010	45
Glenview 1	11/5/2012	15/06/12	33
Glenview 3	11/5/2012	15/06/12	33
Goko	26/03/10	11/5/2010	44
Kambuzuma 1	11/5/2012	15/06/12	33
Katanga	13/04/10	20/05/10	35
Mafumise	23/03/10	31/05/10	66
Manya	19/03/10	20/05/10	60
Maparadze	30/03/10	20/05/10	48
Mokomo	25/03/10	17/05/10	51
Mt Selinda	30/03/10	12/5/2010	40
Mufakose 2	11/5/2012	15/06/12	33
Mufakose 4	11/5/2012	15/06/12	33
Musani	8/3/2010	11/5/2010	52
Musinzwi	30/03/10	11/5/2010	40
Mutambahwe	30/03/10	11/5/2010	29
Mutema	30/03/10	17/05/10	35
Nemangwe	8/9/2011	12/9/2011	2
Nyeleke	8/9/2011	11/10/2011	31
Nyoka	8/9/2011	12/9/2011	2
Rutendo	28/07/11	2/8/2011	3
Sawi	20/07/11	2/8/2011	11
Sayi	9/9/2011	12/9/2011	1

Annexure G

Undeserving pupils on BEAM

Name of school	Number of current beneficiaries	Sample size	Undeserving beneficiaries	School fees per term \$	School fees paid(\$)
Chifamba primary	168	48	2	10	20
Chifamba secondary	103	60	2	20	40
Chimbumuprimary	213	105	11	10	110
Chipadzeprimary	101	60	21	25	525
Chiutsa primary	112	52	7	10	70
Darwin primary	145	68	5	29	145
Dotito primary	178	56	3	10	30
Dotito primary	106	48	5	10	50
Dudley Hall primary	5	5	5	102	510
Foothills primary	101	42	8	10	80
Gota primary	81	36	6	10	60
Gota secondary	32	16	2	20	40
Horse Shoe primary	21	11	6	8	48
Horse Shoe secondary	120	49	12	30	360
Jonasi primary	40	15	4	21	84
Kambuzuma 2 high	40	25	1	70	70
Kuwadzana 4 primary	105	50	6	30	540
Lusulu secondary	159	52	2	35	70
Masembura primary	101	53	5	12	60
Masembura secondary		40	2	52	104

Mudzengerere primary	70	36	2	15	30
Mudzengerere secondary	91	40	3	35	105
Mukumbura primary	164	53	1	10	10
Nyamhondoro primary	192	81	5	10	50
Nyamhondoro secondary	57	36	1	40	40
Rane Mine primary	45	17	2	30	60
Shashi View primary	3	3	3	225	675
Sohwe primary	121	54	7	10	70
SOS Herman primary	36	21	4	65	260
St Erics secondary	35	30	2	52	104
Tamuka primary	118	60	1	25	25
Tategulu primary	172	68	3	20	60
Trojan primary	129	42	8	15	120
Twin lakes primary	2	2	2	450	900
TOTAL	3166	1434	159	N/A	\$5 525

