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Guidance for the Development of a National School Feeding Financing Strategy

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Why are School Feeding Financing Strategies Needed – and What Should They Look Like?

1. School Feeding in the World

Before the COVID-19 pandemic forced most countries in the world to close their schools, and thus to discontinued or re-programme their school feeding programmes, about 388 million children worldwide were reached with school meals. Recent evidence suggests that by the end of 2022, this number had not only re-bounced to pre-pandemic levels, but had actually increased by 30 million children to 418 million.[1] This is a clear indication of the value that governments worldwide attach to school feeding – a value that was even further underlined by the effects the temporary discontinuation of school meals programmes.

However, the same evidence that points to the global increase of school meals coverage also highlights that children continue to be underserved where they need school meals most, i.e. in low-income countries, where in fact a decline from pre-pandemic levels by 4 percent has been observed and where now only 18 percent of schoolchildren receive school meals, compared to 39 percent in lower middle-income countries, 48 percent in upper middle-income countries, 50 percent in Brazil, Russia, India, China and South Africa (BRICS-countries) and 61 percent in high-income countries.[2]

2. The State of School Feeding Financing

According to the latest available data, in 2022, about US$ 48 billion per year are now invested in school meals, sourced mainly from national government budgets. Overall funding levels have increased slightly. In low-income countries, however, the proportion of funds coming from national sources has increased sharply from 30 to 45 percent in relation to 2020, while the share provided by international donors has decreased from 69 to 55 percent in the same period of time. This trend of increasing domestic funding is encouraging given that domestic funding is recognised a key condition for sustainability; this confirms a growing prioritization of school meals by low-income governments. Yet, overall funding levels remain insufficient to ensure a coverage of school meals programmes in these countries that reflects the actual needs of school-age children and their households.

In addition to the observed funding gap in particular for low-income countries, the slight increase in overall funding levels does not correspond to the significant increase of food and other prices, which has pushed an additional 23 million children into acute food insecurity,[3] while simultaneously causing shrinking fiscal space of governments.[4] This discrepancy points to a risk of the ability of national school meals programmes to provide the foreseen nutritious and diverse school meals on the planned number of days.

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1 WFP. 2022. State of School Feeding Worldwide 2022. Rome, World Food Programme

2 idem

3 World Food Programme. 'A Generation at Risk: Nearly Half of Global Food Crisis Hungry Are Children, Say WFP, African Union Development Agency NEPAD, The Education Commission and Education Partners https://www.wfp.org/news/generation-risk-nearly-half-global-food-crisis-hungry-are-children-say-wfp-african-union.

4 International Monetary Fund (IMF). 2022a. Fiscal Monitor: Fiscal Policy from Pandemic to War.

There is therefore a particular need to ensure the availability of sustainable financing to support low-income countries, and of transitional financing to help lower middle-income countries step up to provide new, more efficient and self-reliant programmes. The creation of the Sustainable Financing Initiative by the School Meals Coalition is a major step towards addressing this need.

3. The School Meals Coalition

Mobilized in response to set-back to school feeding by the COVID-19 pandemic, a group of more than 76 countries led by Finland and France, with more than 87 partners (including UN agencies, NGOs, think tanks and academic partners) launched the School Meals Coalition during the United Nations Food Systems Summit in 2021.The Coalition is an innovative, government-led network of action which recognizes that school meals are a key social safety net for vulnerable children and households with a potential for contributing to sustainable food systems and climate change.

The main goal of the School Meals Coalition is to ensure that, by 2030, every child receives a healthy, nutritious daily meal in school. This goal is pursued through three specific objectives:

- By 2023, restore the level of school meals provision to pre-pandemic levels;
- By 2030, reach the additional 73 million school children in need of school meals that were not covered by a school meals programme before the pandemic; and
- By 2030, improve school meals programmes worldwide with a view to their nutrition value, their integration into comprehensive school health packages, and their link to local agriculture and food systems.

The School Meals Coalition has established five specific initiatives, of which the Sustainable Financing Initiative (SFI) is one.

4. The Sustainable Financing Initiative

As mentioned above, there is now an urgent need to develop global as well as country specific strategies that lead to a sustainable resource base for present, growing and improving school meals programmes, in particular in the low-income (LICs) and lower-middle-income countries (LMICs) where these programmes are most needed.

Accordingly, the goal of the SFI is to work with governments and donors to help countries identify multi-year financing opportunities for school feeding programs with a particular focus on LICs and LMICs. The SFI has three global objectives:

- **Undertake research and analysis of global financing for School Meals Programs** and explore options used for long-term financing in low- and lower-middle income countries. The SFI contributes to improve the understanding of both current levels of financing provision, from domestic and international sources, and the mechanisms that may be available to governments to mobilise new and additional resources to expand and accelerate school feeding;
- **Work with country governments to support the development of national strategies for financing high-quality school meal programmes.** This will include identifying the explicit and hidden costs of

high-quality programs, present contributions, potential efficiency gains to reduce costs without reducing quality or coverage, potential additional contributions from national sources (governments, private sector, communities, parents, as relevant) – and not least quantifying the support required from external partners until countries are expected to be able to fully sustain their school meals program by themselves. This will include identifying opportunities for donors to coordinate more effectively, making the best of the cross-sectoral dimension of school health and nutrition and consider how school meals programmes may be partially or structurally supported by financing from various sectors: education, health, social protection, agriculture and rural development (including home-grown school feeding);

- **Share evidence and data collected on financing challenges and options** to influence greater investment in school feeding as a transformational solution and contribute to the Coalition dissemination and communication strategy to enable countries and investors to fully utilize the information.

Each of these objectives will be pursued by a specific action line, i.e. (1) Analyze, (2) Act and (3) Amplify.

The present guide directly supports objective and action line 2 by documenting experience and facilitating the development of country-specific school meals financing strategies.

5. Rationale, Objectives and Users of the Guide

Political commitment to school feeding has been growing around the world as demonstrated by the success of the School Meals Coalition. Most countries have adopted national school feeding strategies and institutional arrangements for delivery, including through ministries of education, at centralized or decentralized levels, and in some cases with governing bodies including several sectors, such as education, health, agriculture, and social protection. Most strategies are based on ambitious norms of food basket quality and a long-term goal of universal coverage. However, they are seldom supported by costing estimates or a credible financing strategy. In many cases there appears to be a striking gap between the broad levels of ambition defined in school meals strategies on the one side, and the provisions made in medium-term financial plans and budget allocations on the other side.

A credible financial planning in addition to clear national school feeding strategy targets is recognised as a pre-requisite for sustainable school feeding strategies. This means creating credible costing estimates, identifying sustainable domestic financing options, and aligning targets with budget allocations. Such financial planning is key to enhance cross-sectoral dialogue with Ministries of Finance and other ministries and increase general revenue collection to fund school meals and engage with external financing partners when needed, on the basis of a sustainable transition strategy. Sound and comprehensive financing strategies are therefore a crucial demand of many governments that fund and sustain a national school meals programme.

The SFI has addressed this demand in cooperation with the World Food Programme (WFP) by developing the present guide, which is intended to provide methodology and guidance to the development of such School Feeding Financing Strategies. Drawing on lessons learnt from financial planning exercises in Rwanda and Sierra Leone, this guide provides an overview of the methodological journey and data needed for a comprehensive approach of school meals programs financing. This includes clarifying policy trade-offs, allowing for an evaluation of overall school feeding costs (some of them being often hidden costs or costs generally not

included in budget lines, such as training or monitoring expenses), documenting financing gaps and exploring the range of additional funding options available in a given context. This guide should allow for greater transparency and sustainable planning, providing documented options as a basis for decision-making.

Intended users of this guide are government officials as well as organizations and agencies providing technical support to governments, such as the World Food Programme. Where governments or partner agencies recruit consultants to facilitate the development of a Financing Strategy, the present guide should be made part of their Terms of Reference.

6. Overview of the Guide

The guide follows the same structure as is proposed for a Financing Strategy itself – and can thus also be used as a template for a Financing Strategy. Not all of the calculations and considerations proposed by this guide are applicable in all countries. Users can freely disregard any section they do not consider useful for their own purposes.

In addition to the guide itself, the development of Financing Strategies is also supported by a calculation tool as well as a number of examples for strategies and presentations. Not least, a 'style guide' aims to help users remember simple but important details of the presentation of a Financing Strategy.

In many cases, the detailed calculations required go beyond what can reasonably be included within a Financing Strategy itself. In these cases, it is proposed to develop a technical document that includes the full justification for all calculations – using the present guide and the calculation tool – and then prepare a less technical and concise Financing Strategy. This has been done for example for Rwanda and Sierra Leone – Strategies / Investment and Finance Plans and technical documents for both countries can be used as examples.

The following content and structure is proposed for a Financing Strategy, following a logic sequence of considerations:

Background and national context of the Financing Strategy: This section aims to make a Financing Strategy a meaningful document even for readers who are not fully familiar with all the relevant background information. Proposed content to be covered includes information on the socio-economic background of the country, the policy context for school health and nutrition, the history and present shape of school feeding, potentially existing or foreseen expansion scenarios, and the specific need and purpose of the strategy (e.g. following up on or feeding into the discussion of national development plans, sectoral strategies, etc.).

The **cornerstones** define basic orientations for all calculations of the Financing Strategy: time horizon; calendar, fiscal years or school years; currency (including – if relevant - the rate of depreciation of the national currency against the US dollar); use, amount and costs covered by a potential flat rate; inflation; scenarios; scope (e.g. inclusion or exclusion of WASH costs or complementary activities); and rate of depreciation of investments.

Comprehensive costs include estimates of all costs of school feeding under the present model of school feeding. These include the costs of food; transport, storage and handling; implementation; infrastructure investments, maintenance and depreciation; management; monitoring, reporting and evaluations; and capacity strengthening.

Present and potentially reduced funding gap: The present and future funding gap is identified by a simple subtraction of the extrapolated contributions from the established and extrapolated costs. Once this is done, a potentially reduced funding gap can be established by exploring the potential of making efficiency gains to reduce costs, through e.g. different procurement approach, different food baskets, a tax waiver, different infrastructure, increased fuel-efficiency, etc. The remaining funding gap (potentially under several scenarios for efficiency gains) identifies the extent of the problem that will have to be resolved by mobilizing increased contributions.

Increased national funding – this section explores the possibilities for the Government to increase its contributions to school feeding (including the existing and expected fiscal space, and potential ways of expanding it); as well as contributions from parents and other national actors.

External support, alternative action, and action plan: This section, finally, explores how the remaining funding gap can be closed by other means than increased national funding. Different scenarios for increased national funding define the extent and duration of required (temporary) external support. In addition, this section explores potential sources and forms of such support. Alternatives to address funding gap should be proposed in cases where it seems to be impossible to cover the funding gap (at least within the foreseeable future). And finally, an action plan is required to ensure that priority actions are identified and planned for.

Each of these elements is addressed in detail in separate guidelines, and can be accessed through **links** in the text above.

7. Background and Context of the Financing Strategy

This section will secure that any Financing Strategy is crafted for its specific context. In the different sections it is important to show, what the needs for school feeding are, and how school feeding fits into the prevailing policy context of the country.

7.1. Socio-economic profile of the country

This section provides a profile of the country as relevant for school feeding and its financing. The section should ideally not be longer than one page. Focus on aspects that possible can be positively influenced by school feeding. Typical information that is relevant here includes:

- Population, school-age population and population growth;
- Economy – growth of Gross Domestic Product (GDP), inflation, ratio tax-to-GDP and debt burden. For all of these indicators, past development and outlook of the near future; Official Development Assistance (ODA) as share of the Government budget (for all of these aspects, use national statistics or information from the Ministry of Finance; the IMF's World Economic Outlook data also provides useful data);
- Climate and environment– significant changes in the past years? Rainfall and drought patterns; storms and floods, extent of forest cover, soil erosion, etc.
- Poverty – share of the population; potentially disaggregated by rural/urban, or by regions, if there are significant differences;
- Food security – disaggregated as relevant;
- Agriculture – main features (share of GDP, share of population working with it; main crops; regional differences); role of smallholders; local food systems, including relevant value chains, agricultural production, storage facilities, access to water and land; market access;
- Human capital – education (gross and net enrolment, school completion, literacy rates – disaggregated by sex); nutrition and health – malnutrition rates (stunting, wasting, overweight, micronutrient deficiencies)

7.2. Policy context

Check if the Constitution establishes a right to food and/or a right to education. If so, mention this here (with reference to the specific article of the Constitution. Is there a specific school feeding (or more comprehensive school health and nutrition policy, strategy or law? If so, what are its specific objectives?

Check in different sectoral or cross-sectoral policies, strategies or plans (here called instruments), if they refer to or provide a basis for school feeding (nutrition, education, food security, social protection, agriculture, etc.). Do they mention school meals explicitly? Do they include school meals as one intervention that can promote their objectives? Do they include provisions for resource mobilization or sectoral contributions (activities or funds) to school health and nutrition?

Ideally, the summary should not be more than one page. For each relevant document, one paragraph: does the instrument explicitly mention and support school feeding? Does it include school feeding as a strategy to

achieve sectoral objectives? Does it describe a need or problem (e.g. micronutrient deficiencies, inadequate market access for smallholder farmers, inefficient school system, etc.) which could be addressed by school feeding?

The separate Guide on how to carry out a policy analysis can be helpful for the analysis behind this section.

In this section, it will also be useful to mention the state of decentralization, which sub-national entities are in charge of which tasks, if they have their own revenues (not transferred from central level) and if they make own budgetary decisions / prioritizations.

7.3. School feeding in the country

This section is important as the basis for the later establishment of costs and their foreseen development.

- If there is a specific school feeding policy, strategy or law, just refer to it here (the description is included in the previous section).
- Since when has school feeding been provided in the country? By whom? Which coverage (number of children at which levels of education, number of days on which meals are provided). On how many days per year are school meals supposed to be provided? Which modality (snack, meals, take-home ration, other?). If there are several parallel programmes on-going, briefly describe each of them. The Sierra Leone Investment and Financing Plan includes a good example for this.
- Since when has the Government supported school feeding – either by funding a partner's intervention, or by establishing its own programme.
- How has the coverage developed? Numbers of students and schools covered, levels of education, geographic areas – as relevant.
- What is the present modality of the Government-supported programme? Snack or meals, on how many days of school? Any linkages to WASH and complementary activities, such as deworming, community outreach, etc? Extent to which community contributions are expected.
- Who is responsible to manage the programme? At national and at subnational level (provinces, counties, districts, as relevant).
- Are there existing expansion / enhancement / sustainability plans? Is universal coverage intended to be achieved? By when? Which levels of education?
- Have there been major challenges with the implementation of school feeding? Which?

Again, try to keep the summary to one page – ideally including a map of the country, which is always illustrative.

7.4. Expansion scenarios

If there is no expansion plan yet, only a more general intention, it is useful to build several scenarios. For example, the Government of Sierra Leone wants to achieve universal coverage as soon as possible – but what is possible, is not fully clear. Therefore, for the School Feeding Investment and Financing Plan, three scenarios were developed, under which universal coverage would be achieved after 10, 15 and 20 years. All expected

developments of costs and contributions were then applied to all three scenarios in order to provide a good comparison as a basis for decision-making.

7.5. Need for and purpose of the strategy

In this section, the Financing Strategy should specify explicitly which challenges the Financing Strategy should address – these should thus appear in the previous sections on the socio-economic context, the policy context, and the development of school feeding.

The specific purpose(s) of the Financing Strategy will guide the emphasis that has to be put on different sections. Examples for different purposes of a Financing Strategy include the following:

- Develop a road map towards sustainable financing;
- Prepare the basis for joint financing;
- Prepare basis for long-term / multi-year budgets and funding;
- Clarify scope and costs of school feeding;
- Promote multi-sectoral funding.

A Financing Strategy will often have more than one purpose. Not least, this section can also include a specification of the intended users of the Financing Strategy – who, at which occasion, with which goal.

7.6. Elements of the strategy

The final section of the background-section should guide the reader through the logical sequence of the Financing Strategy, and explain why the different elements are required.

- The cornerstones define basic orientations for all calculations of the Financing Strategy: time horizon, calendar or fiscal years, scope, currency (including – if relevant - the rate of depreciation of the national currency against the US dollar), inflation, scenarios, and depreciation of investments.
- Comprehensive costs include estimates of all costs of school feeding under the present model of school feeding. These are not only the costs of food, but also include transport, storage and handling, implementation, infrastructure investments, maintenance and depreciation, management, monitoring, reporting and evaluations, and capacity strengthening. The reason for this approach is that any school feeding programme should (a) aim for delivering high quality; and (b) be based on budgets that are realistic to achieve such quality. If later budgets are deemed unfeasibly high, alternatives can be sought, including a slower rate of expansion, provision of fewer meals, etc.
- Present contributions are important to identify the present and future funding gap with the present contributions – which is a simple subtraction of these extrapolated contributions from the established costs.
- Potential efficiency gains explore how and to which extent the established costs can be reduced – e.g. different procurement approach, different food baskets, a tax waiver, different infrastructure, increased fuel-efficiency, etc. More often than not, efficiency gains can help to significantly reduce the funding gap without having to mobilise additional resources!

- The remaining funding gap identifies the extent of the problem that will have to be resolved by mobilizing increased contributions.
- Ways to cover the funding gap then explores how national and external partners can channel increased contributions to school feeding.
- An action plan is required to ensure that priority actions are identified and planned for.
- Finally, alternatives to address funding gap should be proposed in cases where it seems to be impossible to cover the funding gap (at least within the foreseeable future).

Each of the elements will be addressed in detail in separate sections below.

Fundamental Cornerstones

In this section, a number of issues are clarified that influence the entire design of the strategy.

8. Time Horizon

What should be the duration of the Financing Strategy? There are many different options. Some government want to align to their agenda 2030, others to relevant other national strategies, e.g. an Education Sector Strategic Plan (ESSP). Rwanda uses a 10-year time horizon – and foresees reviews of the strategy every 3 years, after which the plan can be updated. Sierra Leone has established three scenarios, all estimating costs until 2045 (i.e. 23 years) so that cost implications can be compared – but limits the duration of the Investment and Financing Plan to 10 years, with reviews foreseen every 3-5 years, based on which a new 10-year plan should be established (update of the initial one, with amended estimates and outlook).

A minimum of five years should be planned for.

9. Calendar or Financial or School Year

Costs and contributions will have to be reflected by year – but does the government prefer to use calendar years? Or financial years? Or school years? And what will be more practical e.g. in relation to donors, who may need to support much of the plan implementation? There are arguments for all three options – the question just needs to be clarified. In the document, this can be done with one single sentence.

10. Currency

In principle, a national Financing Strategy should use the national currency. However, even then, it will be practical to also express at least some of the main results in US dollars to make these results better understandable to partners, and comparable to other countries' school meals programmes. For extrapolated costs, this means that the Financing Strategy has to take into account the rate of depreciation of the national currency against the US dollar. In some countries, the value of the national currency deteriorates so rapidly that even the Government (e.g. Sierra Leone) prefers to use US dollars for its strategy.

11. Flat Rate

Many NSFPs use a flat rate on which school feeding budgets are based. For the SFFS one needs to establish (a) what exactly this flat rate is supposed to cover; and (b) if it is sufficient to cover the intended cost items. According to the results, the SFFS will have to add the items NOT included in the flat rate (case of Sierra Leone), or have to use actual food prices instead of the flat rate (case of Rwanda).

12. Inflation

Clarify, if inflation should be included in both costs and incomes, or not. Both are viable options, and different solutions were used for Rwanda and Sierra Leone:

- In Rwanda, the Government preferred to include inflation. This way, the estimated costs can be directly used when national budgets are prepared.

- In Sierra Leone, the Government preferred to disregard inflation and operate with 2023 costs. This allows an assessment of how real costs will develop.

Whichever solution is chosen, it is crucial that the same is applied both when costs are established and extrapolated, and when future fiscal space is explored: if inflation is disregarded, then it also has to be subtracted from expected future nominal economic growth. If inflation is considered with respect to costs, then future government income and GDP growth should also include inflation.

13.Scenarios

A number of scenarios can at times be useful from the very beginning. For example, in Sierra Leone, three different scenarios for the achievement of universal coverage (10, 15 and 20 years) were established right away, and all calculations were done for these three scenarios.

Similarly, a Financing Strategy can build basic scenarios for different modalities (e.g. provision of hot meals vs. snacks), levels of school to be included, etc.

For other, more detailed questions (e.g. potential efficiency gains, future increased contributions from the Government, etc.), it will be more useful to develop these in the more specific sections.

14.Water, Sanitation and Hygiene

Costs for Water, Sanitation and Hygiene (WASH) are not strictly school feeding expenses. However, any school feeding programme should be carried out in a safe and health-promoting environment. For this reason, ideally, a Financing Strategy should also include the costs of ensuring access to save water, adequate, gender-disaggregated and disability-accessible sanitation (including room for adolescent girls for menstrual hygiene management), and handwashing equipment. As these costs can be significant, however, they should be kept as a separate cost item throughout the strategy.

In a Financing Strategy, this section should only clarify if, why and how WASH is included.

15.Maintenance and Depreciation

Most National School Feeding Programmes (NSFP) require a number of investments, e.g. with respect to kitchens, storerooms, fuel-efficient stoves – or, even better, stoves using renewable sources of energy – and not least WASH (see above). Similarly, investments may be required for cooking and eating utensils, monitoring equipment, etc. For all these investment items, there should be a budget for the initial investment (fixed costs), plus an annual budget for maintenance, plus an annual budget for depreciation (recurrent costs).

In both Rwanda and Sierra Leone, for maintenance, an annual budget of 1 percent of the initial cost of an item was used. Eating utensils need to be replaced after 1 – 3 years, depending on the material used.

For depreciation, one can e.g. assume that e.g. infrastructure has a life-expectancy of 10 years, after which it needs to be replaced. This means that in principle, 10 percent of the initial investment should be ‘saved’ annually to ensure that after 10 years, adequate funds for this investment are available. Of course, Governments do not save money in this way. But it is one way to budget. Alternatively, the ability to replace

worn-out infrastructure and equipment after its life-expectancy has been reached can be ensured by including the full budget for a new investment 10 years after each piece of infrastructure or equipment is taken into use.

In this section of an SFFS, the approach used should be clarified, and the life expectancy of infrastructure could be established as a standard. Where different life expectancies for different infrastructure or equipment are foreseen, it may be more useful to mention these when the individual items are costed.

It is important that throughout the strategy, the fixed and the recurrent costs are kept separate, as funding options may differ for different natures of costs, where investments may be funded through loans, and as donors may be less interested to contribute a large share of recurrent costs over a longer period of time.

The Costs of School Feeding

This section is most probably the most cumbersome of the Financing Strategy. As mentioned in the introduction, it will normally require a separate technical background document (which can be annexed to the strategy itself), where all calculations, unit costs, assumptions etc. are explained: these would go beyond what

can reasonably be included in a strategy document supposed to be read and understood by non-technical stakeholders and decision-makers.

When establishing the costs, one should take the present model of school feeding used by the National School Feeding Programme as a point of departure. The present model means here mainly the food basket, the modality (hot meals at school, snacks, etc.), and procurement – centralized, semi-decentralized, fully decentralized, etc.

At the same time, this section should include all cost items that need to be in place to ensure the quality of the programme – even if these are not presently budgeted for. This can include costs of adequate infrastructure, management and monitoring, etc. This is necessary to arrive at a realistic budget for a good quality programme – cost reductions can then always be pursued through efficiency gains, slower expansion, etc.

Not least, the section should also include costs that are presently hidden - i.e. they are presently covered by some actor, or e.g. provided by volunteers (often the case with cooks) without being quantified or acknowledged. The reason for this is that to start with, ALL costs of school feeding should be included, and all costs – explicit or hidden – should be made visible. Later, these contributions will then equally be included. Only this way will the Financing Strategy arrive at a truly realistic picture.

When preparing this section, it is important to ensure that the national stakeholders fully understand this reasoning, and support it. If this is not the case, leave disrupted cost items out, but make sure in the text to highlight that these are not included.

The section starts out by establishing key variables, which affect all cost calculations, and will then address specific cost items of food, transportation and storage, implementation, infrastructure, management, monitoring, reporting and evaluation, and finally, capacity strengthening.

For all cost items, costs could be established for a base year (the present year or the first year of the strategy period), and then to extrapolate these costs along certain paths (which can be specific for each cost item).

16. Key Variables

Key variables include the kind and number of schools covered by the programme; the number of students covered by school feeding in each kind and level of schools; and the scope of the programme.

16.1. Kind and number of schools

The first number to establish is the number of schools at each level of education that should be covered by the programme in the base year. NSFPs usually include primary schools, but increasingly also pre-primary schools (normally age 3 – 5), and secondary schools. The levels of school included must be kept disaggregated, because the nutritional requirements of children in these schools are different.

Normally, an NSFP does not include all such schools. For example, while a school feeding policy, strategy or law may also be applicable to private schools (ensuring common standards), an NSFP and Financing Strategy will rarely include such schools. Similarly, many schools in a country may be run by communities without formal

support or acknowledgement by the Government. Ensure to obtain a clear determination by the Government on the kind of schools to include!

In addition, for each level of schools, it has to be established if they are half-day, full-day or boarding schools. According to these kinds of schools, the number of meals per day, and the number of days per year, on which meals are served, will differ. For example, in Rwanda, children in pre-primary, primary and secondary day-schools receive one hot meal (of different quantities) on 195 school days (65 days in each of three terms). By contrast, students in secondary boarding schools receive three meals per day, on 273 days per year – the additional 78 days are for a total of 39 weekends, during which students do not go home.

Once the number of schools per level and kind are established for the base year, these numbers have to be extrapolated for the duration of the strategy – or even beyond. This can be done using existing Government plans, e.g. a national ESSP.

All later calculations that include the number of schools at each level or kind for a given year should refer to this common set of extrapolated numbers.

16.2. Number of students covered by the NSFP

The number of students covered by the NSFP may be the most important variable for all the subsequent calculations. It may be most feasible to approach this aspect in two steps, (a) first establishing the number of students expected to be enrolled in the different levels and kinds of school; and (b) second establishing the number of these students that are expected to be covered by the NSFP.

a) The present numbers should be available from education statistics, such as the Education Management Information System (EMIS). At times, these numbers have to be deducted from population statistics on the estimated number of children at different age groups, combined with gross enrolment rates that can be obtained either from national statistics or from UNESCO's Institute for Statistics (https://uis.unesco.org/).

   Far more difficult can be the extrapolation of these numbers for the duration of the strategy. Student numbers change (normally: increase) due to several factors:

   - General population growth leads to growing numbers of children in each year.
   - The construction of new schools and classrooms, the recruitment of additional teachers, the provision of school feeding, and other measures should contribute to increasing numbers of presently out-of-school children becoming enrolled, and to students staying in school for more years and transitioning to higher levels of education.
   - An increasing number of schools presently not formally recognized or approved may become so, and thus eligible in principle to become covered by an NSFP. For example, the NSFP in Sierra Leone only covers public, approved, Government or Government-supported schools. The latter case means schools e.g. run by churches or an NGO that receive financial or e.g. food support from the Government.

   At the same time, the distribution between different levels of education may change during the strategy period.

For Rwanda, the following steps were undertaken:

- The present population and the school population was established.
- Future numbers of school-age children were estimated, using the medium scenario of the population projections which is also used by the ESSP.
- Then, a relatively straight path with a constant percent increase was built from the present levels to the estimated future levels, indicating estimated numbers of school-age children for each year with a constant growth rate.
- Following that, the number of school children that will be enrolled in pre-primary, primary and secondary schools were estimated using the present and intended future Gross Enrolment Rate at pre-primary, primary and secondary schools derived from the ESSP.

The relatively linear increase of population and student numbers in Rwanda was possible because enrolment rates already are very high. By contrast, in Sierra Leone, in addition to (higher) population growth, the education system also intends to absorb a large number of out-of-school children; while at the same time, the Ministry of Education is accelerating the approval of presently non-formal schools. For this reason, the increase of the school-population is much higher in the early years of the strategy, whereafter it evens out until it only reflects general population growth.

b) The second step is then to determine, how many of the students enrolled in the relevant schools would actually be covered by the NSFP. This was easy for Rwanda, where universal enrolment is being achieved as of school year 2023 / 24. By contrast, this is a fundamental question in Sierra Leone, where presently 40 percent of students in public, approved government or government supported pre-primary and primary schools are covered by the NSFP. The rate at which the programme is expanded to reach universal coverage is decisive for its costs. For this reason, from the very beginning three basic expansion scenarios were developed, achieving universal coverage after 10, 15 and 20 years respectively.

   For this, for all three scenarios a constant expansion rate was found, that would lead to 100 percent coverage of enrolled students by the desired time.

16.3. Scope

The last fundamental variable to establish is the scope of the programme: on how many days should meals be served? For example, some school feeding programmes only aim to provide meals on three days per week. In boarding schools, there are normally more days on which meals are provided.

Should there be additional take-home rations, or e.g. nutritional supplementations for specific groups of students? If so, their numbers have to be estimated, too.

17. Cost of Food

The costs of food can be developed following five steps:

1. **Establishing the quantities of food per student per day** (in the different levels and kinds of school). This should be based on existing menus, food baskets etc. described in relevant documents. Often, there is (as it should) flexibility for schools or sub-national entities to design their menus, adjusted to local

preferences, food availability / affordability, or seasonal changes. In this case, a reference food basket should be established that reflects an adequately average.

2. **Establishing the cost of food for the base year:** Often, an NSFP budget is calculated using a flat rate per child per day. However, such flat rates are often based on unrealistic (old) food prices – and the Financing Strategy needs to be realistic. For this reason, the calculation of food costs should be based on as up-to-date food prices as possible. Such prices can be obtained e.g. from a standing Government or partner-driven market observatory, from specific assessments, etc. Food prices will vary between regions, and between urban and rural areas. For the calculation of the Financing Strategy, a weighted average cost should be established, that reflects the number of students in the different areas.
3. **Calculating the price per student per day:** This is a simple multiplication of the daily quantities required per meal, with the identified prices for these food items. Where more than one meal is served, the price per day must add the prices for the individual meals to one sum.
4. **Calculating the cost of food for the year:** This, again, is a simple multiplication of the price per day with the number of students and the number of feeding days per year.
5. **Extrapolating the costs of food for the duration of the strategy:** This step requires (a) if inflation is to be considered, the annual increase of food prices either by an average rate expected for food, or by the general expected inflation rate; and (b) the multiplication of the excepted price per day with the number of feeding days per level and kind of school and with the expected student numbers expected for the different years. For step a), if the base year is identical with the first year of the strategy, inflation only has to be included as of year 2; otherwise, if the base year is the year before the start of the strategy, inflation has to be applied as of year 1.

If a flat rate is considered sufficient for at least food purchases and ideally some additional items, steps 1 – 3 are not required, and 'Food and associated costs' can be calculated using the flat rate for steps 4 and 5 (as was done in the case of Sierra Leone).

18. Transport

If larger quantities of food are bought from a supplier, they will usually include the costs of transporting the food to schools in their bill to the procurement actor. However, such transport costs do not appear in the food-price monitoring systems or surveys mentioned above. They would therefore have to be added. As schools will face very different transport costs, depending on their location and their distance to the next larger road, this price will differ. For the calculation of the costs of the NSFP, ideally, an average cost should be established that is somewhat realistic. It is a different question how the differing costs (for food as well as for transport and other items) have to be reflected in the transfers to procurement and implementation actors – this is a question to be answered by an operational manual, budget instructions or similar.

Sometimes, schools or other procurement actors have to be pay transport costs separately. The more centralized procurement in an NSFP is, the more often this will be the case. In these cases, transportation and other handling costs can be obtained from the relevant procurement / implementation actors.

In addition to such open costs, there will often also be hidden transport costs. These arise typically, when schools, caterers or cooks buy food on their local market. Here, the individual payment will be low – but the

number of payments (each school day, at each school) will add up. Such costs should be estimated in consultations with school-level actors.

19. Implementation

There are a number of cost items that have to be considered. Where these are adequately included in a flat rate, they do not have to be calculated once again.

19.1. Cooks

Sometimes meals are prepared by caterers, who also have the task of buying the required food and transporting it to schools (e.g. Nigeria or Sri Lanka). In these cases, payment for their work is normally included in the flat rate per meal transferred to them. However, this payment may deteriorate due to increasing food prices, which will cause implementation problems. Where this is the case, it may be advisable to separate the value of the work of caterers from such a flat rate, and rather calculate food costs based on actual food prices, and the work of caterers as a separate cost item.

By contrast, where cooks are working at school, they are not always paid. Regardless if cooks are actually paid or not, and by whom, the value of their work should be quantified and included as a cost of the NSFP. If community volunteers do the cooking, this cost can then later be considered covered by community or parent contributions.

For both caterers and cooks, the value of their work could be quantified by using the national minimum wage (where this exists), and amend it to the amount of work expected from caterers or cooks. For example, where cooks only work 4 hours per day on average, the value of their work would amount to half the minimum wage per day or month.

19.2. Cooking fuel/or other efficient cooking energy

Cooking fuel can be an important cost of school feeding – which at times is a hidden cost, if e.g. parents or pupils are requested to provide fuel wood. As above, this cost – explicit or hidden – should be quantified, and then recognized as a contribution of the actors ensuring that there is sufficient cooking fuel available.

Where caterers prepare meals at their homes, the cost of fuel is usually included in the flat rate per meal or per student they receive. However, it is important to ensure that this flat rate is realistic. For this reason, the cost of fuel – just as the value of their work – should be calculated. This can also serve as a basis for discussions on potential increases of the flat rate.

The cost of fuel will depend on the quantity used - which is linked to the efficiency of the appliance. If the cooking solution is meant to be updated, the calculation should be based on the new fuel /appliance combination.

For the calculation of these costs, it has to be established:

- Which kind of fuel and which kind of appliance is used for cooking;

- Which quantities of fuel are consumed per child per day or per year;
- What are the costs of this fuel on the local market.

Based on this, a cost of fuel per pupil per year can be calculated, using the established numbers of students in different kind of schools, and the number of days when meals are being provided.

19.3. Cooking and eating utensils

For cooking, pots, big spoons, knives, etc. are required; and for dishing out meals, ideally, there should be lapels that help providing the correct portion sizes. The programme should ensure that each school where meals are prepared has the adequate tools and utensils in sufficient number in its kitchen. For caterers, even if they are supposed to cover the expenses for such utensils themselves, costs for utensils should be calculated.

For students to consume their meals, they should each have as a minimum a plate, a spoon, and a cup. To ensure that all children in fact have these utensils each day, and that they are clean, these sets of utensils should be kept at school, and washed after each meal, and kept – covered against dust or other dirt – in the kitchen, the food storage or other adequate room. To ensure adequate quality – and to obtain better prices – the school or district should purchase the required sets - even if parents are supposed to pay for them.

Utensils should be made of material that is sturdy, easy to wash, and recyclable. Depending on the material chosen, cooking and eating utensils have to be replaced more or less frequently.

To calculate the costs of these utensils, it has to be established:

- Which kind of utensils is required;
- Which number of each kind of utensil is required (e.g. per 100 children to allow for different sizes of schools) – normally, 1 pot of 150 litres plus 1 pot of 50 litres is required for each 150 students; in addition, cooking spoons, knives, cutting boards, and lapels, etc.;
- What the cost of one set of utensils is;
- How often each utensil has to be replaced.

The first three variables determine the investment cost for initially purchasing the required utensils; while the last aspect allows the calculation of the running costs of replacement / depreciation of these utensils.

19.4. Utilities

The preparation of meals at school and the washing of dishes requires water, and at times electricity (lighting of the kitchen, cool storage of perishable food, internet connection for monitoring, reporting and remote support). Schools normally pay for these utilities from their capitation grant.

To determine the utility cost of school feeding it has to be established:

- If schools are paying for these utilities at all;
- If so, how much they pay per year; and
- which share of their water or electricity consumption they use on average for school feeding (again, a cost per 100 children could be calculated).

19.5. Deworming

School meals, to be meaningful, must be accompanied by regular deworming campaigns – otherwise, all the potential nutritional and health benefits of the school feeding programme risk to be lost. Such campaigns have to be carried out twice or three times per year, depending on the infestation load in a given area.

The costs of deworming include the costs of the pills themselves, but also all the funds required to properly administer these. This can require additional staff, supervision, training sessions, etc.

The Ministry of Health or dedicated agency should be able to provide information on all the cost items, as well as number and price per unit required to calculate the full annual costs of deworming.

20. Infrastructure

As with earlier cost items, the costs considered for a Financing Strategy are those that are required for a good quality programme. Solutions such as storing food in classrooms or the director's office can be necessary if absolutely need be, but should NOT form the basis for a Financing Strategy.

The infrastructure considered here includes

- Kitchens and storerooms;
- Fuel-efficient / or renewable energy fuelled stoves;
- Access to safe water (proposed as a separate point due to its complexity); and
- Water, Sanitation and Hygiene (WASH)

Access to safe water is a cost item often forgotten when budgeting for a school feeding programme. However, safe water for direct consumption, for handwashing as well as for meal preparation and for washing cooking and eating utensils is indispensable with respect to food safety, and must therefore be included in the calculations of a School Feeding Financing Strategy.

Establishing and maintaining WASH infrastructure is not strictly speaking part of school feeding per se. However, the intended benefits of school feeding with respect to nutrition and health, including healthy dietary and sanitation habits, are jeopardized, where adequate WASH infrastructure is not in place. For this reason, costs in relation to WASH should be included in a Financing Strategy – however, as this often involves different sectors and at times also different donors, it is advised that they are always kept separate from the otherwise combined budget for school feeding.

For all infrastructure elements, a Financing Strategy should disaggregate investment costs and running costs, the latter including annual budgets for maintenance as well as annual amounts for depreciation (i.e. the share of investment costs that would have to be saved to be able to replace infrastructure after its average life expectancy. Average percentages for maintenance and depreciation can be either discussed and reflected in the 'fundamental cornerstones' – see above section 15 – or they can be established separately for each infrastructure item.

20.1. Kitchen and storeroom

The costs for kitchens and storerooms are best calculated jointly where these are normally built together, following a practical standard design (as e.g. Rwanda). Where they are established separately, it may be most useful to calculate their costs separately, too.

In principle, the establishment of kitchens and food storage is only required where meals are prepared at school. By contrast, caterers who prepare meals at home already have a kitchen. However, the provision of large amounts of food for school children poses elevated requirements with respect to food safety. This means that while a caterer's home kitchen may be admissible for his or her private use, it may not for the use in school feeding. A caterer model thus requires close inspection of the conditions in which caterers plan to prepare meals; and where necessary, in-kind or financial support to ensure that conditions adequate for school feeding requirements are met. The choice of a caterer model therefore does not relieve the government from any concern with respect to kitchens and storerooms – it may be cheaper, but also be more difficult to ensure safe conditions, as caterer kitchens are larger in number and more dispersed than kitchens / storerooms at school.

A school feeding kitchen should live up to a number of conditions. Where these are not described by specific national standards (e.g. the Rwanda standard kitchen-and-storeroom design, or in an Operational Manual or similar), the following should be considered:

- Location: far from sanitation infrastructure or waste disposal, close to source of safe water
- Size: sufficient for the required number of cooks to work (normally, one cook is required for every 100 – 120 students)
- Surfaces: tables and floors should be easy to clean, allow movement and preparation of meals (e.g. cutting of vegetables)
- Roofing: should provide safe and adequate protection against sun and rain; trees would provide shading and temperature regulation.
- Walls and windows: should establish a clear delimitation, allow good ventilation and light, and keep pests and insects out
- Shelves: size and construction should allow the drying and storage of washed cooking and eating utensils
- Stoves: should be fuel-efficient and limit indoor pollution (see more on stoves in the following sub-section).

Similar, a separate places of storage of food and fuel should always adhere to a number of basic quality criteria:

- Location: far from sanitation infrastructure and waste disposal; easy to supervise for guards; if possible, close to the kitchen;
- Size: sufficient to ensure safe storage of the amount of food expected (e.g. for a term); and to store different kinds of food separately;
- Roofing and walls: should be sturdy and safe; and adequate to protect food from sun and rain, and against any unintended entrance of persons, animals, pests or insects; for the storage of fuel wood, ; a simple roof would be sufficient.

- Floors: sturdy material that prevent pests from digging through; easy to broom and wash;
- Doors: sturdy material to keep unwanted entry out; lockable, with the key entrusted to one person in charge (storekeeper, dedicated school teacher); wide enough to allow easy entry and exit of food;
- Windows / air vents: allow ventilation, but not the entry of people, pests or insects.
- For some food items, refrigeration may be required.

The requirements and costs for a kitchen and storeroom will differ depending on the size of the school. For the calculations of the SFFS, costs for smaller and larger schools could be established through national standards or interviews with knowledgeable implementers; and on this basis, a cost per child or per 100 children could be established.

In Rwanda, the cost for the standard kitchen-cum-storeroom was established, which is sufficient for the majority of schools; then the number of schools was determined which require larger kitchens; and for these schools, the budget requirements for kitchen and storeroom were doubled.

A National School Feeding Programme often expects that communities establish school kitchens and storage. This is a useful strategy, ensuring the engagement and ownership of communities, and reducing programme costs. It has to be ensured, however, that even such infrastructure fully lives up to quality and food safety standards. A SFFS should therefore provide a minimum budget for the hardware (roofing sheets, metal doors and frames, bars, sinks, ablution, etc.) that communities cannot realistically be expected to provide. Such provisions, too, could be supported by a standard design that uses locally available simple building materials (stones, clay, etc.), and that can be established and maintained by communities – complemented by additional hardware and guidance – to enable communities to provide good quality infrastructure (an approach chosen in Sierra Leone).

20.2. Fuel-efficient stoves

The cost of fuel has already been addressed above under implementation. Given the large quantities of meals that have to be prepared each day, these costs can run up to significant amounts. In addition to economic costs, the fuel consumption of a school feeding programme can also have significant costs for the environment (e.g. deforestation around schools), health and working conditions of cooks , and in terms of CO_2 emissions.

As a minimum, school feeding kitchens should therefore systematically be equipped with fuel-efficient stoves. Such stoves can normally save almost 50 percent of fuelwood – allowing corresponding savings of funds and emissions. Such stoves should be sourced from local manufacturers or retailers through contracts that include a warranty period, regular maintenance and repair services.

Unit costs, life expectancy and maintenance requirements for such stoves can vary significantly, and thus need to be obtained specifically for each country or even area. The number of stoves depends on the number of children served keeping in mind that two stoves are used at the same time, one big for staples and a smaller one for the sauce. These then have to be multiplied by the number of stoves required for a standard kitchen, plus additional ones for larger schools (similar calculation as above for kitchens). Similarly, costs per student or per 100 students can be calculated, which facilitates the subsequent extrapolation of costs (using annual expected student numbers and potentially inflation).

Biomass stoves are most versatile and often used in schools, however, these are "fuel efficient" stoves while only higher tiers stoves can be called "clean" (including pellet stoves, gas stoves, electric stoves and liquid fuels stoves). When fuel is purchased rather than collected, clean stoves will be cheaper as firewood and charcoal are more expensive than other fuels such as gas and electricity. Especially in urban areas, Liquefied Natural Gas (LNG) can be a feasible alternative to fuelwood or charcoal. Solar powered stoves, combined with pressure cookers, can reduce emissions to zero, ensure a good working environment – and reduce running costs for fuel – but may incur high investment costs. In urban areas, where schools are already connected to the national grid, electric pressure cookers represent the cheapest and quickest cooking solution, substantially reducing emissions and the drudgery of cooks.

For an SFFS, the calculation of costs for fuel-efficient stoves can take point of departure in the present fuel used, and then later consider other fuels when potential efficiency gains are considered. Alternatively, in this section, different options of stoves can be considered, reflecting fixed and running costs as well as environmental, climate, health related as well as and logistic strengths and weaknesses. Such a comparison can then feed into a clear investment strategy for the NSFP.

20.3. Access to water

There are basically three ways of securing access to safe water for a school, which each have their strengths and weaknesses:

Option	Strengths	Weaknesses	Application
Connecting the school to an existing grid of safe water supply	Medium investment costs; Water fees to be paid by school can contribute to financial sustainability of water grid	Dependence on functioning of water grid Schools need budget to cover water fees	Best in urban areas?
Establishing a borehole	Independence; Maintenance and replacement to be managed by school system	Water fees of other connected users can provide income to cover running costs	Best in rural areas?
Ensuring a sufficient amount of water filters	Low investment costs	Adequate use may be difficult to ensure Potentially frequent replacement required	Where neither connection nor borehole are technically or economically feasible

To facilitate an informed discussion, investment as well as running costs for the different options should be established (as far as an option is relevant at all). These costs can then be translated into a cost per student per year, to facilitate extrapolation.

On this basis, for an SFFS, it has to be discussed with the Government which option is preferred – potentially disaggregated by urban/rural or another context.

Finally, it has to be established which schools already have access to sufficient amounts of safe water, and for which the SFFS thus only has to calculate running costs (maintenance, depreciation as well as potential fees); and for how many schools or students, an initial investment is required, too, and over how many years this investment should be stretched.

20.4. WASH

WASH infrastructure includes, besides access to safe water, also adequate toilets, as well as handwashing facilities.

For toilets, many countries have national standards on size/capacity, lay-out and design. Where this is not the case, basic criteria include the following:

- Location: far from classrooms, kitchens or food storage; accessible also for students with disabilities.
- Size: a minimum unit (for 100 students) should include at least three stands each for girls and boys, one handwashing outlet each for girls and boys, as well as a separate room where adolescent girls can manage menstrual hygiene.
- Maintenance: Easy to clean, and relatively easy to maintain / empty by community volunteers.

For handwashing, many different designs are available.

- Individual tap and sink
- Communal taps and sinks, where 5-10 students can wash their hands at the same time
- Water tanks (e.g. a 30 litre bucket) and bowl
- Pedal canister.

Different options are more appropriate for different contexts. Investment as well as running costs per student or per 100 students can be established for each option that is considered interesting. On this basis, discussions with the government should determine, which option should be prioritized in which schools, and potentially when or at which speed one option should be replaced by another – which in turn determines the total investment and running costs for the SFFS duration.

21. Management

An NSFP has to be adequately managed – otherwise, good budgeting and planning, the reliable supply of food efficient and transparent procurement processes, and the good-quality implementation, cannot be guaranteed (monitoring is being addressed in the following section). For management, depending on the specific model of school feeding chosen, more or fewer staff will be required at central and at subnational levels. This applies in particular to the question, which procurement processes have to be carried out by staff and at which level, or by school level committees, as this determines important needs in terms of staff numbers and qualifications, training, supervision, etc. In addition, good monitoring will require adequate office premises as well as equipment for this staff.

21.1. Staff at central level

Any NSFP will require some management at central level. This can be organised in many different ways, e.g. through a unit dedicated to school health and nutrition at the Ministry of Education or Health (e.g. Rwanda), through a department under a Ministry for Social Development (e.g. Nigeria), or through a specific agency (e.g. lately in Kenya). The kind and number of staff for such a 'management unit' depends on the specific tasks to be carried out at central level – which in turn depends on the national school feeding model, the degree of decentralization to subnational levels, etc.

Once kind and number of staff are determined, the costs for this staff can be determined by multiplying the established annual salaries for each level of staff with the number of staff at that level.

21.2. Staff at other levels

Equally depending on the implementation level, management staff will also be required at subnational levels. Regardless of such staff being paid by the central level or by decentralized governments, the number and kind/level of staff required at each subnational entity can be easily multiplied with established salaries for these staff.

At times, staff at subnational levels are not exclusively dedicated to school feeding. For example, in Rwanda, district education offices (DEO) have school feeding management tasks taken care of mainly by one dedicated officer. However, the DEO director, too, will spend some of her/his work time with the management of school feeding. In such cases, the corresponding share of the salary of the DEO director should be included as a school feeding cost.

21.3. School staff

Normally, there is also school staff that works to make a school feeding programme function – including the head teacher, a designated school feeding focal point teacher, sometimes an additional storekeeper, etc. While this staff is being paid, the share of their work dedicated to school feeding should be made visible as a cost of school feeding. The coverage of that part of their salaries will then later be counted as a contribution by the Government entity covering that budget (normally the Ministry of Education).

When establishing the comprehensive costs of an NSFP, the present model of school feeding should be applied – and all cost items should be included that are seen as necessary to assure the good quality of the programme. For this reason, this section could also include some additional staff. For example, in Rwanda, at present only joint primary and secondary schools have an accountant. For the Financing Strategy, it was proposed to also include the costs of an accountant in every school, also stand-alone primary schools, as a measure to ensure full accountability with respect to the increasing resources being channelled to the programme.

For the calculation, one needs to establish:

- Which number and kind of staff at each school is carrying out work to make school feeding work at school level;
- Which share of their work time does each kind of staff dedicate to school feeding, on average; and

- What is the gross salary of each of these staff members.

Answers to the first two questions can be obtained through interviews at a number of schools, while salary scales should be available from the Ministry of Education.

21.4. School level committees

Many NSFPs foresee an important role for school-level committees, through which parents and communities can engage in programme management. At times, these are sub-committees to wider-mandated School Management Boards, at times, there are more than one such committee (e.g. in Rwanda) where School Feeding Committees determine menus and food items to be bought, and recruit cooks; whereas separate School Tendering Committees ensure the procurement of food according to the established procurement rules. For school staff participating in these committees, their time spent on the committees should be included in the estimation of the share of their worktime spent on school feeding (see previous section).

For parents and other community members on these committees, as a point of departure, they will not be paid – not least as they are in fact working in the interest of their own children. However, as for e.g. volunteer cooks, the value of their time could be considered as a cost of school feeding, which is then correspondingly counted as a parent or community contribution, as well. In addition, in some cases, it may be justified to actually provide committee members with some kind of encouragement to ensure a certain stability of committees.

SFFS calculations of the value of such contributions can be oriented at the national minimum wage (where applicable), applied to the share of a full-time work position that committee members actually spend on this engagement. Where no national minimum salary is established, an adequate level of possible compensation should be established with the Government and school-management.

21.5. Office premises

Where an entire unit or agency is dedicated to managing an NSFP, the costs for the office premises of this entity are usually included in its budget. However, this is not always the case. In addition, present premises may not be conducive to good programme management. During the preparation of the SFFS, it could be assessed which kind and quality of premises would be adequate, and what such premises would cost – e.g. if they were rented. In addition, fixed and running costs for adequate heating/cooling, power supply and internet connectivity can be included.

Where only part of the staff spends (part of) their work time on school feeding, the costs for office premises that can be attributed to school feeding may be negligible. Otherwise, the corresponding share of costs for office premises can be calculated by dividing the total cost of the office by the share of staff time spent on school feeding (as part of all work time of all staff in the office).

21.6. Equipment

School feeding management staff needs adequate equipment to be able to effectively carry out their tasks. Such equipment includes laptops, tablets, office furniture, and maybe other items. For off grid locations, these

require powering, normally provided by standalone solar systems that need to be sourced from a local retailer that ensures warranty, maintenance and repair. Direct current appliances are to be preferred in this case.

For the SFFS, establish which equipment is required for which staff, determine in-country unit costs, as well as frequency of required replacement.

With respect to equipment for staff that uses equipment only partly for school feeding, determine if the share for school feeding can be neglected or if it should be calculated; and in case of the latter, include only the relevant share of the cost of equipment. In particular where existing staff already has the required equipment before the staff takes up school feeding tasks, at least the fixed cost may be neglected, and only partial running costs be included. By contrast, where existing staff only needs the equipment because of new school feeding tasks, these costs need to be included.

22. Monitoring, Reporting and Evaluations

The task of monitoring, reporting and evaluations are easily forgotten, and include many items. It may therefore be easiest and most transparent to keep this aspect of a quality NSFP separate and explicit. However, care has to be taken not to double count cost items, neither staff, equipment or other items.

22.1. Separate monitoring staff?

The first cost item to be considered concerns staff. This is NOT staff in charge of overall management, and already included in the calculations for management. Where, e.g. one staff member in a central or subnational school feeding unit is in charge of monitoring and reporting, the costs for this staff member can either be counted under management or under monitoring – but not under both. If it is decided not to include such staff under management costs, then salaries and associated costs for this staff member have to be included here.

In some countries (e.g. Nigeria), there are specific staff recruited only for monitoring. In Sierra Leone, implementing partners consider the recruitment of community monitors to ensure programme monitoring that is independent from the public administration. The costs for these staff have to be included here. By contrast, in Rwanda, the monitoring of and reporting on programme implementation is the task of district staff already covered under management costs.

22.2. Tablets and communication

Even if staff itself is already included under management costs at central, subnational or school level, there may be some equipment that this staff requires mainly for monitoring purposes. If that is the case, such equipment should be included here. For off grid locations, the same applies as for equipment under section 21.6 above.

Typically, such equipment includes tablets, laptops, etc. For the cost calculation, information is required on

- The different items required
- The number of each item
- The in-country cost for each item; and
- For running costs, the frequency, with which items have to be replaced, potential service fees or software licences, telecommunication fees, etc.

22.3. Transport

An important part of monitoring are actual on-site visits and inspections, which can also serve individualized training purposes. For this, means of transportation, i.e. vehicles, are required. In urban areas, this may be less relevant, as schools to be visited are close to each other, and different transportation services are available (monitoring staff can use their private car (against cost-reimbursement), or a taxi) – only if these options are not feasible, or deemed more expensive, the acquisition of vehicles should be considered. By contrast, in rural areas, not only are vehicles required, these will also often have to be adequate for at times bad road conditions (i.e. 4x4 vehicles may be needed). In addition, drivers for such vehicles may be required, too.

As before, for the cost estimate for vehicles, information is required on

- the number and kind of vehicles required;
- the in-country cost of each kind of vehicles; and
- the share of running time that vehicles are actually used for school feeding.

For running costs, information is need on

- the budget required for normal servicing; and
- the frequency with which vehicles have to be replaced.

In addition, the number and salary of drivers has to be included where drivers are required, and where drivers are recruited for any driving for all kind of purposes (e.g. as county government driver), the approximate share of their work time spent with school feeding.

It is important to include different options – e.g. if instead of buying vehicles and recruiting drivers, would it be more efficient to rent vehicles with drivers only for the days when inspection missions are actually taking place?

22.4. Travel costs

Travel costs mainly include Daily Subsistence Allowances for staff; and fuel expenses.

Staff carrying out monitoring and inspection visits have to sustain themselves. Most countries have specific rules on travel allowances. In these cases, the cost calculation should be based on an estimate of the number of days/nights that monitoring staff will travel away from their duty station (e.g. the provincial capital), potentially disaggregated by different geographic areas, if there are different levels of allowances for these, to be multiplied with the established government allowance.

In Rwanda, for example, this cost estimation included far more days in the field for district staff, however, at a much lower rate, and fewer days in the field for central level staff, at a higher rate – the different rates being justified as district staff will in most cases be able to return home for the night, whereas central level staff on in-country missions will stay more nights away from their duty station.

Where there are no standard allowances, staff should be reimbursed for their justified expenses upon submission of receipts. In such cases, the cost calculation should include estimates of such expenses for meals, hotel and potential other items.

With respect to fuel costs, an average distance and number of monitoring missions should be estimated; and the total mileage be multiplied with the average consumption of fuel (and other consumables, such as lubricants) per km, and the in-country costs per litre.

22.5. Reports and communication

Much of the obtained, aggregated and analysed information prepared by monitoring staff will be conveyed electronically. However, some key products, e.g. an annual School Feeding Performance Report, might deserve to be printed and distributed to relevant stakeholders – in particular where such products form the basis of discussions in stakeholder events (see below). In addition, monitoring reports and similar information on the programme may also be used to raise general awareness of and support for the programme, and depending on the communication strategy for the programme, such material may have to be reproduced and distributed – or displayed in public places.

For the cost calculation, information is required on:

- The kind of information and communication products the distribution of which requires printing, display, or other forms of communication
- The number of each of these products
- The in-country costs for each of these items.

22.6. Events

The NSFP may want to organize events at central and subnational level, to which stakeholders are invited to be informed of the purpose, functioning and progress of the programme, and to discuss the way forward, including how potential challenges can best be addressed. Such events can play an important role in fostering joint understanding across sectors and immediate spheres of interest between such stakeholders, and by consequence promote joint ownership and a broad basis of support.

For cost calculations, the following items have to be considered:

- Which events at which level are required or desirable
- How many participants would be invited to each event?
- Would these participants have to travel and sustain themselves on their own account, or would allowances have to be paid?
- Does the relevant level of government have a venue where the event can be hosted for free (e.g. the assembly hall at the provincial headquarters)? Or would it have to rent an adequate venue? In the latter case, what are the costs for such a venue?
- If the renting of a venue includes the provision of meals etc., can potential allowances be reduced correspondingly?
- Are any additional staff / facilitators / rapporteurs required for any of these events, and if so, what would be the cost?

22.7. Surveys and evaluations

The regular monitoring of an NSFP may have to be complemented by a number of specific surveys or evaluations.

Surveys would assess the context or performance of specific questions, e.g. the development of prices, the share of food bought from local farmers, farmer organisations or processors (and other sources), the timeliness of fund reception by implementing actors, etc. They would ideally be led by the main entity in charge of school feeding, but could typically be supported by external partners.

For the SFFS, it will be important to have a rough understanding of which surveys are foreseen, what they would approximately cost, and how costs are expected to be shared between the Government and partners.

In addition, an NSFP should also be subject to external evaluations, ideally no less than every five years. Such evaluations would complement available monitoring information and programme reports with more in-depth assessments of the programmes relevance, effectiveness, efficiency, as well as sustainability; and would formulate recommendations on how each of these aspects could be improved, if that is found relevant. Evaluations should ideally be external, i.e. implemented by an independent team of consultants with the right mix of expertise. This would guarantee both the technical quality as well as the professional independence of the evaluation, which are both crucial to ensure good quality findings and conclusions, and the formulation of relevant recommendations.

For the SFFS, ideally, a lump-sum for each evaluation should be estimated, which would cover their full costs including professional fees, travel expenses, and potential events. The budgets required depend on the size and composition of foreseen evaluation teams, the costs of travel to and inside the country, etc.

23. Capacity Strengthening

Capacity strengthening encompasses ensuring an enabling environment, as well as ensuring adequate institutional and individual capacities.

The Government can ensure the required **enabling environment** by establishing an adequate policy and regulatory framework – costs for this should normally be covered by the budgets in place for Government staff, parliamentarians, etc. In addition, the enabling environment would also include the provision of adequate funding and a reliable and efficient system for public finance management – both aspects being covered by normal Government budgets, too.

Institutional capacity requires the mandates, systems and tools for different institutional actors to be able to function efficiently and effectively. Mandates should be part of normal Government business. Systems and tools with respect to the management, planning, monitoring and reporting for school feeding may have to be developed, including the establishment of such systems with other national Management Information Systems (MIS),e.g. for education and health, which will allow assessing if and to which extent school feeding is in fact achieving the outcomes it pursues. The costs to develop and install such systems and tools are completely

context specific – for the SFFS, ideally, lump-sums for different parts should be estimated, ideally in conjunction with technical partners who would contribute to the developing, piloting, installation and funding of these.

Finally, **individual capacities** depend on the number and kind of staff, as well as their skills. The costs of the right number and kind of staff required are already covered above under the costs of implementation, management and monitoring. With respect to the skills of this staff, these can be strengthened in several ways, including guidance material, training, and standing support systems.

Guidance material should be based on the specific model of school feeding chosen for an NSFP. It can be developed either by the Government itself, by external consultants recruited by the Government for this purpose, or by technical partners. Regardless of the solution, ideally, local training or academic institutions, that could later provide systematic training, should be involved in the development of such guidance material. In all cases, a lump-sum for the costs of developing guidance and reproducing and distributing it to the relevant staff should be estimated, ideally jointly with relevant partners.

Training should ideally be systematic and frequent, to ensure that all staff with responsibilities for the planning, management, implementation, monitoring and reporting on an NSFP at all times have the required skills to carry out their tasks in an efficient and quality manner.

The Government and its partners could consider a system, where all staff newly taking up a position with school feeding related tasks systematically would be included in training. Alternatively, standing curricula (e.g. for teach training, for heads of schools, etc.) could incorporate additional modules on school feeding. Depending on the chosen system for training, costs can be estimated using the number of staff expected to require training on different subjects per year, multiplied by their cost of participation (travel, per participant fee remuneration for the training institutions).

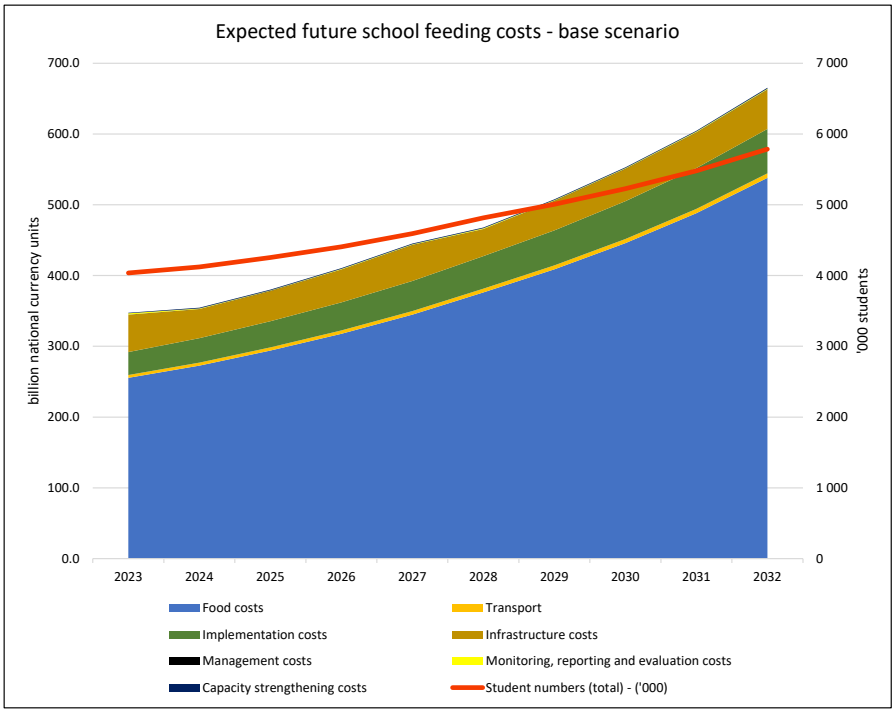
In addition to systematic training, all staff with school feeding tasks should have access to standing support systems. These can consist e.g. of a website, where the central entity in charge of school feeding shares updated information on the programme, in particular any changes to established practice, or can answer any questions that different staff might have. In several countries, sms-or What's App groups have been established among school feeding actors, where either the central entity can provide guidance, or where actors can ask questions to their peers, and receive advice on how different issues can be resolved. Such standing platforms can also help to share good practice between different areas, e.g. where one district has tested a contract type that was successful in ensuring the reliable supply of good quality food from local producers or processors. The costs of such standing support systems are often negligible, and may mainly be limited to telecommunication costs, as all staff costs are already covered under programme implementation, management, and monitoring.

24. Summary

The final section of this part of a Financing Strategy would summarize all costs that are foreseen to ensure good quality implementation, management, monitoring and reporting of the NSFP in its present form. This can be

done e.g. in table form, showing the estimated full costs of school feeding for the base year and for the full period of the Financing Strategy.

Ideally, the summary of costs and their expected development should also be illustrated by an informative graph. The graph shows the expected development of costs for a school feeding programme, using its present modality but including all costs that are deemed relevant (even if the present programme does not yet consider these costs). Cost increases are driven by increasing student numbers, and in particular an average rate of inflation of 5 percent.



Not least, the summary of costs could also provide information on two aspects that would allow international comparisons, i.e.

- The share of different cost items of the total costs; and in particular
- The cost per student per year and its development during the strategy period.

Where different scenarios are developed, e.g. for the speed of programme expansion as in Sierra Leone, the summary section should show present cost developments under each scenario, to illustrate the difference between these.

In a Financing Strategy document itself, everything included in this section on costs should only be summarized; while all details should be included in a technical annex. This ensures that the strategy is kept concise and non-technical, while all details and underlying reasoning and assumptions are still documented.

Present and Potentially Reduced Funding Gap

Based on the estimated comprehensive costs, and the present and extrapolated contributions, it is then possible to calculate the funding gap under present conditions. Thereafter, various ways of reducing costs – and thus the funding gap – can be explored.

Where different scenarios e.g. for the speed of expansion are assessed, the present and reduced funding gap should be explored for all of these scenarios.

25. Present Funding Gap - Contributions

The present funding gap is identified by subtracting present and extrapolated contributions (see below) from full costs (see separate guidance on the calculation of costs).

The establishment of comprehensive present and expected future costs of school feeding define the overall extent of the sustainable financing required. To put the costs into perspective and define the funding gap sill to be covered, as a first step, the present and extrapolated contributions have to be established, and then subtracted from the expected costs.

It is important here to consider inflation in the same way as it was considered when future costs were determined – either by including expected inflation, or not. However, for Government contributions, unless they stem from already presently available budgets, these have to be kept constant to not burden future fiscal space. If by contrast it is decided to extrapolate Government contributions in the same way as they have increased in the past, e.g. as a constant rate by student covered, then it has to be remembered that expected future economic growth, to be explored in the section on potential additional Government funding, has to be discounted for such increases. Otherwise, the foreseen future Government budgets available for school feeding would be double-counted.

25.1. Government

Government funding of school feeding is normally composed of several budgetary streams. One of these may consist of an explicit budget line for school feeding, or a school feeding subsidy. The extent of this contribution should be easily available from recent Government budgets. When quantifying this Government contribution, it is important to only count the level of funds actually disbursed to implementing actors, not the funds included in – even approved – budgets. Considering budgets instead of actual disbursements would risk to paint an overly optimistic picture.

In addition to such explicit Government funding for school feeding, they may be several additional budget lines contributing to school feeding. Here it is important to remember all the additional costs items that were included in the previous section: many of these cost items may already be funded.

For example, the share of work time that existing government implementation, management and monitoring staff spend on school feeding is already covered by their salaries, which are paid for by national or subnational budgets. (Only where new staff is proposed by the SFFS, this is not yet covered by the present Government payroll.) The same is true for the equipment of this staff, or for vehicles already being used by this staff. The

utility costs borne by schools are usually taken from the capitation grant or similar that schools receive from the Government to be able to function. At times, infrastructure investments are being made not from school feeding, but from parallel funds (as is the case in Rwanda). Not least, deworming and WASH are usually funded from different budgets than those for school feeding.

It is important to accurately consider all of these contributions to provide a realistic picture of what the Government is already providing.

In addition to quantifying these contributions, it will also be useful for a Financing Strategy to explain, how these contributions are funded. Are they derived from general Government revenues (i.e. taxes or other public proceeds)? Is there any earmarked (share of a) tax or proceed for school feeding? In particular, to which extent can the Government's contribution to school feeding be considered funded by external partners through budget support or earmarked support? The latter question is important as the temporary support from external partners to be identified further below will have to come in addition to what such partners are already contributing to school feeding. Information on these questions is best obtained through interviews with knowledgeable staff of the Ministry of Finance.

25.2. Parents and communities

Some NSFPs foresee a parental contribution. Similar to the contributions of the Government, it has to be established to which extent the foreseen contributions are actually being made. For example, in Rwanda, the initial cost-sharing regime expected parents to provide 60 percent of the estimated food costs to schools. However, a School Feeding Survey found that schools only received about half of the expected parental contributions. This has changed with an updated cost-sharing regime, which only foresees parents to provide 10 percent of food costs – a share sufficiently low that it can be expected to be received in full by schools.

Similarly, where parents pay for eating utensils, or other items included in the costs of school feeding, these contributions have to be considered here in the same way as were the costs. In addition to such monetary contributions, communities (which are mostly the parents of students) normally also provide other, in-kind contributions. For example, where community volunteers prepare meals, the value of this work established in the previous section has to be counted here as a parental or community contribution. By contrast, where donations of food or provision of labour are ad hoc, they may be difficult to quantify.

Contrary to Government contributions, parental contributions can be considered here to increase along paths observed in the past – e.g. in relation to increasing student numbers. The reason for this difference is that future parental contributions are not fed from a Government's future fiscal space.

25.3. Other national actors

In addition to the Government and parents / communities, other national actors may already be supporting the NSFP. This is often the case for faith-based organisations, as churches run many of the schools supported by school meals. Similarly, national NGOs may provide support to school feeding by funding or facilitating one or several elements, including school gardens, social and behavioural change communication, monitoring, etc.

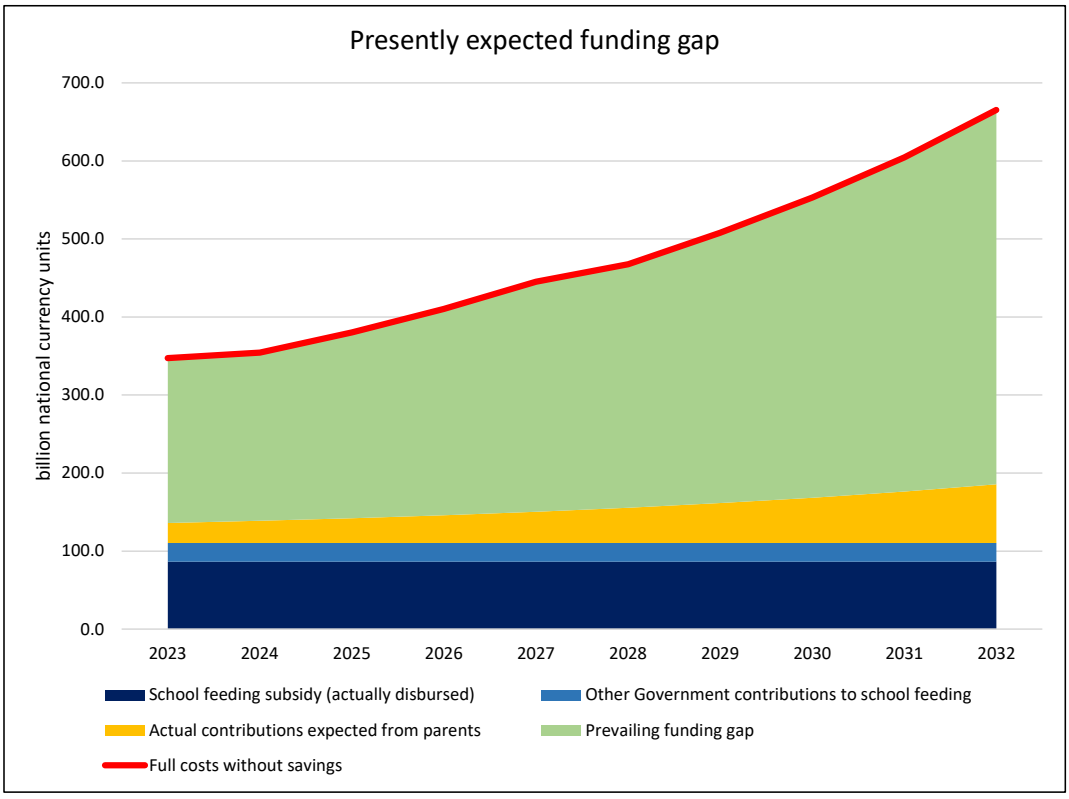
Not least, the private sector may provide support to school feeding, either through funding under corporate social responsibility umbrellas, or providing technical support, e.g. with respect to the storing of food, refrigeration, transport, etc.

The difficulty with all these potential contributions is to quantify them – as more often than not, they are ad hoc, local, and depending on personal inclinations. Information on the average extent / value of such support is normally difficult to find. Where such contributions cannot be credibly quantified, they should rather not be considered as part of a Sustainable Financing Strategy. On the other hand, where there are more general agreements describing such support, or e.g. institutional relations as the basis of somewhat stable contributions in the past, they may be considered – even if such relations do not concern the entire NSFP, but only e.g. one province or other geographical entity. The decision to include contributions from such other national actors should follow specific guidance from the Government.

25.4. International funding sources

Finally, present external funding has to be considered. As funding to the Government – general budget support or earmarked funding – which is then channelled to school feeding has already been included under government funding above, this section should only consider direct external funding to school feeding, e.g. for one partner implementing school feeding, or a certain selection of schools. The decisive factor for including such contributions here or under Government funding is the question, if they appear in Government budgets. As in section 4.1, it is important to include present external funding as the SFFS will explore further below which additional funding is required.

It will be helpful the illustrate the result of this calculation in form of a graph–- as e.g. the one shown here. Actual numbers in a table may be more helpful in an annex.



26. Potential Efficiency Gains

There are usually several options to pursue efficiencies, without compromising the coverage, number of days on which meals are provided, or the nutritional quality of school meals. Such options include:

- Alternative food baskets
- Alternative procurement modalities
- Tax exemptions
- Fuel-efficiency
- Lower costs for school feeding and WASH infrastructure
- Other options.

For each option, it should be explored:

- If there in fact are feasible options; and
- How much of the present cost item could be saved – for this, it will be helpful to provide a modest and a high estimate of savings.

If savings seem possible, but can at present not be quantified, these possibilities should still be mentioned, so they can be followed up on.

26.1. Alternative food basket

There are many ways how food baskets and school menus can be designed. Maybe the one presently applied is not the most cost-efficient one?

Systematic use of available electronic planning tools can save significant funds. One such tool, 'School Meals Planner PLUS' (smpplus.wfp.org) is an easily accessible, online, open-source application equipped with algorithms and linked to local market information. It has shown to enable savings between 5 and 10 percent of food costs.[5]

If this or a similar tool is not yet applied by an NSFP, then a Financing Strategy could propose:

- Modest savings: 5 percent of food costs
- High savings: 8 percent of food costs

26.2. Alternative procurement

Another variable with great influence on food costs is the way the required food is foreseen to be procured. There are many different models for this, from full centralized (all food is bought by a central actor and transported to schools); to semi-decentralized (food is bought e.g. by a sub-national entity, and brought to schools); fully decentralized (food is bought by schools); third party procurement (companies are contracted to procure food, transport it to schools, and prepare and distribute meals), local caterers – or mixed models, that

[5] The use of SMP PLUS allowed efficiency gains in this range for example in Mozambique and Nigeria; and of even 14 percent in Sri Lanka.

use different types of procurement for different types of food (e.g. dry food, processed/fortified food, or fresh food).

All of these models have some strengths and weaknesses, which have to be carefully weighed. It can be said, however, where models are otherwise equal, procurement by schools may be more expensive, as they buy small quantities and thus have little bargaining power. But even if schools are maintained as the entities responsible for procurement (which has many advantages), more collective bargaining for food supply by clusters of schools, or for all schools within a district, may allow considerable efficiency gains.

26.3. Tax exemption

If the procuring entity has to pay Value-added tax (VAT) or other / additional taxes on food, this adds to the costs of the programme. At the same time, waiving such taxes for food procurement under a school meals programme can make it more attractive for processors or farmer groups to enter into contracts with a school meal procurement entity, if e.g. the economic benefit of the tax waiver is shared between buyer and seller.

For this option, it has to be explored:

- if the government is interested at all;
- what the level of the waived tax is; and
- which share of the saved tax can be expected to benefit the procurement entity (it should be at least 50%).

With this information, a modest and high saving scenario for a tax waiver can be calculated.

26.4. Fuel-efficiency

School meals consume considerable amounts of energy for meal preparation. If done with biomass, this causes environmental damage, is harmful to the health of cooks, contributes to global CO_2-emissions and is also expensive.

An SFFS should therefore explore to which extent fuel consumption can be reduced using efficient appliances, or foods that are quicker to cook (e.g. whole grain fortified maize meal instead of unground maize) or energy conservative practices (using lids, pre-soaking beans, using dry firewood, lowering the fire intensity during simmering etc).

When grid connection is available, electric pressure cookers are the cheapest and cleanest option. This could be the case even if a mini-grid is present, although the cost of electricity would be higher. When supply is available and affordable, Liquified Petroleum Gas or Natural gas are still cleaner and cheaper than charcoal and firewood. Ideally, only clean cookstoves would be promoted. Considering health, environmental and social co-benefits the introduction of clean cooking solutions is preferable even when the fuel is collected and therefore free of

charge to the school, however, as it is the school to carry the burden of fuel costs but not to gain from the co-benefits, adoption may be problematic.

26.5. Lower costs for school feeding and WASH infrastructure

With the global growth of school feeding programmes, there is increased interest in providing good-quality designs for school feeding and WASH infrastructure that can be built and maintained at lower cost. Such options should be explored.

26.6. Other options?

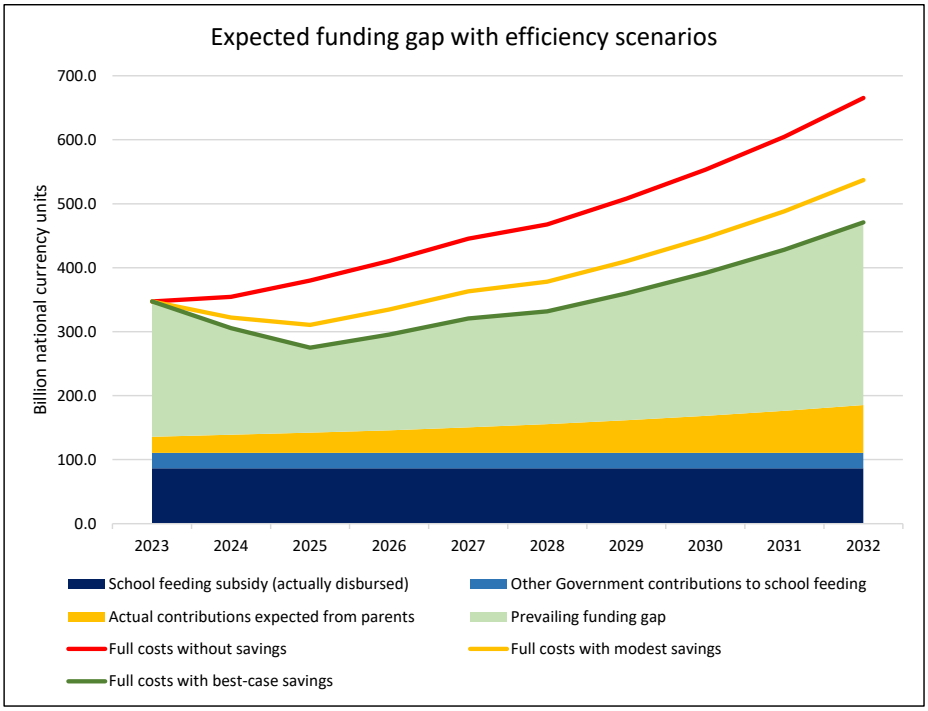
Any context may offer other and additional options for increasing the cost-efficiency of a school feeding programme. For this reason, it is important to involve many different partners (e.g. implementers of small programmes) which may come up with good solutions. For example, systematic collection and storage of rainwater can help improve the functioning and reduce the costs of e.g. watering a school garden, or operating latrines.

26.7. Summary

Each of the quantifiable options for efficiency gains should include at least two estimates of savings, one modest, one high. These can then be combined, by combining all modest estimates and all high savings estimates into modest and high efficiency scenarios.

Potential efficiency gains		Percent cost reduction		
		no savings	modest savings	best-case savings
Food costs	School meals planner	0	5	8
	Collective bargaining	0	10	15
	Tax waiver	0	8	12
	Total	**0**	**23**	**35**
Transport		**0**	**5**	**10**
Fuel		**0**	**20**	**30**
Utilities		**0**	**5**	**10**

These scenarios can then be illustrated, as building on the previous graph on the presently expected funding gap (draft):


Expected funding gap with efficiency scenarios
Billion national currency units
700.0
600.0
500.0
400.0
300.0
200.0
100.0
0.0
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
School feeding subsidy (actually disbursed)
Other Government contributions to school feeding
Actual contributions expected from parents
Prevailing funding gap
Full costs without savings
Full costs with modest savings
Full costs with best-case savings

Increased National Funding

When options for efficiency gains are exhausted, the SFFS will have to explore how additional resources can be channelled to the programme (alternatives, e.g. reducing coverage or the speed of expansion, are addressed in section 33 below), focussing on national sources, which include the Government, as well as other national sources including parents/communities, private sector, etc. – as only national sources can be sustainable.

27. Government

While Government funding has to be considered from both the central and subnational levels, and across sectors, the present section focusses on central Government. However, a Financing Strategy may be able to consider funding from subnational levels, too. Depending on the exact form of decentralization, subnational levels may have their own sources of income; and/or may have large room to prioritize the use of resources transferred from the central level. Within the same country, decentralized entities (States, provinces, districts, counties, etc.) may have different levels of income and wealth; and they may have different development priorities and interest in the potential benefits that school feeding can bring to their population – e.g. in areas with good agricultural potential, but insufficient market access. An SFFS that includes potential subnational Government contributions should therefore disaggregate the existing entities, establish criteria, and arrive at a modest and a high estimate for the total contributions that could be expected from the most relevant entities.

27.1. Present political economy

As a basis for the further considerations, the SFFS should briefly describe the present political economy in the country. This would typically go into more detail than the general context description in section 7.1. Information to be presented includes the following:

- Present GDP per capita, and Gini-coefficient
- Level and past trends of Government budgets
- Budget/public spending as a share of GDP (i.e. the tax-to-GDP ratio)
- Level of debt and share of debt disbursement / GDP
- Official Development Assistance (ODA) as share of GDP
- Is ODA earmarked for certain sectors / areas of intervention? Is it provided as general budget support? (this information will have to fit with the information in sections 25.1 and 25.4).
- Budgets allocated to different sectors (education, health, social protection and agriculture) – put into perspective by the levels recommended in international declarations or national commitments)
- What is the present share of the school meal budget of total GDP?
- Where do NSFP funds come from? general Government revenues? an earmarked specific tax? Other?
- If school feeding is presently funded from general Government revenues, are these first channelled to one or more sectors, or are they directly channelled to a (supra- or multisectoral) NSFP budget?
- If school feeding funds are first channelled to one or more sectors, which share of these sectoral budgets do they represent?
- Is there a prospect of additional sectors providing contributions to school feeding from the present Government budget?

- The level of budget execution (actual disbursements) vs. allocations.

The above information can be found in the World Economic Outlook (WEO) of the International Monetary Fund, as well as in official Government budgets and budget execution reports of the Ministry of Finance.

27.2. Outlook for increased Government funding

The above description of the present political economy provides the basis for a discussion of the outlook for increased school feeding funding from the Government. Two key questions have to be answered for this:

- How can the fiscal space be expected to develop? and
- Which share of future fiscal space can be expected to be channelled to school feeding?

Future fiscal space depends on basically three[6] variables:

- the expected GDP growth; and
- the expected tax-to-GDP ratio;
- the debt burden.

Information on these variables can usually be found in WEO data, with forecasts about 5 years into the future.

For the growth of GDP, it is important to consider inflation in the same way that it was considered with respect to costs: if costs include inflation, then expected GDP growth should, too; if costs were calculated without regard to inflation, then the same assumed rate of inflation has to be subtracted from expected nominal GDP growth. Based on past trends and forecasts, an SFFS could work with three scenarios of future average GDP growth, one low (e.g. 1 percent lower than average forecast), one medium (e.g. 0.5 percent lower than average forecast); and one high (the average forecast).

With respect to the tax-to-GDP ratio, the IMF estimates that the average low and lower-middle income country has the capacity to sustain a ratio of up to 23 per cent tax-to-GDP.[7] Going beyond these rates could risk impeding a country's economic development. For the SFFS, it is important not only to analyse past trends and future forecasts, but also to check if there are specific national strategies in this regard. For example, in Rwanda, past years have shown a consistent growth in this ratio of around 0.3 percent per year. For 2023, WEO data expect the ratio to reach 18.9 percent, i.e. still well within the limits of what the IMF estimates LMICs to be able to sustain. Rwanda's Medium-Term Revenue Strategy 2021/22 to 2023/24 aims to continue this steady increase of the revenue/GDP ratio to reach 21.5% by 2025. For the estimation of future revenue in the Rwanda School Feeding Financing Strategy, three scenarios of 0.20, 0.25 and 0.30 percent average annual increase of the tax-to-GDP ratio were calculated.

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[6] In addition, fiscal space also depends on budgetary efficiency; however, the exploration of this variable and considerations of how to improve it will normally go far beyond the scope of a School Feeding Financing Strategy.

[7] Sustainable Finance Initiative for School Health and Nutrition: School Meals Programmes and the Education Crisis – A Financial Landscape Analysis (2022), p. 33; https://educationcommission.org/wp-content/uploads/2022/10/School-Meals-Programmes-and-the-Education-Crisis-A-Financial-Landscape-Analysis.pdf

It could be considered to include in an SFFS also some considerations on HOW the tax-to-GDP ratio can be increased, e.g. by discussing a number of criteria for the preference of new or increased taxes and charges; and some calculations of the additional revenue that could be mobilized by each of these options. However, as these considerations are very political, this should only be worked on if the Government specifically requests it, and if the it is within the capacity of the team working on the strategy.

The second main variable with respect to additional Government contributions to school feeding is the question, how much of a growing fiscal space the Government is able and willing to channel to school feeding. This question is easier in cases where the Government decides to introduce one earmarked tax or charge, all proceeds of which will automatically be dedicated to fund the national school feeding programme. It is more difficult where this funding will come from general Government revenue.

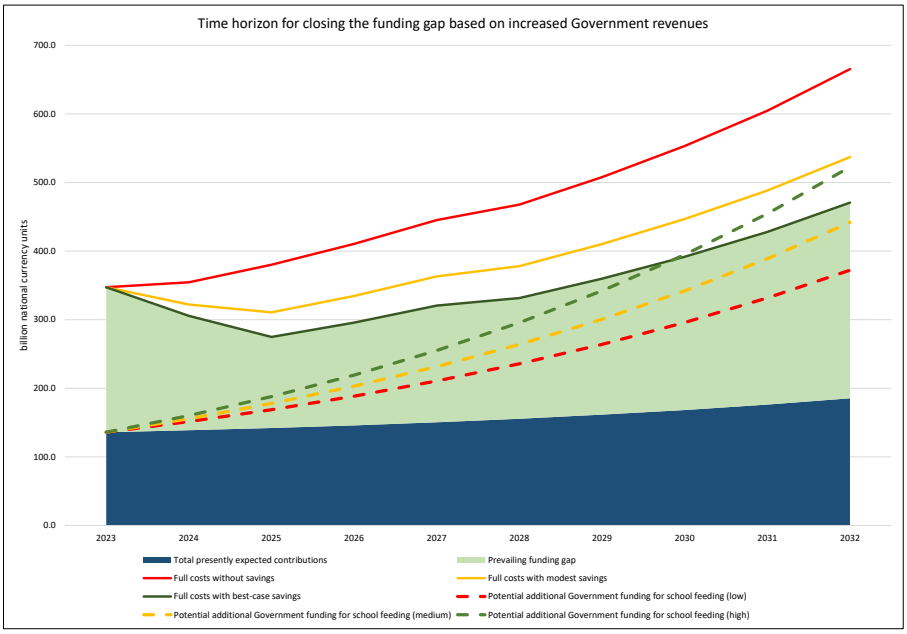
In this respect, the analysis of the previous section on the present way of Government funding school feeding, as well as the level of this funding in relation to relevant sectoral budgets, is important. For example, if school feeding is funded form the national budget for education, and takes up 15 percent of this budget, it will be difficult to increase funding to school feeding from this budget line: 20 percent of the general Government budget is usually the level to which Governments have committed (and beyond which it is difficult to increase funding for education); and within the education budget, it will be difficult for school feeding to claim a greater share without risking to infringe on core education tasks (teacher salaries and training, school infrastructure, curricula and learning material).

For this variable, too, a low, medium and high scenario can be established. For Rwanda, these scenarios were 4, 5 and 6 percent of the additional revenue that could be channelled to school feeding. These scenarios, of course, must be agreed on with the government, that must maintain the right mix of investments across all needs to optimally promote national development.

Finally, current rising debt burden is putting a growing constraint on domestic budgets in a number of countries, shrinking fiscal space and preventing any additional spending on school feeding programmes. The analysis of debt level and debt sustainability is then crucial, together with the debt structure (who are the main creditors? What is the share of private debt? Etc.). Depending on the context, opportunities for debt swaps could then be considered.

27.3. Summary

A summary section should then briefly show, how far and by when the Government itself could sustain the full costs of school feeding. An illustration of this should therefore combine the full costs of school feeding (with no, modest and high efficiency gains), present and extrapolated contributions, as well as a low, high and medium scenario for additional government contributions (see for example the corresponding illustration, again building on the two previous graphs on costs, funding gains and potential efficiency gains.). The graph shows that under the scenario for high additional government contributions (green stippled line), all costs could be covered from national sources by 2030, if high efficiency gains are achieved; and by 2033 if modest savings are made.



28. Other Sources for Increased National Contributions

Other national sources for school feeding funds could include:

- Contributions from parents / communities
- Private sector
- Crowd funding platforms
- A national lottery
- An annual national campaign
- User fees

or other forms of resource mobilization that could be identified in a specific context.

28.1. Parents

In many countries, parents are supposed to contribute to the costs of school feeding. This expectation should be carefully balanced: while it is healthy that parents and communities contribute, it also has to be considered that school meals are often intended (among others) to provide relief to poor households. At the same time requesting such households to cover part of the costs of school feeding would diminish this outcome – and

relying too much on high parental contributions might result in implementing actors not receiving sufficient funds to cover food and other costs as required.

The Government of Rwanda has made this experience: the initial expectations that parents would cover 60 percent of the food costs of the programme was frustrated, as schools only received about half of the parental contributions expected – interestingly, the problem was greatest in primary schools, where the share of children from poor households is far higher than in pre-primary or secondary schools.

For this reason, where parents already cover about 10 percent of food costs, or e.g. the costs of cooks and of fuel, it should be discussed if additional contributions should in fact be requested. Where school feeding is newly introduced, one could request contributions that amount to about 10 percent of food costs. However, where school feeding is already being provided without any expected parental or community contribution, it will normally prove difficult to introduce such a requirement.

It can also be considered if the introduction of parental contributions differentiated by their wealth would be acceptable and politically feasible.

28.2. Private sector

Depending on the context, there may be considerable potential for contributions from the private sector: many larger companies have Corporate Social Responsibility (CRS) programmes or funds; and many would even be interested in investing e.g. in the reduction of CO_2 emissions by schools (e.g. funding fuel-efficient stoves, solar panels, electrical pressure cookers, etc.) as part of their climate strategies.

Further, companies could go beyond donating some funds from their CRS portfolio, but rather engage in joint fundraising campaigns with their customers, e.g. topping up any funding provided by customers, adding a minute extra charge to fees, goods or services that customers can voluntarily agree to pay, etc.

For a national school feeding programme, it would be good to be able to count on rather stable and reliable contributions, rather than ad hoc donations. To achieve a more predictable flow of revenues, the Government could enter into actual public-private partnerships with relevant companies. Alternatively, or in addition, all funds from the private sector could be channelled to a National School Feeding Fund, and from there to implementers: this could help to reduce too large fluctuations of funding, and assure funders that resources will be managed in a transparent and accountable manner under the national public finance management system.

The level of funding that can be expected from the private sector depends completely on the specific context, including the investment climate, the economic growth, and the presence of relevant companies in a national economy.

28.3. Crowd funding platforms

A government could consider creating an electronic crowdfunding platform as for example WFP's 'Share the meal'. Such a platform could in particular target the diaspora that might be interested in supporting school feeding in a simple way, knowing that resources will be used in a transparent and accountable way.

Revenues from such platforms, which could also be channelled to a National School Feeding Fund, are hard to predict. Maybe this will become easier once more examples for such platforms have been implemented.

28.4. National lottery

A government could also consider establishing a national lottery or other gaming scheme. While gaming as such is not anything Governments should promote, many European countries use such schemes to fund social development programmes. The desirability of such schemes has to be carefully considered by a government; proceeds are not easy to predict until some examples are available.

28.5. Campaigns

National campaigns could be yet another way of raising additional funding for school meals, or more comprehensively school health and nutrition. However, the proceeds from such campaigns, in particular in poor societies, are doubtful.

28.6. User fees?

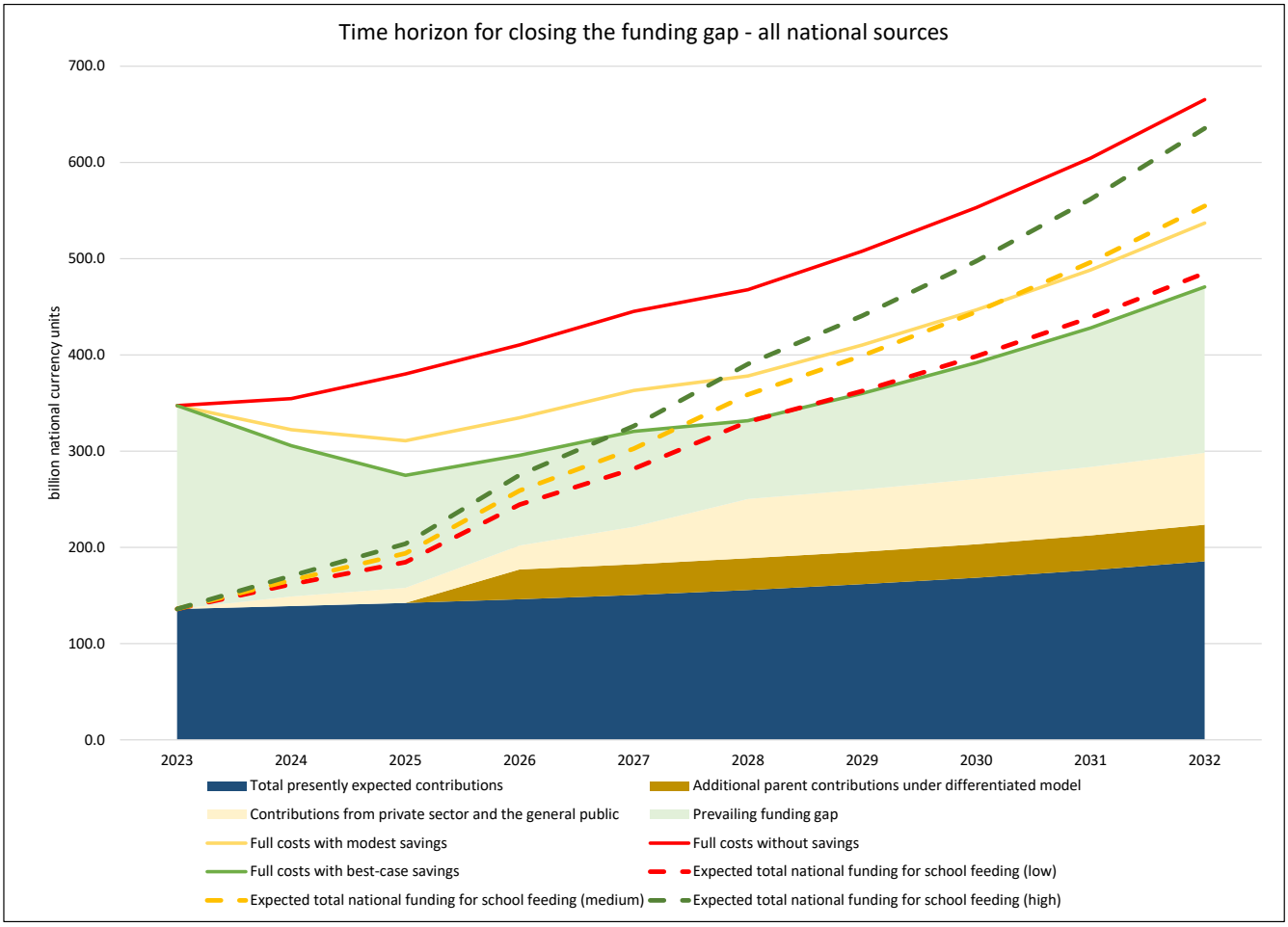
User fees, such as e.g. water fees from communities that connect to a school's borehole, can be a useful source of income where the establishment of such boreholes encompassed by the financing strategy. Such fees should be directly used to maintain, repair and replace the relevant installations, and should as such be accounted for separately to other contributions.

Possible other sources of income that could be channelled to school feeding could e.g. include carbon revenues, where a programme can demonstrate significant reductions of CO_2 emissions.

29. Summary

Only the additional funding sources that can be quantified with some confidence should be included in the summary. For example, in Rwanda, the only additional national contributions considered were those from parents under a revised, differentiated cost-sharing scheme that could be introduced after a number of years; and from the private sector.

A summary graph should incorporate these different additional contributions to show the extent to which / by when, national sources alone would be able to cover the estimated costs of the national school feeding programme – see below, again, the previous graph on closing the funding gap, now also including other potentially increased future contributions.



In the example, the graph shows that in the best case, national actors could jointly cover the funding gap by 2027 – if best-case savings are achieved, if high additional government revenues are generated, and if additional resources from parents and private sector are mobilized as foreseen. The same high scenario for additional resources would close the funding gap by 2028, if modest savings are achieved.

As soon as the funding gap is closed, the Government should be able to reduce the share of additional revenue to be channelled to school health and nutrition to ensure sustainable cost-coverage. In the best-case scenario, this would e.g. allow a reduction of the share of additional revenue to be dedicated to the programme to 3.7 percent as of 2027.

External Support and Alternative Action

30. Extent and Duration of Required Support

The above sections have established the outlook for the ability of national actors to fully and sustainably fund the national school feeding programme. However, these calculations do not yet allow an easy view of the external support that will be required.

For this, it can be useful to build several scenarios for different combinations of the variables used in the previous sections. For this, a simple matrix can be prepared, which should include (1) all the variables included in the sections above; and (2) a description of a low, medium and high level of this scenario.

	Levels		
Variables	**Low**	**Medium**	**High**
Programme costs	No savings	Modest savings	High savings
Additional Government funding	Low	Medium	High
Additional funding from parents	None	Half	Full
Additional funding from private sector etc.	None	Half	Full

From this, as a minimum, three scenarios can be built, combing each of the low, medium and high options. But in reality, many more scenarios can be combined into different scenarios, and only a few should be selected for the illustration of the funding gap - what is important is that they include a combination of variables that has a rather high probability of materializing.

For example, the following five scenarios were built:

Worst case: There will be **no** savings, only **low** additional Government and **no** other additional contributions can be channelled to school feeding

Medium-low: **Modest** savings are achieved, and Government channels a **modest** level of additional resources to the programme.

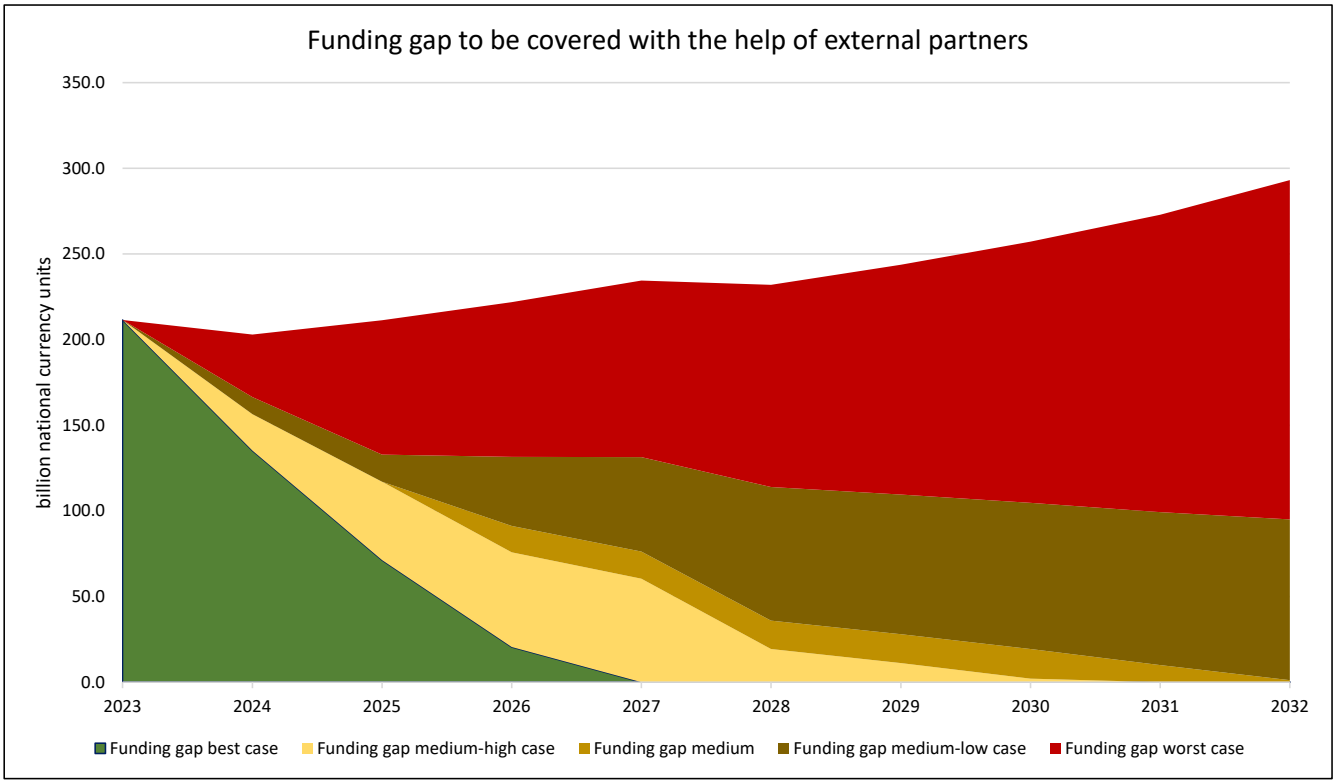
Medium: **Modest** savings are achieved, Government channels a **modest** level of additional resources to the programme. In addition, the **full level** of estimated contributions from private sector, civil society and the general public, and **half** the potential additional parental contributions under a differentiated cost-sharing regime are mobilized.

Medium-high: **Modest** savings are achieved, Government channels a **modest** level of additional resources to the programme. In addition, the **full** level of estimated contributions from private sector, civil society and the general public, as well as from parents under a differentiated cost-sharing regime are mobilized.

High: **Best-case savings** are materialized, and the Government channels a **high** level of additional resources to the programme, complemented by the **full** level of estimated additional

contributions from private sector, civil society and the general public, as well as from parents under a differentiated cost-sharing regime.

The time by which the funding gap would be fully covered can then be illustrated, as e.g. below, building on the previous examples for closing the funding gap:



The analysis of this calculation could read as follows:

Under the worst-case scenario, the funding gap would never be closed, and the programme would have to be re-thought, e.g. pursuing a more targeted approach.

The medium-low scenario would eventually close the funding gap, but so late, that also here a rethinking of the programme approach is indicated.

By contrast, the medium, medium-high and high scenarios would all close the funding gap with sustainable national resources within the foreseeable future, by 2027, 2030 and 2032 respectively.

The medium and medium-high scenarios may be the most probable ones under the present government strategies and economic outlook. Under these two scenarios, the cumulative funding gap, that needs to be closed through external support would be US$ 672 million over 8 or US$ 588 million over 7 years – corresponding to an average annual required support of US$ 84 million over 7 or 8 years.

Sierra Leone, by contrast, is one of the poorest countries in the world – accordingly, the purpose of the 10-Year Investment and Financing Plan was not to show when self-sufficiency would be achieved, and how much external support would be required until then, but to (a) demonstrate that the government eventually will be able to fund the programme by its own; and (b) in the meantime, to provide a solid estimate of the support that will be required for the next 10 years, hopefully as a basis for a multi-year, multi-donor funding agreement.

31. Potential Sources of External Support

There are many potential sources of external support, and the options are in fact increasing. In response to the set-backs induced by COVID-19 related school closures, Governments around the world formed a global School Meals Coalition in 2021. It can be hoped that the membership and engagement in this Coalition will contribute to opening new channels of funding – or increasing the resources that can be mobilized through existing ones. Below, a number of possibilities are briefly summarized – any Financing Strategy will have to assess which of these are relevant, and if there are potentially other or new sources of external support that could be accessed.

31.1. Bi- and multilateral donors

The classic external partner for a government are bi- and multilateral donors, i.e. other governments or groups of governments that are interested in supporting a country in its development. The potential level of such support to school feeding will depend on:

- the presence and interest of these partners;
- their own budgetary capacity; and
- the national government's prioritization of school feeding in its own development strategies, e.g. a medium-term development plan – as bi- and multilateral partners in most cases orient their support at such national plans and strategies.

An important element of an action plan for the implementation of a School Feeding Financing Strategy could therefore often be an effort of ensuring that the national school feeding programme is adequately reflected in the national development strategies.

31.2. International Financing Institutions

International Financing Institutions include the World Bank, the International Monetary Fund, as well as regional development banks. These institutions can provide grants as well as low-interest (or soft) loans to governments to enable these investing in the development of their countries. In addition, these institutions often also have a role in the development of new funding opportunities. As for bi- and multilateral donors, for IFIs to support a National School Feeding Programme it is important that this is adequately reflected in a country's national development strategy.

31.3. Existing and emerging international funds

Global funding opportunities exist, too, and new ones are emerging. For example, the Global Partnership for Education, or Education Cannot Wait, may be able to contribute some of the funding required to strengthen an

NSFP or its enabling environment (school feeding and WASH infrastructure). Furthermore, new funding opportunities may arise in relation to the strengthening of food systems (which school feeding could possibly access to create a stable, local market for nutritious food); the transformation of education; or e.g. the Green Climate Fund (e.g. for the systematic introduction of fuel efficient stoves, or even better, the replacement of carbon-based with renewable energy for school meals preparation.

Not least, the International Financing Facility for Education provides risk guarantees linked to financing for education through the multilateral development banks, and could leverage an additional 10 billion US$ for the financing of education – including school meals.

31.4. Debt relief and debt swap

For many governments trying to expand and sustain their national school feeding programmes, the servicing of existing debt is a heavy budgetary burden that considerably limits their fiscal space. For this reason, in the past, there have been several initiatives to relieve poor and indebted nations from this burden. The profile of such dept has changed considerably over the past decades, with other Governments or IFIs now holding a far smaller share of such dept, it could be possible to discuss if there are creditors ready to cancel debt, or to engage into debt swaps, where the creditor cancels debt against the debtor's commitment to channel the funds previously paid in debt service on a specific purpose – e.g. school feeding.

It should be noted that debt relief or debt swap are less interesting for countries that intend to access the open international financial market in the foreseeable future, as these measures may affect their international credit ranking and thus their possibilities of obtaining affordable loans.

31.5. SDG and social impact bonds[8]

The rise of Environmental, Social, and Governance (ESG) investment has created opportunities to link private capital markets to SDG financing. Social bonds broadly link revenues mobilised to specific spending areas with a defined outcome or social purpose. Countries like Mexico, Uzbekistan and Benin have used such schemes, and all have identified school meal programmes as an eligible spending line for finance generated by bond issues.

Impact bonds and social impact funds involve private investors providing up-front capital for delivering a specified service linked to an outcome which, when achieved, triggers a pay-out by a government or a donor. While so far, none of the 235 arrangements documented in mid-2022 concerns school feeding, this approach could certainly be deployed in school feeding, especially in the development of large-scale pilot programmes.

32. Potential Form of External Support

External support can take many different forms and has undergone many changes over the past decades, from short-term and project level support, to programme – including sector-wide programmes, to general budget support – and back again. Below, a few such forms are briefly summarized: each have strengths and

[8] This section is based on Watkins, K.: School-Meals-Programmes-and-the-Education-Crisis-A-Financial-Landscape-Analysis Sustainable; Financing Initiative for School Health and Nutrition (SFI), 2022

weaknesses, and a Financing strategy may assess in close dialogue with the Government and potential external partners, which form would be optimal for the specific context.

Earmarked donations

If a partner contribution is specifically earmarked for school feeding, it can without any further consideration be channelled to that purpose. Ideally, earmarked contributions should follow Government prioritizations, as expressed in a national development strategy – but they do not have to. Earmarked contributions may be more isolated and limited in scope than other support.

General budget support

This form of support channels funds to a national budget, which is then used as prioritized by the Government. General budget support is usually accompanied by in-depth discussions of the Government with its supporting partners on the development of national budgets, and the monitoring of their execution. This form of support requires that the Government explicitly includes the budget for school feeding into its national budget.

Pooled funding

Pooled funding or basket funding has often been used by a group of development partners to support e.g. a sector-wide programme, e.g. an Education Sector Strategic Plan, or a programme for the development of the agricultural sector. The advantage of such basket funding is that several donors contribute to the same programme, with one set of objectives, implementing structure as well as monitoring and reporting requirements. Basket funding can also help to equalize the fluctuations of funding flows from individual partners, thus promoting more stable and multi-year funding.

National School Feeding Trust Fund

Such a fund can hold several advantages – it can pool all contributions from national and external partners and sources into one pool, from which all school feeding expenses can be resourced. This avoids the risk that some cost items are funded, and others are not, jeopardizing the quality and sustainability of the comprehensive programme. It also reduces the individual fundraising efforts of different sectors or partners involved in programme implementation. However, international development partners may be hesitant to channel their resources into such a fund – for this, it may be most appropriate to aggregate resources from different national actors, such as the private sector, crowdfunding platforms, campaigns, etc.

33. Alternative Action

An SFFS should also recommend a Plan B (and C) in case that costs increase, that expected savings are not achieved, or that funding does not materialize as foreseen. A number of ways to redirect the programme from the plan on which the SFFS is based are suggested below. Ideally, the Financing Strategy should not only quantify the level of funds that can be saved by each of these – but also what its consequences and costs would be. In other words: how much can you save by not doing X, Y or Z – and how much would it cost (in terms of foregone benefits) to not do X, Y or Z.

33.1. Delay of Depreciation

As was explained above, ensuring adequate and conducive infrastructure for school feeding (kitchens, storerooms, and WASH) requires funds for investments (fixed costs), some funds for maintenance, and funds for depreciation. While the first two should ideally not be reduced, as that would immediately and significantly reduce the quality and safety of the programme, funds for depreciation could be delayed.

When determining the costs of the programme, the 'budget' for depreciation should allow that infrastructure and equipment can be replaced once their expected life-expectancy has expired (meaning that for an item with a life expectancy of 10 years, each year, 10 percent of the price of replacing it should be set aside). Of course, a national government does not set funds aside on a savings account until the time for replacing infrastructure has come – it only has to ensure that at that time, it can reliably include the required funds in its budget. This does not save resources, but it may improve the cash flow. In Rwanda, for example, the delay of the budget for depreciation can be very beneficial, because here, the need for external support is highest in the first years of the Financing Strategy, and lower later, when the Government is approaching self-sufficiency to sustain its programme. By contrast, in Sierra Leone the need for external support increases due to the increasing number of students to be covered by the NSFP (until universal coverage is achieved and the need for external support decreases each year). Here, a delay of depreciation is less meaningful.

33.2. Delay of Expansion

Where an NSFP is still under expansion, the rate of expansion can be reduced. In Sierra Leone, for example, the School Feeding Investment and Financing Plan (IFP) is based on the medium scenario of achieving universal coverage after 15 years. If a review of plan implementation after some years shows that costs are higher or resources are lower than required for this expansion, then it can be considered to switch to the slow scenario of achieving universal coverage only after 20 years.

As all calculations for three different expansion scenarios are included in the IFP, it will be easy to quantify how such a move would affect resource requirements. However, before a decision to this end is recommended, it should also be calculated as well as possible what this delay would mean in terms of delayed human capital development, less local jobs, fewer resources being injected into local food systems and economies, etc.

33.3. Reduce Coverage – by Area or Number of School Days

Even more drastic than reducing the speed of expansion would be an actual reduction of school feeding coverage. This is a serious intervention, because it will mean that children who already have been receiving school meals will not receive them any more in the future. This may not only have negative effects for education, local food security, and local agricultural and food systems and economic development – it may also make it difficult at a later stage to re-introduce school meals, as all relevant stakeholders will remember their frustration of the earlier experience.

Reducing the number of days on which school meals are provided may risk educational as well as nutritional benefits expected from the programme.

33.4. Review Modality (snacks instead of meals?)

Yet another possibility of reducing costs could include the review of the chosen modality of school feeding. For example, a hot meal to be served at school could be replaced by a snack or a drink. If such snacks are carefully composed (and e.g. use fortified ingredients), they may in fact provide similar quantities of required macro- and micro nutrients to students as hot meals – but there is an inherent risk that they will not.

Additional disadvantages of switching to such modalities could be a reduction of the share of food that can be bought locally, thus reducing the benefit for local agriculture, food systems and economic development; the reduced number of jobs (for cooks or caterers) that would be created by the programmes (if these cooks are presently paid by the community or the programme); and not least the reduced formation of healthy dietary habits by school children and their families, as outside an institutional meals programme, families can be expected to always prefer a 'real meal' rather than a nutritious snack or drink, which may also be unavailable or unaffordable on the local market.

33.5. Other

Of course, there will also be other possibilities of adjusting the programme to align with cost development and the experience with resource mobilization – depending on the context, the needs, as well as the priorities of the government. In any case, any redirection of the programme should be informed by a calculation of both the potential savings and the potential costs it would be expected to result in.

34. Action Plan

A Financing Strategy should always include a clear description of how it should be implemented:

- If several scenarios where explored (as e.g. the three expansion scenarios in Sierra Leone), recommend which one should be pursued as the basis for plan implementation.
- Also, identify concrete and prioritized actions or interventions in the short (1-2 years) and medium-term (3-5 years).

These concrete activities can be incorporated into a calendarize plan or a Gantt chart.

Not least, the action plan should also foresee regular reviews and adjustments of the Financing Strategy. For example, if the Government and partners agree, it could be foreseen that a Financing Strategy is reviewed jointly after 4-5 years, and based on the results of this review, a new 10-year plan can be developed (this has been done for Sierra Leone). Such a review could also result in the decision to increase or decrease the speed of expansion, or otherwise shift to a different base-scenario that has proven more realistic.

34.1. Institutional Delivery

This last section can be useful to point out ways on how potential strengthened institutional delivery mechanisms can help implement a Financing Strategy. This question goes to the limit of what a Financing Strategy can provide; it has to be discussed with the Government, if the following should rather be incorporated into a wider National School Feeding Strategy. In Rwanda, the Financing and the wider School Feeding Strategy were developed in parallel, and a number of measures required to implement the Financing Strategy were directly reflected by the wider school feeding strategy.

34.1.1. How will Government organize to implement?

The Government should consider if the present way of channelling funds to school feeding is consistent with the expected future resource requirements. For example, increasing requirements for school feeding may go beyond the level of resources that can be justified to channel to the education sector, for thereafter to be disbursed to school feeding implementing actors. Alternatively, the resource flow could be sub-divided into different sectors and potential subnational levels of government; or it could be pooled from directly from the national budget, before being allocated to a specific sector. Should a National School Feeding Fund be established, into which Government resources, too, are channelled, and from which all school feeding related costs should be covered?

Closely related to the question of resource flows from the treasury to implementing actors is the question of how the programme shall be directed, reflecting the interests and contributions of several sectors and levels of government. Should there for a multi-sectoral steering committee? Or a budget committee?

These discussions should also touch on the question how best the programme ensure to be as adapted to local needs, opportunities and preferences as possible – which in the end means, which decisions can be taken at subnational and local levels, and which have to be retained at the central level.

34.1.2. How will external partners organize to implement?

External partners, too, should ideally organize – jointly with the Government – in order to ensure that the school feeding programme can be discussed in a comprehensive and strategic way. This could take the form of a joint donor group, participation in a budget committee, etc. It may be required to consider two levels of donor representation, one at the more technical level, and another one at a more political/strategic/economic level.

It may not always be required to fully formalize such discussion mechanisms, as long as there is a readiness of partners to meet and discuss the programme jointly. Specific decisions will depend completely of specific context and interests.

34.1.3. Other?

Other partners, too, may be interested in participating in discussions concerning the national school feeding programme. The Government should accommodate this interest as much as possible – as any partner can be able to provide different support, be it of technical, political or financial nature.

It is important, however, to find a balance between ensuring mechanisms that have sufficient space and time to lead meaningful and substantive discussions on the school feeding programme; and using existing mechanisms to the extent possible rather than creating new ones. If need be, existing mechanism may have to widen their mandate, and they may have to be strengthened to be able to adequately accommodate school feeding discussions.