



Source: Democratic Republic of Congo2023



School Meals International Donor Analysis

Analysis of school feeding
financing data systems:
challenges and opportunities

May 2024

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Disclaimer

The views presented in this paper are those of the individual authors and do not necessarily reflect the views of the School Meals Coalition and its members.

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Abbreviations and Acronyms

AF	Acceleration Facility
AFD	Agence Française de Développement
AfDF	African Development Fund
CRS	Creditor Reporting System
DAC	Development Assistance Committee
DMI	Data and Monitoring Initiative
ECW	Education Cannot Wait
EDC	Education Development Center
ESF	Emergency School Feeding
FAO	United Nations Food and Agriculture Organization
FER	First Emergency Response
GAFSP	Global Agriculture and Food Security Program
GCF	Green Climate Fund
GCNF	Global Child Nutrition Foundation
GPE	Global Partnership for Education
HGSF	Home-Grown School Feeding approach
IDA	International Development Association
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
IsDB	Islamic Development Bank
LICs	Low-income countries
LMICs	Lower-middle-income countries
MBSSE	Ministry of Basic and Senior Secondary Education, Sierra Leone
MoGCSP	Ministry of Gender, Children and Social Protection, Ghana
MYRP	Multi-Year Resilience Program
NAPs	National Adaptation Plans
NSFS	National School Feeding Secretariat, Sierra Leone
OECD	Organisation for Economic Co-operation and Development
SIP	Savannah Investment Program
SFI	Sustainable Financing Initiative for School Health and Nutrition
SMC	School Meals Coalition
USDA	United States Department of Agriculture
VfM	Value for Money
WFP	World Food Programme

Executive Summary

School feeding is a powerful way to improve the lives of children, families and communities. Apart from alleviating hunger, boosting learning, and reducing poverty, school meal programs can strengthen public health and support the development of sustainable food systems. Expanded access to well-designed and properly financed school feeding programmes could act as a catalyst for progress across the Sustainable Development Goals (SDGs). Governments across the world's poorest countries are adopting bold strategies to extend the reach of their programmes. International aid provides a vehicle for supporting their efforts.

That vehicle is currently under-used. Based on the OECD reporting system, aid donors currently provide around \$287m in aid for school feeding – less than 0.1 per cent of total aid. The donor delivery profile is heavily concentrated. The United States accounts for 69% of reported funding and with the top eight donors reported for around 99% of funding. Reported aid from another 19 other donors accounted for the remainder. On any credible assessment of value-for-money and impact-for-children, the current aid level represents an under-investment – and not enough donors are prioritizing school feeding.

Data on financial aid for school feeding suffer from gaps and discrepancies that hamper evidence-led international financing, planning, and coordination. The uncertainty surrounding aid flows does not change this picture – but it does raise issues of transparency and accountability. Changing this picture should be a priority for the donor community as it seeks to strengthen aid effectiveness.

There are discrepancies in aid reporting systems. While the OECD tracks aid through donor reporting, the Global Child Nutrition Foundation (GCNF) provides a 'bottom-up' perspective that tracks aid reported in country budgets. Aggregating GCNF data for 2020-2021 slightly raises the overall aid estimate (to \$323 million) for low-income and lower-middle-income countries. Discrepancies of reported school feeding aid between OECD and GCNF data are significant at the country level and for all years.

This report looks at aid delivery through different windows, both to shed light on financial flows – and to explore discrepancies in the data. Section 1 provides a context-setting picture. Section 2 examines the data landscape and provides an overview of the operations of some of the major multilateral donors. In Section three we reverse the viewing point by looking at aid for school feeding in four countries – Ethiopia, Ghana, Nepal, Sierra Leone – to highlight some of the reporting challenges.

Our analysis in this report shows that both the OECD and the GCNF data may under-estimate aid flows into school feeding. In the case of the OECD, the current reporting system may obscure some aid because it is labelled – or 'tagged' – under other headings. Some major multilateral donors – notably the World Bank - appear to under-report. Tracking aid at a country level is inherently difficult. There may be delays in integrating development assistance into national budgets. Budget execution may also be problematic, with government spending less than they allocate.

Current reporting practices in multilateral development banks is problematic. The World Bank's IDA is the largest source of external concessional finance for LICs and MICs. IDA is a major source of finance for nutrition and social protection – and it appears likely that some of this funding is being directed to school feeding, without being 'tagged' in reporting to the OECD. There are no indicators for school feeding within the IDA20 Results Measurement System, despite the relevance and

importance to the themes noted above.¹

Multilateral vehicles are playing an expanded role in school feeding – but their operations could be scaled up. Of the 84 Global Partnership for Education implementation grants active in 2023, worth \$2.5 billion, 15 grants included activities relevant to nutrition and school feeding programs, estimated at \$16.12 million. However, the GPE has demonstrated a capacity for scaling-up investment. In 2023/23 a \$20m grant for school feeding in Ethiopia covering 648 schools represented the single largest donor project by financial weight.

Further investigation revealed that 17 programs funded by ECW were working on school feeding between 2019 and 2022. On average, these programs allocated 25% to 30% of their overall budgets for school feeding. The total budget allocations across these programs for school feeding was about \$24 million. However, the actual amount going to school feeding is likely to be higher, as several programs that included school feeding interventions had budgets labelled under a different broader intervention code. ECW staff estimate that \$30-35 million was allocated to school feeding under programmes started before 2022, though the real figure could be higher – and the organization is working to strengthen reporting to the OECD. The Global Agriculture and Food Security Programme, a financial intermediary fund, hosted by the World Bank and financed by multiple donors, finances a number of school feeding projects, but does not provide systematic reporting.

The multilateral architecture poses challenges and opportunities. Overall financing is limited, fragmented, and largely structured around individual projects, in some cases linked to national programmes. Scaling-up investment and coordinating action across the multilateral system would drive greater impact and reduce the transaction costs facing governments.

Our country analysis illustrates the weaknesses in current reporting systems. It is difficult to establish with any precision the amount of funding going to school feeding, partly because funding for that purpose is an untagged element in a wider nutrition, education, health, or social protection programme; and partly because it is difficult to align reported aid with actual budget spending.

Reporting systems are fragmented and partial and would benefit from strengthened consistency and transparency. An obvious first step is to (i) agree on global definitions of what should be counted as school feeding expenditure, and (ii) adopt a consistent method for reporting. This would provide a framework for more accurate reporting both by donor agencies and national governments.

The GCNF is already undertaking measures to strengthen its reporting systems. Building on these measures, there could be opportunities to further disaggregate financial data, and improve quality assurance of survey data. For example, international assistance could be broken down by donor or by how it is spent on: 1) food and transport costs; 2) implementation; 3) infrastructure; and 4) management, capacity-strengthening, monitoring, reporting and evaluation. This would help to fill a gap in the data on how aid is actually used.

There may be opportunities for strengthened cooperation. While collaboration is already underway between the World Food Programme (WFP), the Food and Agriculture Organization (FAO), and GCNF through the Data and Monitoring Initiative of the School Meals Coalition, there are further

¹ IDA20 Results Management System. Accessed here: [The-IDA20-Results-Measurement-System.pdf](https://www.worldbank.org/ida20-results-measurement-system) (worldbank.org)

opportunities for identifying and/or refining indicators related to the financing of school meal programmes. School meal indicators could also be included in wider survey instruments, such as Demographic and Health Surveys.

The importance of aid for school feeding should not be exaggerated – nor should it be under-estimated. Financing is overwhelmingly dominated by government budgets and domestic revenues. The GCNF 2022 survey found that an average of 70% of funding came from governments. In 53 countries the entire school feeding budget was domestically financed. However, governments in low-income countries (LICs) accounted for only around one quarter of the school meals budget. For lower-middle-income countries (LMICs) governments financed three-quarters of the budget. At a time of acute fiscal stress in LICs and LMICs, both LICs and LMICs will need increased aid financing to support an expansion of school feeding.

1. Context

Governments around the world are increasingly recognizing that school feeding programs can help them tackle some of the most pressing challenges facing the international community. School feeding programs have a proven track record in improving nutrition, learning, and school attendance. As governments seek to promote healthy diets, reduce the carbon-intensity of agricultural production, and build more self-reliant food systems, school feeding interventions can act as a powerful catalyst for change. Efforts to expand quality school feeding programs are gathering momentum, as witnessed by the UN Food Systems Summit +2 Stocktaking Moment in July 2023, which reviewed progress on commitments made during the 2021 UN Food Systems Summit.

School feeding represents one of the world largest social safety nets, reaching over 400 million children. However, the reach of school meal programs is most limited where it is most urgently needed – in poor countries and poor communities. In response, governments in many of the world’s poorest countries are seeking to expand the reach and quality of that safety net, often in the face of tight fiscal constraints. Ninety-six governments are now gathered in the School Meals Coalition (SMC), an initiative backed by a large network of research institutions, UN agencies and NGOs, and supported by the World Food Programme as the Secretariat.

Many of the poorest countries face acute budgetary pressures because of slower growth, unsustainable debt, limited access to development finance, and post-COVID-19 fiscal retrenchment. The Sustainable Financing Initiative for School Health and Nutrition (SFI), an initiative of the SMC, conducts research and works with governments and donors to help countries identify multi-year financing opportunities for school feeding programs, with a particular focus on low- and lower-middle-income countries. This includes financing from domestic governments, donors, and innovative sources.

While progress hinges critically on governments taking effective control of school feeding programs, development assistance has a vital role to play in creating an enabling environment for progress in low-income and lower-middle-income countries. Current levels of aid are uncertain because of difficulties in reporting systems, but preliminary analysis from SFI’s 2022 financial landscape paper suggests that overall aid for school feeding amounts to around \$200 million, or less than 0.2% of overall OECD-Development Assistant Committee (DAC) flows.

A fragmented, disjointed financial landscape

In 2022 SFI examined the overall potential for school feeding programs to play an expanded role in tackling the learning crisis triggered by school closures during the Covid-19 pandemic and by the shrinking fiscal space available to governments.² A further impetus for the financial landscape research was the growing awareness that school feeding can prompt changes in country food systems that are necessary to boost child nutrition and fight climate change.

Among the international donors supporting school feeding programs, some bilateral donors were found to be playing an important role in creating the foundations for national school feeding programs. The overall picture that emerged, however, was that funding of school feeding programs is fragmented, disjointed, and inadequate.

Those findings highlighted the lack of strategic collective purpose by international donors overall, and

² School Meals Programmes and the Education Crisis: A Financial Landscape Analysis (2022)

the risk of mismatch between aid and need. Generally, lowest-income countries most lack the fiscal space needed to expand their national school feeding programs. Yet according to the data reported, countries with higher income appeared to receive more international aid.

The case studies in the financial landscape analysis illustrated the importance of aid being effectively coordinated and planned so that domestic governments can enjoy a good degree of certainty about the funding they will receive from international donors.

Objective of this research

This report seeks to understand what current data systems tell us about where the bulk of financing for school feeding in developing countries is coming from, in what form, and how much confidence we should have in this data.

The report aims to:

- shed more light on current levels of aid for school feeding;
- identify the key gaps in available school feeding financing data and key problems in data systems, to help donors improve the transparency and accuracy of the current DAC reporting system with respect to school feeding; and
- provide an evidence base to inform the wider aid and development dialogue.

The assumptions implicit through the research include:

- Incentives to increase transparency and accuracy of data will help bolster the case to increase the global level of donor financing and the levels allocated to individual low-income and lower-middle-income countries.
- Improved identification of how donor funding is supporting school feeding will further contribute to more effective targeting of spending and ultimately increase its impact.
- Improved data could help set a credible global financing target for school feeding.

It is envisaged that the evidence provided will play a role in supporting the efforts of the School Meals Coalition to advance the case for new and additional financing to support the efforts of governments. The research will also enable governments to develop a clearer understanding of the resources that might be available to back their school feeding strategies.

Methodology

The report analyses two global school feeding financing data systems: official development assistance (ODA) reported to the OECD and data derived from the Global Child Nutrition Foundation's periodic Global Survey of School Meal Programs. The research builds on the 2022 financial landscape analysis to produce a current picture of bilateral and multilateral aid for school feeding.

The report also explores in detail the financing of school feeding in four focus countries – Ethiopia, Ghana, Nepal and Sierra Leone – to triangulate the global and national data and understand in more depth what bilateral and multilateral aid is received in these countries.

The report focuses on the World Bank's International Development Association, as well as the regional development banks, Global Partnership for Education (GPE), the WFP and country level data

³ There are a number of plausible explanations for this, that would require further research and analysis to compare need, adjusted for purchasing power, and support provided to meet that need. One explanation could be that higher income countries have more capacity to report aid received.

they report, as well as the latest OECD Creditor Reporting System (CRS) data and national budget data where it is available and specified for the four focus countries. Beyond reviewing formal documentation, the research includes dialogue with key actors within the institutions to gain a clearer understanding of aid flows and reporting systems.

A sustainably financed school feeding program requires a country to prioritize school feeding in its national or sector strategy. The sources available to countries for sustainable financing of school feeding include both the country's own resources and what it can obtain by leveraging donor grants and loans that support school feeding. What is reported is limited. While the AfDB is involved in some project financing for school meals, the institution's policy, strategy, and evaluation documents reveal little about direct African Development Fund (the Bank's concessional arm) support to national school feeding programs.

2. Latest data on global school feeding financing

2.1 Introduction to international data sources and systems for school feeding financing

The three main potential sources of data for school feeding financing across countries are OECD official development assistance (ODA) datasets, GCNF survey data, and national budgets. In addition, information can be available from donor documents and other third-party sources such as reports in the media.

OECD data: The OECD Development Assistance Committee data on the Creditor Reporting System (CRS) is used by international donors to report on ODA spending and how the aid is intended to be used. The OECD CRS has included a clear line for school feeding from 2018, and the latest data available that has been reported is 2021. Further background detail and an explanation and discussion about ambiguities is in Appendix 1.

There are some potential ambiguities within the CRS database. First, the extent of disaggregation that donors use to enter data is not clear. There is guidance to enter the amounts for specific purposes, but it is not possible to ascertain if this guidance is always followed. Second, it is not possible to identify whether some ODA to school feeding could be incorrectly labelled as other line items within the database. Potentially similar categories to school feeding include basic nutrition, household food security, and food assistance. For instance, the World Food Programme (WFP) is included in the CRS database as a multilateral agency donor. Core contributions to WFP from other donors are also included within the food assistance line item, so core contributions to WFP that go on to be used for school feeding are not counted in this data. Given that donors are responsible for reporting school feeding funding data on the CRS, there is a potential for inconsistency in the data that donors report.

GCNF data: The GCNF data is derived from the Global Survey of School Meal Programs. This survey is administered to country governments and completed by an individual in the ministry most closely associated with school feeding activities. A central feature of the survey is that responses are owned by governments, so data quality control is primarily the responsibility of each country's government. Initial survey responses were checked for consistency against previous 2018 GCNF desk-research of school feeding conducted in most countries. The survey has collected data on school feeding for school years 2017-18 and 2020-21, and available datasets also contain estimated data from 2013.⁴

⁴ Data estimates from 2013 are from State of School Feeding 2013 Report, and the methodology of that data collection differed from subsequent GCNF survey data collections.

The GCNF data collection for the next survey opened in November 2023 and will report data from school year 2022-23 in late 2024, although some country-specific data and information may be available in early 2024.

The GCNF survey data have several strengths, such as the promotion of national capacity and ownership of school feeding data, and the ability of the survey to be adapted. They also have some potential limitations. The survey responses are reported by country governments, which may lead to data being inconsistent between countries. For example, what constitutes school feeding spending may be differently interpreted, or may be incomplete if the government official providing the data lacks full information within the country. To reduce inconsistency between countries, GCNF provides a comprehensive glossary. In addition, trained Global Survey Team members help the focal point to understand survey questions and to identify who they may need to ask for information.

Not all governments respond to the survey, or report their budget data, so the survey does not provide a complete global picture of school feeding. With new rounds of the survey, there are opportunities to strengthen the data by continuing to increase the response rate, and (as GCNF is already doing) seeking clarification from the government respondent on inconsistencies with previous responses.

National budget data: Budget documents in countries can provide information about plans for overall school feeding funding. However, this budget information is not collated across all countries, and only some countries include a specific line for school feeding in their budget.⁵ The GCNF survey reports which countries include school feeding as a line on their budgets. For the 2019 survey, 69 countries include school feeding as a line in the national budget, of which 40 were low- and lower-middle-income countries.⁶ In the latest survey, in 2022,⁷ more countries responded. Among the 125 countries with large-scale school feeding in the survey database, a dedicated line item for school feeding activities was present in 84 national budgets.

There are limits to the usefulness of national budget information in understanding school feeding financing:

- National budgets do not break down school feeding spending by what is funded from international donors, what is included and excluded from the budget line, or detail about how the school feeding budget was spent.
- Donations received by third-party program implementers (such as WFP and NGOs) and expenditures made using those funds may not be shared with country governments.
- Budgets typically report plans and allocated amounts of funds, but these do not always reflect the budget execution and the amount actually spent.
- The way in which school feeding funding is administered may obscure budget information. In Rwanda, for example, the national school feeding budget is significant, about \$11 million in 2017-18 of which almost \$6 million came from international donors. More recently, however, school feeding expenditures are not reported anywhere in the budget, as they are integrated in transfers from central to district level, where they are then used for school feeding. This problem may become more frequent as many countries are decentralizing school feeding procurement.

The data analysis that underpinned the 2022 financial landscape analysis report was rerun in December 2023 for the current report. The analysis is updated with the latest OECD data for 2021 (the data for 2022 is not yet complete) and also includes analysis of the GCNF data, and comparisons between the OECD and GCNF data. This updated analysis can be accessed and explored here.

⁵ Available in the 'Global Survey of School Meal Programs - Country Reports' dataset.

⁶ Data for the 2019 survey was for school year 2017/18.

⁷ Data for the 2021 survey was for school year 2020/21.

2.2 Headline findings about available school feeding financing data

Three features stand out relating to the quality and usefulness of school feeding financing data:

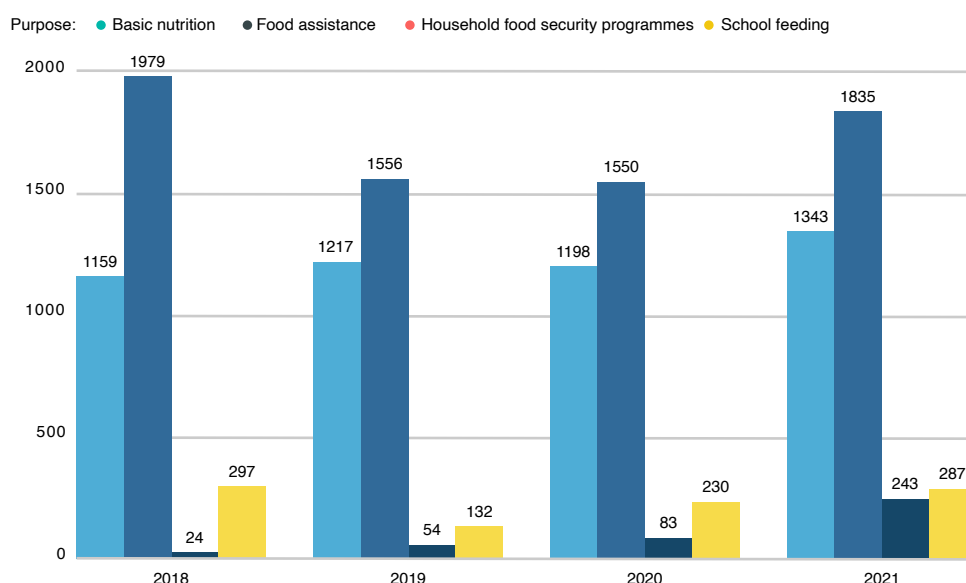
1. **There is a significant discrepancy between OECD and GCNF data on the amount of school feeding funding.** The OECD and GCNF data differ considerably in terms of amounts reported from international donors to support national school feeding programs. There are significant differences for specific countries, for country income groups, and for overall totals.
2. **School feeding financing data from both sources underestimates actual total funding, but it is difficult to assess the scale of underestimation.** The OECD database does not receive data from all donors and the GCNF survey does not receive data from all countries (but covers more countries than the OECD data). In addition, the GCNF survey does not distinguish between support from individual donors and aid from multiple donors. The OECD data and possibly in some countries the GCNF data do not appear to include indirect sources of funding.
3. **More data and further analysis of existing data is required to shed light on how school feeding funding from international donors is used, including analysis of existing and forthcoming GCNF survey data.** The OECD data does not provide information about how school feeding funding is spent. The GCNF survey does capture the cost breakdown at the program level by food, labour, handling/transport, fixed, and other costs. Detailed analysis of this data could be conducted and further enriched when data from the current survey is available.

2.3 Global school feeding aid data reported to OECD

2.3.1 Totals

The total amount of aid for school feeding reported to the OECD was \$287 million in 2021, continuing a rising trend from 2020 and 2019, but still below the \$297 million reported in 2018. In 2021, school feeding funding reported within the Basic Education sub-category⁸ accounted for 11% of this category, a larger share than in previous years. Reported school feeding funding accounted for 2.5% of total education funding in 2021, slightly higher than in 2019 and 2020 but below the 2018 share of 3%. The reported amount of funding for basic nutrition and food assistance is significantly higher than for school feeding (Figure 1). Reported funding has grown faster for basic nutrition and for household food security programmes than for school feeding funding.

Figure 1: School feeding funding compared with similar funding categories, reported to OECD 2018-21, figures in \$m



⁸ Besides school feeding, the Basic Education section includes primary education for children and adults, basic life skills for adults and youth, early childhood education, and lower secondary education.

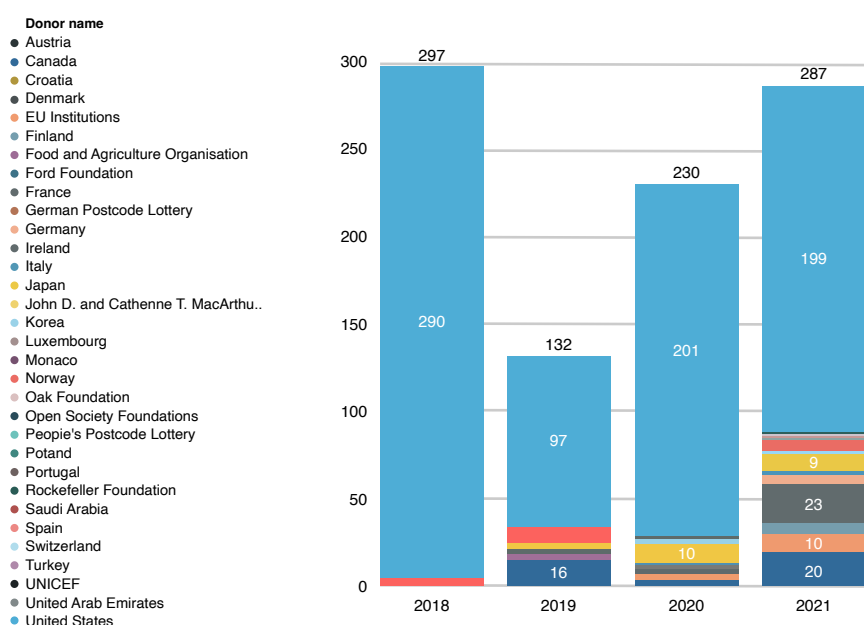
2.3.2 Donors

As in previous years, reported financing to school feeding was highly fragmented in 2021, with eight donors reporting around 97% or \$278 million of funding, and the other 19 donors reporting 3% or \$9 million. The United States reported \$198.71 million (69%) out of the \$286.72 million total. Other major donors were France with \$23.1 million (8%), Canada \$20.22 million (7%), European Union institutions \$9.84 million (3.4%), Japan \$9.18 million (3.2%), Finland \$5.91 million (2%), Norway \$5.82 million (2%), and Germany \$4.74 million (1.7%).

The United States has dominated reported school feeding funding every year from 2018 to 2021. Over these four years since reporting started, the United States has reported \$787 million (83%) of the \$946.5 million funding total.

The OECD-reported school feeding aid appears to be predominantly funding for the US food-aid school feeding programs, and not solely support to national home-grown school feeding programs. This US funding is largely made up of contributions for the McGovern-Dole program, part of the US Department of Agriculture (USDA), which is mostly direct provision of food aid alongside some technical assistance (see Section 3). Analysis of OECD CRS school feeding funding data therefore appears to consist in large part of an analysis of how USDA global allocations of food aid are distributed.

Figure 2: School feeding aid reported to OECD by donor, 2018-21, \$m



2.3.3 Recipients

As in previous years, the recipients of school feeding funding reported in 2021 are widely distributed across countries and regions. While the largest share of reported funding went to Sub-Saharan Africa, this share was spread among a large number of countries. For 2021, the top five recipient countries were Afghanistan (\$23.3 million), Guatemala (\$15.7 million), Lao (\$13.9 million), Haiti (\$12.2 million), and Burkina Faso (\$12 million). Using the region categories in the OECD reporting system, Sub-Saharan Africa received 56% (37 countries), South and Central Asia 18% (eight countries), the Caribbean and Central America 13% (10 countries), Far-East Asia 9% (four countries), South America 3% (six countries), and the Middle East and North of Sahara 1.4% (nine countries).

Figure 3: School feeding aid reported to OECD by recipient country, 2021, \$m



2.3.4 Recipients from largest donors

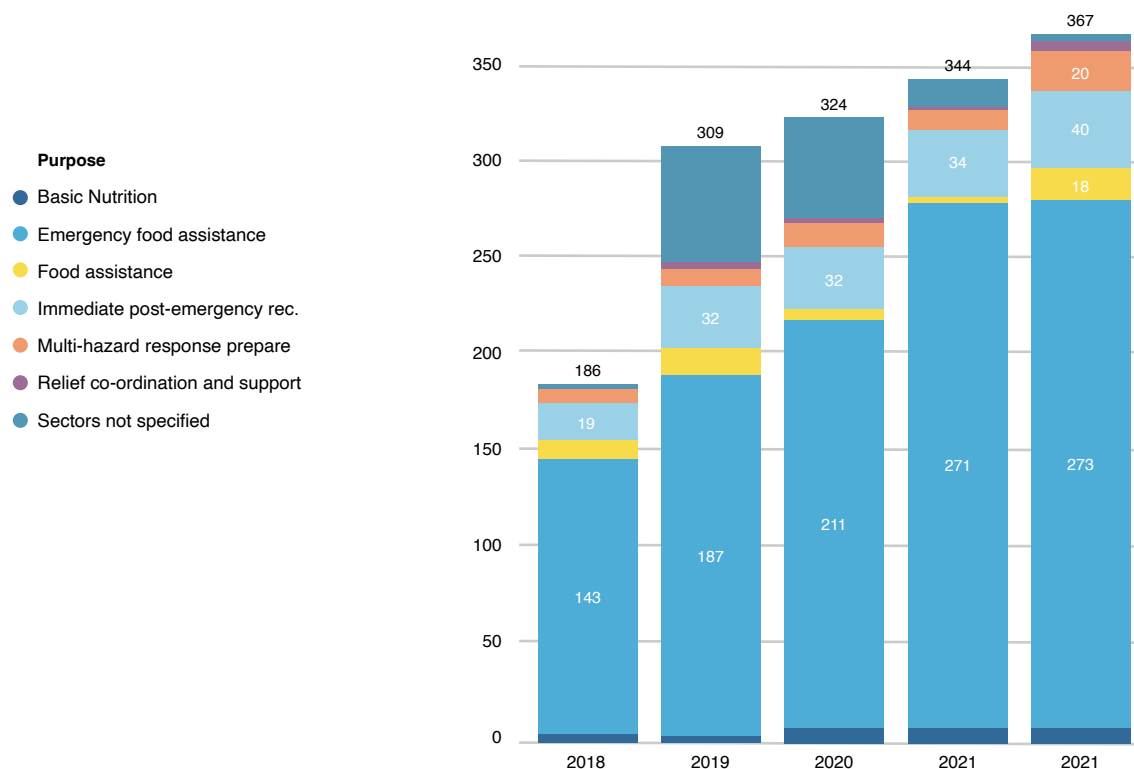
The distribution of school feeding aid from major donors in 2021 remained similar to the previous three years, with some exceptions. US funding continues to be spread widely across regions (Figure 4). France directed 67% of its funding to Afghanistan in 2021, and EU institutions 81% of their funding to Afghanistan. Germany's funding was concentrated in South Sudan. Funding from Canada and Japan remained more evenly spread across recipient countries. Finland, which had not previously reported funding to school feeding, reported an even spread of aid for five countries, all in Sub-Saharan Africa. From 2018 to 2020, Norway had reported funding specific countries in Sub-Saharan Africa, but in 2021 reported only funding Sub-Saharan Africa as a region.

Figure 4: Distribution of US school feeding funding, reported to OECD (2018-2021)



The World Food Programme has a longstanding and significant involvement in school feeding, but reported no funding specifically for school feeding to the OECD in 2021 (Figure 5). WFP implements school feeding programs and provides technical assistance in some countries, including Ethiopia, Nepal and Sierra Leone. In some countries, including Ghana, WFP provides only technical assistance to the government. It is likely that a proportion of this reported funding goes to school feeding, even though it is not reported as such to the OECD.

Figure 5: World Food Programme funding by purpose, reported to OECD (2018-2022), \$m (school feeding funding is not reported)



2.4 GCNF data on school feeding

The GCNF data shows that in the 2020-21 school year, low-income and lower-middle-income countries received school feeding funding of \$323 million from international donors. WFP estimates that 198 million children were receiving school feeding in 2013 across 78 low-income and lower-middle-income countries.⁹ By contrast, GCNF survey data from low-income and lower-middle-income countries indicates that 163 million children were receiving school feeding in 2017-18, and 198 million children in 2020-21.¹⁰ Total reported expenditure on school feeding for 2020-21 in these countries was \$2.9 billion, with 89% or \$2.6 billion funded from national budgets and 11% or \$323 million from international donors.

For the 29 low-income countries reporting, total 2020-21 school feeding expenditure was \$374 million, with \$251 million funded by international donors. In the 54 lower-middle-income countries reporting, spending on school feeding was \$2.6 billion, with \$71 million funded by international donors.

⁹ In figures for international donor financial contributions to school feeding, some unexpected differences and potential errors were identified between publicly available WFP and GCNF datasets, both of which are predominantly sourced from the GCNF Global Survey data. WFP is examining these differences. The GCNF survey data is predominantly used for the analysis in this report.

¹⁰ Some of this difference may be explained by a larger sample size in 2020-21, when more country governments responded to the survey than in 2017/18. Hence it is not possible to infer a trend from these aggregate estimates alone.

¹¹ Multilateral financing that is not reported as international donor support to school feeding, such as support for approaches across the education sector, in some cases will indirectly support countries' school feeding programmes.

GCNF survey data shows that the majority of low-income countries were heavily or fully reliant on international donor funding to finance school feeding in 2020-21 (Figure 6). In contrast, the majority of lower-middle-income countries were self-reliant for their school feeding financing, with some still using significant international donor funding (Figure 7).¹¹

Figure 6: Government funding (share of national budget) and international donor funding of school feeding reported to GCNF, low-income countries, school year 2020-21

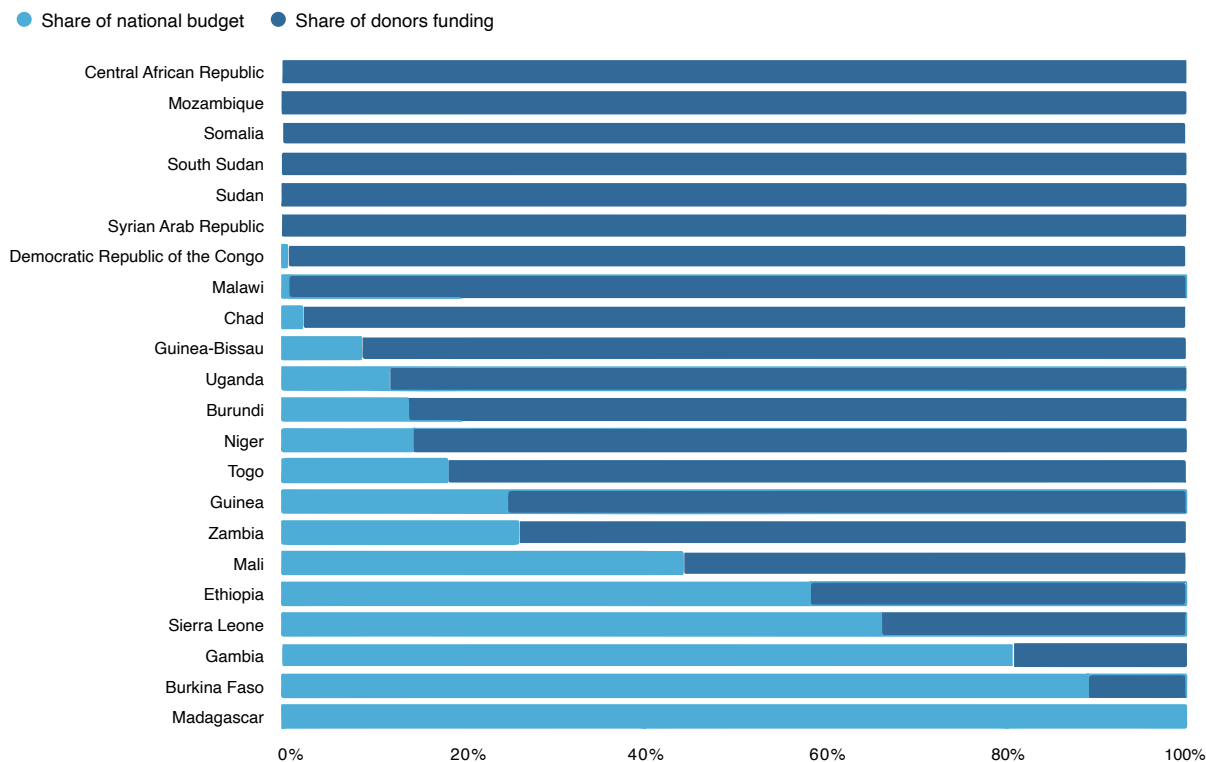
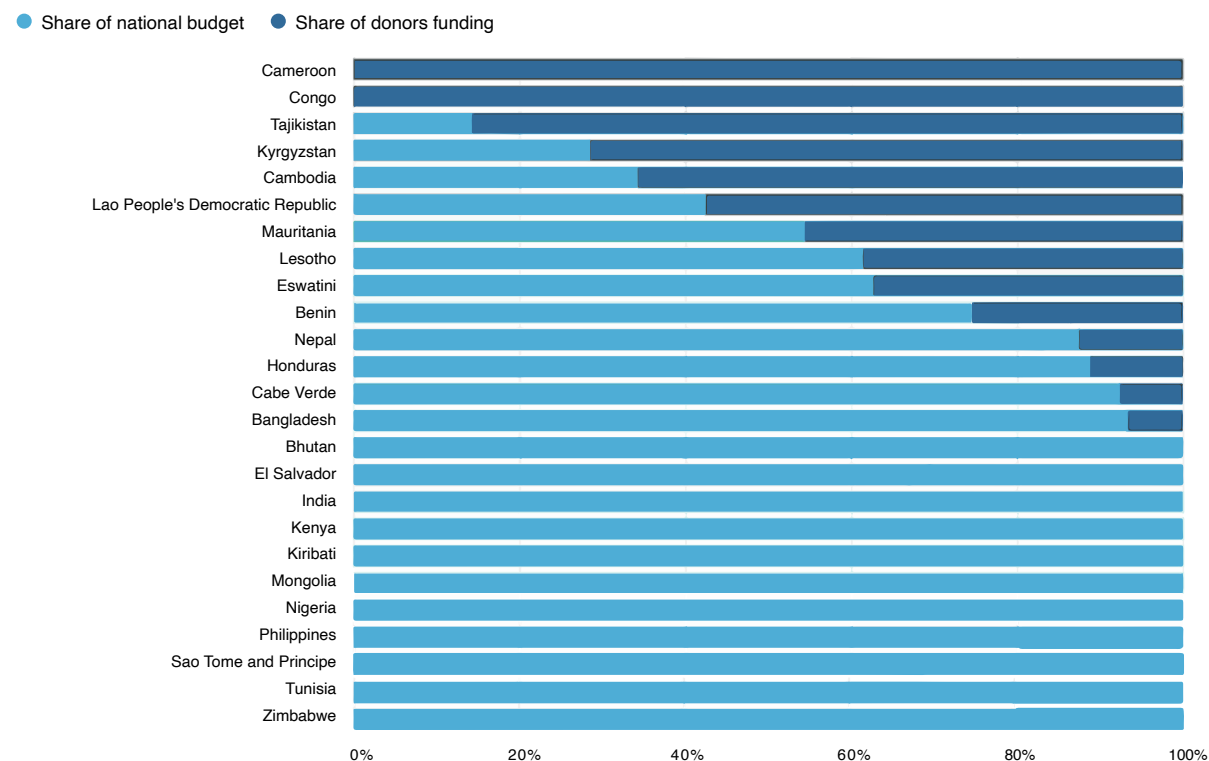


Figure 7: Government funding (share of national budget) and international donor funding of school feeding reported to GCNF, lower-middle-income countries, school year 2020-21



Overall, there are significant discrepancies between OECD and GCNF data on aid to school feeding (Figures 8, 9 and 10).¹² Comparing total donor aid figures reported for every country in every year is useful to illustrate the aggregate differences between OECD and GCNF data. However, as the GCNF survey country response rate has changed over time, it is not appropriate to draw conclusions about trends in donor funding to school feeding. An attempt to illustrate trends over time is in Appendix 3.

Figure 8: International donor funding for school feeding reported to OECD (CRS data); estimates for 2013; and GCNF survey data for school years 2017-18 and 2020-21, low-income and lower-middle-income countries, \$m

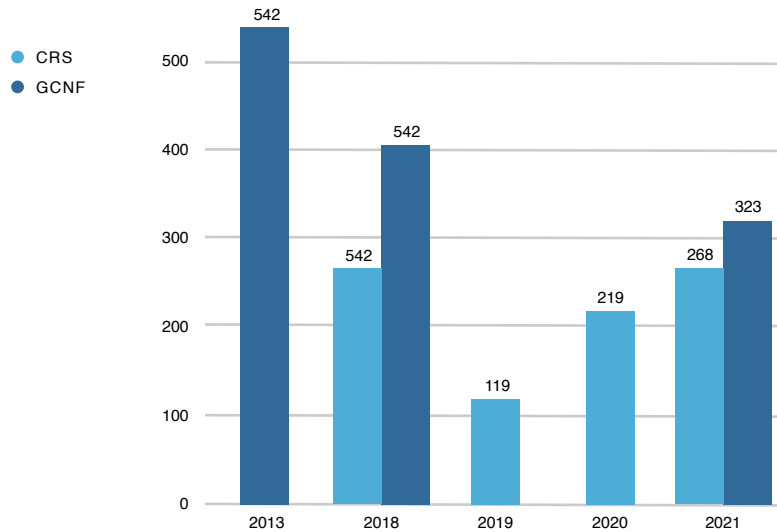
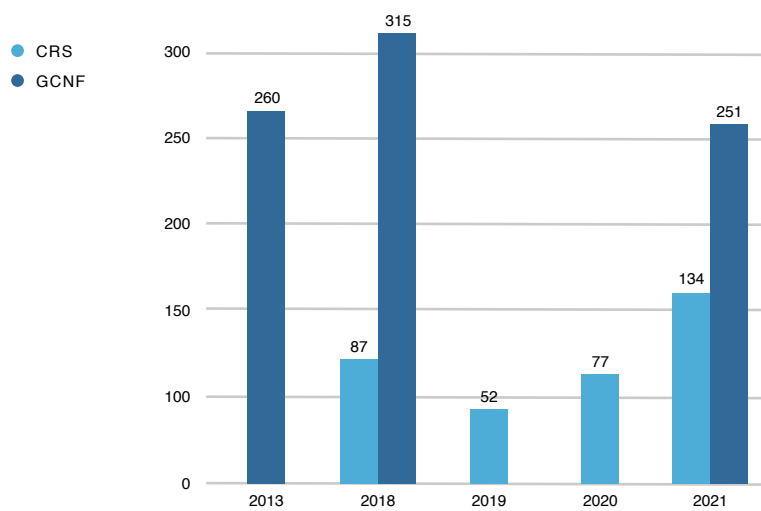
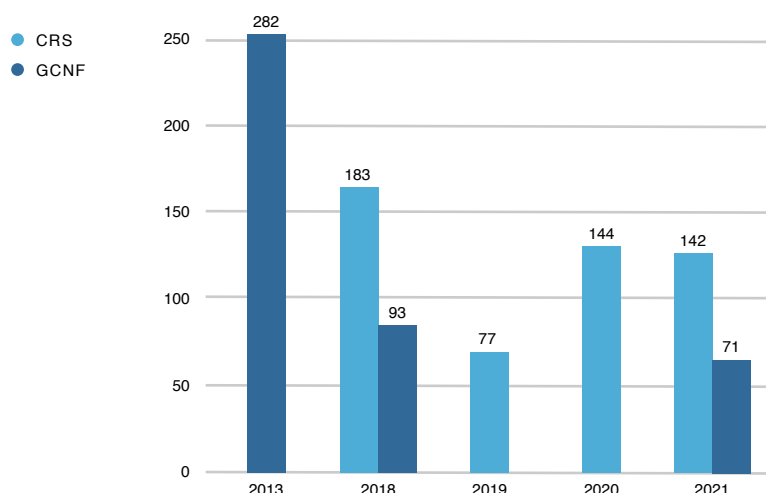


Figure 9: International donor funding for school feeding reported to OECD (CRS data); estimates for 2013; and GCNF survey data for school years 2017-18 and 2020-21, low-income countries, \$m to GCNF, lower-middle-income countries, school year 2020-21



¹² All survey data reported to GCNF are included, but comparison of these trends is limited by the fact that the countries that reported data to GCNF differed in the different survey rounds.

Figure 10: International donor funding for school feeding reported to OECD (CRS data); estimates for 2013; and GCNF survey data for school years 2017-18 and 2020-21, lower-middle-income countries, \$m

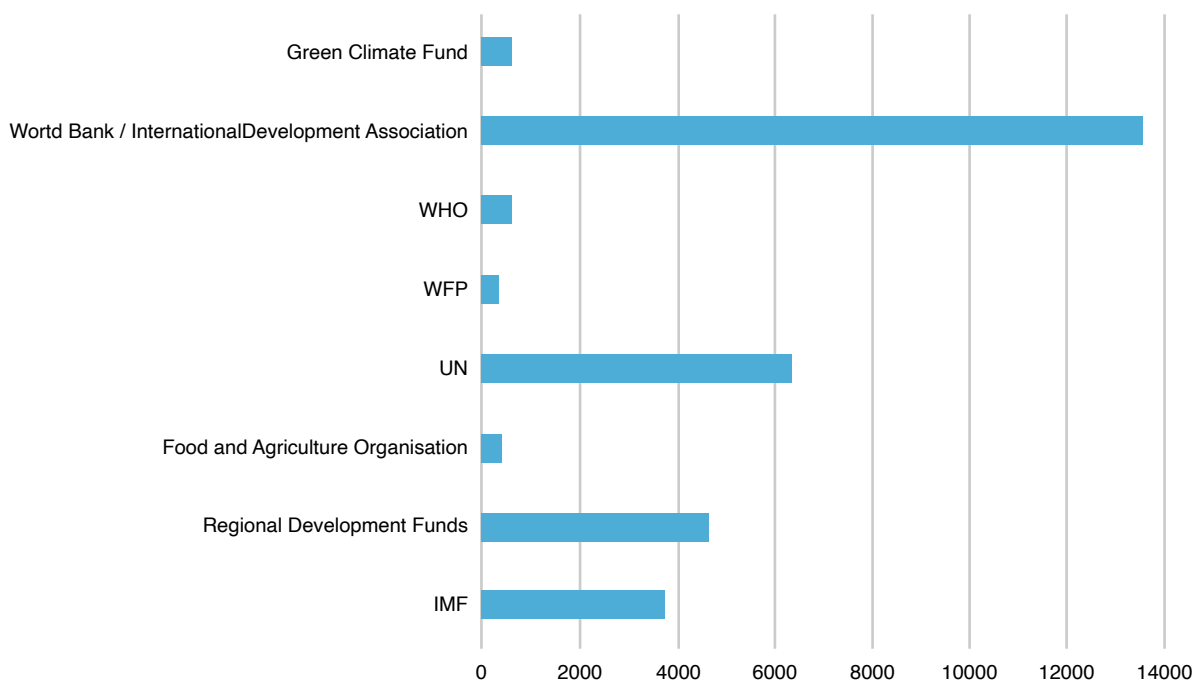


2.5 Data on school feeding financing from key donor documents

The 2022 report *School Meals Programmes and the Education Crisis: A Financial Landscape Analysis* explored support for school feeding by key donors including the United States, United Kingdom, World Bank and African Development Bank. This section presents further analysis of support from key multilateral donors.

Total aid disbursements reported to the OECD in 2021 give a sense of the scale of aid across all sectors from relevant multilateral donors (Figure 11). It is clear how significant the funding from World Bank is compared with aid from other multilateral and regional funding sources.

Figure 11: Total ODA disbursements to developing countries, by selected multilateral donors, reported to OECD for 2021, \$m



US Department of Agriculture Foreign Agricultural Service (USDA)

USDA accounts for the bulk of donor funding for school feeding reported to the OECD, donating US agricultural commodities and well as financial assistance to support school feeding programs. This predominantly food-aid support is arranged through the McGovern-Dole International Food for Education and Child Nutrition Program.¹³ This program supports school feeding and education more broadly, and sustainability is an important aspect. Funding is reported for every financial year and broken down by recipient country with an associated estimate of numbers of beneficiaries and schools reached, information about the food provided, and identification of implementing partner. USDA support for the case study countries is explored in Section 3.

World Bank's International Development Association (IDA)

From the World Bank documents available, it is difficult to break down overall IDA funding to discern what the IDA may be contributing to school feeding. The World Bank's International Development Association (IDA) is a critical platform for aid to developing countries, but the IDA has reported no funding specifically to the school feeding category in the OECD reporting system since the category was introduced in 2018. Several categories are likely, however, to indicate indirect IDA support for national school feeding programs. For example, in 2021 the IDA contributed \$658 million to "Education, Level Unspecified", \$410 million to "Basic Education", \$214 million to "Basic nutrition", \$2.864 billion to "Social Protection" and \$1.044 billion to "Other Multisector". It was not possible to estimate how much of this aid contributed to school feeding. To illustrate the scale, the amount of school feeding funding reported to the OECD for 2021 is less than 6% of IDA funding to these categories.

The latest replenishment, IDA20, running from 2022 to 2025, has a strategic relevance to school feeding but lacks explicit focus. One of the five special themes of IDA20¹⁴ is human capital, focused on laying foundations for recovery from the Covid-19 pandemic crisis, including by scaling up safety nets. Another special theme is gender and development, including bringing and keeping girls in school. A cross-cutting focus is crisis preparedness, which entails strengthening national systems that can be adapted quickly. These themes are closely aligned with the outcomes of school feeding. Therefore, the IDA20 investments in developing countries are likely to be linked either directly or indirectly to national school feeding programs. (Some examples of the relationship between IDA funding and school feeding support are explored in Section 3). Within the broad documentation of IDA20 replenishment, although school feeding is not explicitly mentioned there is a clear focus on helping children return to school following the school closures during the pandemic.¹⁵ There are no indicators for school feeding within the IDA20 Results Measurement System, despite the relevance and importance to the themes noted above.¹⁶

The World Bank is conducting its own research into its support for school meals. A review of World Bank involvement in school meals between 2008 and 2023 is forthcoming.¹⁷ This review could shed more light on the significance of the World Bank's financial contribution. Preliminary graphs and tables being used by the review indicate, for example, the distribution of World Bank projects

¹³ USDA McGovern-Dole International Food for Education and Child Nutrition Program: McGovern-Dole Food for Education Program | USDA Foreign Agricultural Service

¹⁴ From the overview of IDA20 Replenishment. Accessed from: IDA20 Overview | IDA20 Replenishment | Replenishment (worldbank.org)

¹⁵ For example, there is no explicit support to school feeding in "Building Back Better from the Crisis: Toward a Green, Resilient and Inclusive Future" (2022). Accessed from: IDA20-Building-Back-Better-from-the-Crisis-Toward-a-Green-Resilient-and-Inclusive-Future.pdf (worldbank.org), in the relevant thematic reports for gender and development: IDA20 Special Theme : Gender and Development (worldbank.org), and for human capital: IDA20 Special Theme : Human Capital (worldbank.org), for the cross-cutting issues report: Cross-Cutting Issues in IDA20 (worldbank.org), and other publications from IDA20 Overview | IDA20 Replenishment | Replenishment (worldbank.org).

¹⁶ IDA20 Results Management System. Accessed here: The-IDA20-Results-Measurement-System.pdf (worldbank.org)

¹⁷ At the time of writing, the review of World Bank investments in school meals 2008-2023 was undergoing internal review, and some preliminary graphs and tables showing the scope of World Bank engagement in school meals were shared.

supporting school meals in the 15-year period. Of an estimated total 70 projects, the majority were in Africa, Latin America and the Caribbean. The majority of projects are in low-income and lower-middle-income countries, perhaps surprisingly with slightly more in the latter. Also over the 15-year period, review analysis is looking at the rate of relevant-project approval. There are two peaks, the first in 2009-10 coinciding with the global financial and food crisis, and a second in 2020-22 coinciding with the global pandemic and then inflation. There is an apparent downward trend in the rate of project approvals.

The forthcoming review will look at the World Bank's largest country investments on school meals. The highest in the period appears to be Haiti, with planned expenditure of \$53 million, followed by Yemen with \$43 million. Kenya and Togo each received investment of \$20 million. A further six countries – Burundi, Lao, Mali, Mauritania, Nicaragua and Niger – each received \$10 million between 2008 and January 2023.

The review is also looking at the type of school meal engagement by projects supporting school meals. Categories supported by existing and new projects include horizontal expansion, emergency and temporary responses, support to delivery systems and infrastructure, filling the financing gap, innovation (for example, supporting a change in modality), maintaining and supporting the existing school meals program, or supporting a pilot or policy change. The dominant support categories are horizontal expansion for existing programs and emergency and temporary responses for new programs.

Future research could use this World Bank review to analyse World Bank funding for school meals in greater depth and in the broader context of global funding and financing systems, if this is not covered by the review itself. If feasible for example, it would be useful to look at:

- the breakdown of all countries supported by World Bank with school meals, by year
- total funding for school meals in low-income and lower-middle income countries per year
- World Bank data systems used to manage the school meal funding data used in the review
- associated definitions and different types of school meal engagement and financing support.

Finally, it would be helpful to look at whether there are barriers preventing the World Bank from reporting financing support as school feeding aid to the OECD, whether these problems might be shared with other multilateral organizations, and how they could be tackled.

International Monetary Fund (IMF)

The IMF is not a plausible source of direct funding for school feeding. But its lending operations to countries can affect the development of an enabling environment for national school feeding programs. The IMF may contribute to incentives for school feeding programs to be expanded. For instance, IMF can be involved in agreeing to fiscal targets that could require commitment to school feeding.

While the IMF has not reported any school feeding disbursement, IMF loans provide a major source of financing for developing countries generally. In February 2023 the IMF made a joint statement with FAO, World Bank, WFP, and the World Trade Organization urging action in response to the ongoing food and nutrition crisis, including support for school feeding.¹⁸ The IMF's role is to mobilize concessional financing to low-income countries that face balance of payments issues, using existing instruments such as the Poverty Reduction and Growth Trust as well as a new Food Shock

¹⁸ From IMF: Joint Statement on the Global Food and Nutrition Security Crisis (imf.org)

Window instrument. There is a suggestion that the latest IMF program for Ghana will, indirectly at least, support school feeding, which has a high profile in government announcements and in the media. It remains unclear, however, in Ghana and other countries, to what extent IMF financing in effect supports school feeding.

African Development Fund (ADF)

The African Development Fund, part of the African Development Bank Group, supports low-income countries with concessional loans and grants, guarantees and assistance. It is likely that ADF funding indirectly supports school feeding in several countries, but the ADF has never reported school feeding funding to the OECD. Of ADF's total funding of \$2,546 million in 2021, \$778 million went to "Other Multisector", \$757 million to "Multisector aid", \$407 million to "General Budget Support", and \$11 million to "Education, Level Unspecified". These four categories of funding make up over three-quarters of ADF funding. As with IDA funding, it is likely that some of this significant funding to developing countries in Africa is at least indirectly supporting national school feeding programs (for examples of ADF funding that supports school feeding, see Section 3).

AfDB policy, strategy, and evaluation documents reveal little about direct ADF support to national school feeding programs, in general or for specific countries. One exception was the Gambia Agriculture and Food Security Project appraisal report.¹⁹ The report sets out the project's aim to increase food security by strengthening the sustainable Home-Grown School Feeding Program through a range of supply-side interventions to boost food production and access, while helping to increase the number of schools and pupils benefitting from the national school feeding program from 2021-2026. The role of the AfDB is Supervising Agent. The project is financed mainly by a \$16 million grant from the Global Agriculture and Food Security Program (GAFSP), with an additional \$2.5 million coming from the government and beneficiary farmers, schools, and communities. The implementing agency is WFP. It is reasonable to assume that all \$18.5 million of funding is going directly to the national school feeding program, but more difficult to break down the funding into the various aspects of school feeding, such as delivery or capacity-building.

Global Agriculture and Food Security Program (GAFSP)

GAFSP is a multilateral financing platform focused on strengthening food and nutrition security worldwide. Since inception in 2010, GAFSP has mobilized more than US\$2 billion in donor funds to provide financial grants and financing, and technical assistance and advice, to projects predominantly in low-income countries.

GAFSP provides significant indirect support, and at least some direct support, to a range of national school feeding programs by boosting national food supply and access. It is difficult to find systematic details about funding specifically for school feeding on the GAFSP resource hub and among GAFSP documents. A few examples were found, including an upcoming Madagascar Food Systems Resilience Project (FSRP),²⁰ with \$30 million funding from GAFSP and the World Bank as Supervising Entity, to strengthen school feeding systems, among other priorities. A current project, Supporting Small-Scale Family Farmers who are Members of CAPAD Cooperatives in Burundi to be Resilient to the Effects of the COVID-19 Pandemic, complements the WFP school feeding program by aiming to boost the production of banana juice and promote its consumption as part of the school meal.²¹ An additional \$12 million of financing for The Gambia Agriculture and Food Security project,

¹⁹ GAMBIA AGRICULTURE AND FOOD SECURITY PROJECT, Project Appraisal Report, AfDB, 2021, accessed: Gambia - Gambia Agriculture and Food Security Project - Project Appraisal Report | African Development Bank Group - Making a Difference (afdb.org)

²⁰ Madagascar Food Systems Resilience Project (FSRP) | Global Agriculture and Food Security Program (gafspfund.org)

²¹ Supporting Small-scale Family Farmers who are Members of CAPAD Cooperatives in Burundi to be Resilient to the effects of the COVID-19 Pandemic | Global Agriculture and Food Security Program (gafspfund.org)

set out above, is also reported as being under preparation by GAFSP. An active \$8 million Food Security and Agriculture Productivity (FSAPP) project, supervised by the World Bank, that indirectly supports the school feeding program in Bhutan.²²

Islamic Development Bank (IsDB)

The Islamic Development Bank is a multilateral development bank working to promote social and economic development in member countries and Muslim communities worldwide. The IsDB joined the School Meals Coalition in October 2023 with a commitment to scale up its school feeding programs through its new Human Capital Initiative.

It is difficult to find information systematically about financial support to school feeding from IsDB. The IsDB reported \$100 million of aid for developing countries to the OECD in 2021, but has never reported funding specifically for school feeding. IsDB funding does not appear to be allocated to categories that could be related to school feeding, such as basic education or multi-sector aid. IsDB projects have helped strengthen national school feeding programs, however, such as Benin's, where IsDB worked with WFP.²³

Global Partnership for Education (GPE)

GPE is a partnership and a fund, and receives financial contributions from donors as a multilateral development agency. In 2021, for example, GPE received \$838 million. GPE does not implement programs but uses the financial contribution to allocate grants to strengthen education systems in about 90 mainly low-income countries.²⁴

Information is not readily available about how or how much school feeding benefits from funds from GPE, which does not report school feeding disbursements to the OECD. However, it is clear that at least some of the GPE funded grants are used for school feeding. For example, a series of significant grants from GPE have been supporting Ethiopia's school feeding program. The funding appears to come via the GPE's Trust Fund from a wide range of bilateral donors, as well as the IDA. GPE does have a coding system that calculates what percentage of GPE grants are used for school feeding, school health, and nutrition for example. A report shows that of 84 implementation grants active in 2023, worth \$2.5 billion, 15 grants included activities relevant to nutrition and school feeding programs, estimated at \$16.12 million. The report does not break down this funding further, however, to indicate how much goes to school feeding programs, or which countries are being supported and when.

More recently, there is some evidence of the GPE scaling-up school feeding programmes. For example, a \$20m grant for a programme in Ethiopia reaching 648 schools is one of the largest single investments in school feeding through the donor community in sub-Saharan Africa.

Education Cannot Wait (ECW)

ECW is a United Nations global fund for education in emergencies and protracted crises, operated under UNICEF arrangements. ECW funds are invested in countries and contexts affected by armed conflicts, forced displacement, climate-induced disasters, epidemics and other crises. Several ECW financial investment instruments, including the Multi-Year Resilience Program (MYRP), First Emergency Response (FER), and the Acceleration Facility (AF), may support school feeding programs directly or indirectly.²⁵ But it is difficult to find information on how much support is provided

²² Food Security and Agriculture Productivity (FSAPP) | Global Agriculture and Food Security Program (gafspfund.org)

²³ From WFP: WFP-0000152899.pdf

²⁴ From GPE: Financial reporting | Global Partnership for Education

²⁵ From ECW: Funding Windows | Education Cannot Wait

specifically for school feeding.

ECW does not report school feeding disbursements to the OECD but ECW funding for school feeding programs could be significant. For example, ECW and WFP formed a partnership to support school feeding at the country and regional levels.²⁶ School feeding does not feature in any organization-wide documents like financial reports, the results dashboard or annual reports. At the country level, however, ECW reports on the numbers of children and adolescents supported with school feeding programs: 69,987 in Chad, 60,351 in Ethiopia, and 12,009 in Mali. This support seems to be provided through partners, but there is no obvious associated information about timeframes or cost.

Further investigation revealed that 17 programs funded by ECW were working on school feeding between 2019 and 2022. On average, these programs allocated 25% to 30% of their overall budgets for school feeding. The total budget allocations across these programs for school feeding was about \$24 million. However, the actual amount going to school feeding is likely to be higher, as several programs that included school feeding interventions had budgets labelled under a different broader intervention code. ECW staff estimate that \$30 million to \$35 million went to school feeding under programs that started before 2022 and ran into 2022.

Of the 17 ECW programs that included school feeding, seven had budget allocations for school feeding above \$1 million. Ranked from largest to smallest, this included programs in Chad (\$5.2 million), the Democratic Republic of the Congo (\$4 million), Haiti (\$3.5 million), Ethiopia (\$3.2 million), Burundi (\$2.5 million), Cameroon (\$1.8 million), Somalia (\$1.1 million). The other programs, with smaller amounts, included support to Burkina Faso, Madagascar, Mali, Niger and Pakistan.

All ECW donors are in principle contributing to school meals through the pooled fund but no particular donors are funding school meals and ECW has not received earmarked funding for school meals, so the funding to school meals is fully unearmarked.

ECW confirmed that funding has so far been reported to the OECD only through their donor partners, rather than the ECW Secretariat. The information on ECW funding reported to the OECD is still fragmented and does not give a precise picture of ECW's expenditure overall, or on school meals.

ECW has expressed a willingness to engage more directly with the OECD reporting mechanisms during 2024 to ensure that ECW funding is reflected and labelled correctly, as part of ECW's commitment to strengthening the global systems for better tracking of finance for education in emergencies and protracted crises. ECW expressed the need to strike a balance between reporting detailed information on intervention areas such as school feeding and capturing – as a first step – more basic details such as amounts, donors and recipients. This approach should yield more complete data by the end of 2024, if not earlier.

Green Climate Fund (GCF)

There are no programs in the current portfolio of the Green Climate Fund that support home-grown school meal programs that in turn would support low-carbon and sustainable farming.²⁷ GCF's second replenishment (funding for 2024-2027) offers a significant opportunity to include school meals as part

²⁶ From ECW: Press Release: World Food Programme and Education Cannot Wait Team Up to Reach Vulnerable Children and Youth in Emergencies | Education Cannot Wait

²⁷ From GCF: GCF-1 progress report

²⁸ From GCF: Strategic Plan | Green Climate Fund

of its portfolio. GCF's latest Strategic Plan sets out a key focus for implementing National Adaptation Plans (NAPs) to address immediate adaptation and resilience needs.²⁸ There is little specific information readily available about NAPs, but they do appear to offer opportunities to support national school feeding programs.

International Fund for Agricultural Development (IFAD)

IFAD is investing in home-grown school feeding through The Rome-Based Agencies Joint initiative for Home-Grown School Feeding, in collaboration with FAO and WFP. The program was launched in 2022 and is set to support at least five countries including Kenya, Philippines, Rwanda, Sao Tome and Principe, and Senegal. The initiative's budget is \$10 million over three years, and more partners are being sought.²⁹

3. Aid for school feeding in Ethiopia, Ghana, Nepal and Sierra Leone

Ethiopia, Ghana, Nepal and Sierra Leone were selected as case studies because they all have developing national school feeding programs that may benefit from continuing or expanded donor support. Their school feeding programs have a range of direct and indirect support from international donors and a variety of financial reporting systems and institutional arrangements. (See Appendix 2 for more detailed data tables and analysis.)

3.1 Ethiopia

Formal school feeding was introduced in Ethiopia in 1994 and has since been expanded by the government with continuing support from international donors. School feeding began with hot meals provided by the World Food Programme (WFP) in selected regions. This support was expanded to cover more children and regions through a Home-Grown School Feeding (HGSF) approach. In 2015, in response to a drought, the government introduced Emergency School Feeding (ESF), which followed the same HGSF approach. Some NGOs, including Save the Children, Development Foundation and World Vision, provided school feeding to areas not covered by the HGSF.

The Ministry of Education oversees all school feeding initiatives. As of school year 2020-21, two school feeding programs were operating, both overseen by the Ministry of Education: (1) Home-Grown School Feeding Program, and (2) Traditional (In-Kind) School Feeding Program. The meals provided are generally breakfast and take-home rations.

Coordinating and sustaining school feeding efforts is not easy. Several organizations provide support alongside government efforts. In 2019-20, the government allocated no funds for school feeding due to a lack of resources. Except for school feeding programs run by Addis Ababa city administration for about 300,000 children, there have not been consistent school feeding programs across the country.

Expenditures on school feeding in Ethiopia have increased significantly. There is no line item in the domestic government budget for school feeding. According to available estimates, total expenditure increased from \$8.2 million for 2013 to \$77.9 million for 2020-21 as domestic government budget expenditure and contributions from international donors both increased dramatically.

However, numbers and proportions of children benefitting have increased slowly and appear to have fallen back from a high in 2017-18 to 2020-21. While the number of children receiving

school feeding rose significantly from 2013 to 2020-21, from 0.7 million to 1.7 million, this equates to a coverage in 2020-21 of 8% of primary school children, below the coverage rate of 16% in 2017-18.

As with other case study countries, OECD CRS school feeding data is incomplete for Ethiopia.

The CRS data mostly includes reported McGovern-Dole Program disbursements from USDA for direct food-aid or the Traditional (In-Kind) School Feeding Program. The majority of international donor funding to school feeding reported by Ethiopia is therefore missing from the CRS data.

Further research could include checking with specific institutions whether they intend to report recent significant school feeding contributions to the OECD. A good example is a European Union donation of €33 million to UNICEF and WFP, announced in late 2022, in part for school feeding in Ethiopia.³⁰ It is difficult to discern from any of these institutions' reporting systems how much of the funding will be spent on school feeding. The funding for school feeding should be reported as such on the OECD CRS database, presumably starting in 2022.

3.2 Ghana

The Ghana School Feeding Program began on a small scale in 2005 and has grown significantly since. The program began with about 1,900 pupil beneficiaries.³¹ It has since grown to provide meals to 3,620,468 pupils in 10,832 public basic schools, employing 32,496 caterers and cooks.

Donors and governments have reported little information to the main international school feeding data systems. WFP reported in 2020 that Ghana's total school feeding expenditure for school year 2017-18 was \$66.3 million.³² There is no breakdown of how much of this was funded by the government and how much by donors. The 2022 WFP report has no updated school feeding expenditure data for Ghana. Few school feeding disbursements have been reported by donors to the OECD.

The government and local media describe clear and continuing school feeding expansion plans. Spending on school feeding does have a line in the government budget, visible in specific allocations to the Ministry of Gender, Children and Social Protection (MoGCSP). News about the managing and funding of school feeding is often reported by the government and by local media. The government has announced plans to increase school feeding expenditure by 11% from 2024, not only to broaden school feeding to more pupils but also to compensate for high food inflation. The government has also announced plans to steadily continue increasing expenditure on school feeding to 2027.

School feeding has encountered financing difficulties and tensions in Ghana in recent years.

Caterers took strike action following a lack of payment in 2021.³³ The government appears to have answered their demands, at least in part, in the latest 2024 budget speech. The quality of school meals has been called into question, including by the government. The news media have linked the Ghana school feeding program to corruption and fraud.

³⁰ Unicef Ethiopia: EU donates €33 million (1.8 billion ETB) to UNICEF and WFP to restore essential education services and implement school feeding programmes in conflict-affected areas in Ethiopia

³¹ From the WFP: WFP-0000108072.pdf

³² State of School Feeding Worldwide 2020: State of School Feeding Worldwide 2020 | World Food Programme (wfp.org)

³³ Reported in local media, for instance: Schoolchildren go without meals as caterers strike - Graphic Online

³⁴ Assessment by SEND Ghana of the 2023 budget, reported in B&FT: SEND Ghana assesses 2023 National Budget and Economic Policy - The Business & Financial Times (thebftonline.com)

These financing difficulties indicate weaknesses in budget execution that could hamper the government's plans to expand the school feeding program. Assessments of Ghana's 2023 budget reported poor budget execution across key sectors supporting the Sustainable Development Goals.³⁴ Budget execution problems across many MoGCSP social protection initiatives have included recurring delays in release of feeding grants and delays in payments to caterers. When the delays in payments to caterers led to strikes, many children missed out on school feeding. The longer-term significant risk is that budgetary plans to expand school feeding may not be seen as credible and may not be realized.

Allocations for school feeding to MoGCSP may have crowded out other social protection spending by the same Ministry. School feeding appears to be very political and contentious in Ghana. MoGCSP has a critical role in developing Ghana's human capital and coordinating most social protection intervention yet allocations to the MoGCSP have remained low compared with those for other ministries. Political pressure may have contributed to these low allocations, which may constrain the MoGCSP to spend a higher proportion of its budget on school feeding.³⁵ The increased budget share for school feeding may in turn have put downward pressure on other budget lines and initiatives administered and funded by MoGCSP, including the Livelihood Empowerment Against Poverty (LEAP) social protection cash transfer program, and initiatives to tackle child trafficking and domestic violence.

Indirect international donor support for Ghana's school feeding program is not clearly reported. Ghana received \$1.58 billion of ODA in 2021, but none of this was reported to the OECD as direct funding for school feeding. In 2019 the only school feeding aid for Ghana reported to the OECD was just \$5,031 from Switzerland. Some small ODA disbursements in 2021 reported as "food assistance" look to be directly and indirectly supporting the school feeding program. Further indirect support for school feeding is likely to have come from substantial yet recently volatile general budget support, and from frequent significant IMF loans. Other multilateral programs set to be delivered in the coming years, such as the Savannah Investment Program (SIP) funded with \$20 million from the Global Agriculture and Food Security Program (GAFSP), is likely to indirectly support school feeding by further expanding the promotion of nutritious vegetables and legumes in the school feeding program.

3.3 Nepal

WFP has been supporting school feeding in Nepal since 1974 and national school feeding has expanded markedly since 2013. The number of children receiving school feeding increased from 0.5 million in 2013 to over 2.5 million in 2020-21, while coverage of primary children surged from 10% to 76%. Total school feeding expenditure has significantly increased over the same period.

International donors, including the World Bank, indirectly support school feeding in Nepal. The World Bank's support for the ongoing School Sector Transformation Program supports the implementation of government's School Education Sector Plan.³⁶ This plan is a sector-wide approach which has a school feeding component and is also supported by other development partners. The Ministry of Finance's Aid Management System reports across grants and loans provided.³⁷ Included in this system is information about an IDA grant (\$19.7 million) and loan (\$120 million) for 2023-27 for the School Sector Transformation Program. There is information about other multi-donor funding to

³⁵ There is a perception by some of the public that there is little basis for which specific communities benefit from school feeding, and that catering personnel are changed with a change of government.

³⁶ Development Projects : School Sector Transformation Program Operation - P177647 (worldbank.org)

³⁷ HOME - AID MANAGEMENT INFORMATION SYSTEM FOR NEPAL (mof.gov.np)

the education sector, including grants from Norway (\$21.4 million) and Finland (\$20.8 million), and a loan from the Asian Development Bank (\$200 million).

While only some of the IDA funding is likely to be spent on school feeding, it is highly likely that none of this indirect financing is being reported on the OECD CRS system as school feeding. The majority of school feeding aid reported to the OECD from 2018 to 2021 is from USDA for the McGovern-Dole Program. The World Bank has not reported any World Bank or IDA contributions to school feeding between 2018 and 2021. It would be useful to assess whether the World Bank is planning to or able to report attributable school feeding spending from the substantial funding support to transform the school sector in Nepal.

3.4 Sierra Leone

Since Sierra Leone gained independence in 1961, school feeding has been prioritized. School feeding has been regarded for many decades as a vital protection for children from poverty and food insecurity. School feeding was prioritized by the government to encourage children to return to school following the civil conflict of 1991-2002. More recently, the government incorporated school feeding into the Free Quality School Education (FQSE) initiative in 2018. The government, supported by international development partners, continue to prioritize and implement school feeding with an increasing focus on the home-grown school feeding program.

Although expenditure on school feeding increased from 2013 to 2020-21, the number and the coverage of children receiving school feeding have fallen. Total school feeding expenditure increased from \$22 million in 2013 to \$39 million in 2020-21.³⁸ Despite the increase in spending, however, the number of children receiving school feeding decreased by 44,000, from 530,000 children in 2013 to 486,000 in 2020-21. As enrolments grew quickly over this same period, coverage fell from 41% of primary children receiving school feeding in 2013 to 28% in 2020-21. A deeper assessment might identify why this has happened and how the school feeding program could be improved.

Funding for the school feeding program mainly comes from the government and development partners. School feeding services are carried out by partners including WFP and Plan International. The National School Feeding Secretariat (NSFS) of the Ministry of Basic and Senior Secondary Education (MBSSE) is responsible for the school feeding program, working closely with development partners.

It is unclear whether OECD data reports all direct financing. OECD data for Sierra Leone is mostly reported McGovern-Dole Program disbursements from USDA. The government reports in the GCNF survey amounts of international donor funding for school feeding that are similar to those in the OECD system.

More generally, rising economic vulnerability and instability are worsening food security, and increasing the need for external financial support. Sierra Leone is experiencing economic difficulties due to external shocks and domestic policy slippages.³⁹ For this reason, international donors are increasingly a vital source of indirect funding for school feeding, but it is difficult to estimate how much. The government announced in its 2023 budget that it will expand the school feeding program, in part with the additional financing of \$12 million from the World Bank for the Free Education Project, of which school feeding is a part.

³⁸ In nominal terms.

³⁹ World Bank: Sierra Leone Economic Update 2023: Macroeconomic Stability Key to Attainment of Food Security (worldbank.org)

4. Findings and discussion

Donors reported to the OECD Creditor Reporting System a total of \$287 million in funding for school feeding in developing countries in 2021. This was an increase from 2020 and 2019, but still below the \$297 million reported in 2018. The vast majority of the aid reported for school feeding funding is from the United States, and specifically from the US Department of Agriculture for the McGovern-Dole Food for Education Program.

Data reported via the Global Survey of School Meal Programs, administered by the Global Child Nutrition Foundation (GCNF), shows that in 2020-21 international donors provided \$323 million in funding for school feeding to low-income and lower-middle-income countries. Discrepancies between OECD and GCNF data on school feeding are significant at the country level and for all years available.

It is difficult to find data broken down into categories that reveal useful detail about school feeding financing. Donor and government data systems are not geared towards transparently or consistently reporting the amount of funding that goes to school feeding in practice, or – crucially – how it is used. Bilateral donors and, more significantly, multilateral donors do not seem to be reporting fully or consistently to the OECD data that has a line for school feeding spending, including the World Bank, which would be expected to report significant contributions. The case studies on Ethiopia, Ghana, Nepal, and Sierra Leone highlight specific school feeding financing data challenges that are likely to be relevant across the board (see Section 3).

Indirect funding to school feeding is significantly missing from school financing data systems. The World Bank provides large grants and loans via the International Development Association, some of which are spent on government school feeding programs. But this indirect funding does not appear to be accounted for as school feeding aid.

The additional data from the country case studies do not overcome some of the limitations identified from global financial data. For example, it remains difficult to discern how school-feeding funding from international donors is used due to lack of disaggregated data and how it complements (or not) efforts from domestic resources.

Government-reported data on school feeding funding has a number of strengths and some weaknesses. GCNF is an impartial, transparent, and neutral party, with a strong survey and methodologies, that supports governments to report their own data. GCNF is taking measures to strengthen its survey and data that could provide increasingly valuable data. However, data derived from governments may be inconsistent between countries (just as OECD data is likely to be inconsistent between donors). It could be strengthened through more rigorous quality assurance of the survey and the data it generates. It is also vital to consider the credibility of any stated government budget plans for school feeding, given the track record for budget execution problems. Such problems in Ghana (see the case study in Section 3) highlight the potential implications when school meal delivery to children is hampered, and the impact on realizing expansion plans.

From the data and information available, it is difficult to assess across the board what exactly is covered by school feeding funding. In some countries, infrastructure or capital investments (kitchens, storerooms, or water, sanitation and hygiene facilities) may be counted as school feeding expenditure. In other countries, funds for such investments come from a different ministry that does not necessarily include the expenditure as school feeding. The case studies reveal a variety of institutional arrangements for school feeding between countries that can exacerbate this problem. A

general limitation is the lack of a standardized model for estimating the costs of a nutritious school meal across countries, or even within countries where there may be regional and seasonal variations in costs. In Nepal, for example, geographical terrain, access, and natural hazards cause significant variations in costs by district.

Private contributions are also difficult to measure. Data on private sector or parent contributions to school feeding within countries is very difficult to find. Only a handful of countries report the amount of private donations. Some formal systems collect parental contributions in the form of fees, such as in Rwanda and Kenya. More broadly, it seems plausible that most countries have a system, formal or informal, for parental contributions. It is important to understand the nature and significance of parental contributions given the sensitivity to and implications for equity: are the poorest children and households targeted, and do they benefit? Another possibly very significant aspect are the donated services of women and cooks in many or most lower-middle-income countries.

The possible reasons why school feeding financing data systems are weak include a range of technical data challenges as well as political pressures and expediency. One technical data challenge is that school feeding is inherently multisectoral. It spans a range of human development areas, including health, agricultural productivity and markets, and education, to name a few. Understandably, this leads to a high potential for different countries to categorize expenditure in different ways. Another technical data challenge is that school feeding support is often provided as part of a broader aid package – a common theme in donor reports and in the country case studies. In the main, governments strive for accurate data for the benefit of all. Where a government is under political pressure, however, there may be an incentive to provide an overly positive picture of progress and domestic financing, and to set out plans to expand school feeding programs beyond the government's long-term capability. This is a limitation of any government-reported data. However, the GCNF is a neutral and impartial entity that does not fund or run any school feeding programs. This advantage may go some way to mitigate this limitation and is a good rationale for GCNF to continue to collect and strengthen its survey of government-reported school feeding data.

5. Learning and recommendations

5.1 Implications of data system shortcomings

The data challenges discussed above hinder international donors and their partners from planning and coordinating evidence-led support for school feeding programs. When it is difficult to assess current profiles and sources of financing for school feeding, it is challenging to determine how much funding is required to meet a country's needs at each point in the development of a sustainable national school feeding program.

Ultimately, stronger data will enable donors and governments to strengthen their focus and increase funding for unmet global need. The SFI Financial Landscape Analysis showed that emerging from the Covid-19 pandemic amidst a range of crises has left many countries with enormous unmet financial needs. As well as meeting immediate school feeding requirements for the most vulnerable, countries need to strengthen their capacity to deliver national school feeding programs in the longer term. Having clear and consistent data about school feeding financing is a crucial so that governments and international donors can understand these needs. More broadly, having confidence in the data is vital to be able to set a credible global financing target that will help all involved to focus on what is really required and donors to meet that requirement.

5.2 Recommendations

- 1. Agree on global definitions of what should be counted as school feeding expenditure, and a consistent method for reporting that could include finding a way to identify school feeding funding that can be easily integrated within national systems.** Initial discussions with the OECD DAC Secretariat indicate that introducing a new tag for school feeding would take around five years to approve, implement, and build into systems and reporting, as has been the case with the new nutrition tag. A tag may not be appropriate for school feeding funding, however, which is incorporated in a range of broader multisectoral funds. A more pragmatic approach to explore is to introduce “school feeding” as a keyword that can then be applied across a range of relevant existing tags, such as nutrition. Although reporting against this keyword would be voluntary, it is estimated to take around three years to implement. For example, discussion on a refugee keyword began in 2019/20, negotiations were completed in 2022, and it was implemented in 2023. Once this keyword is introduced, the focus for the School Meals Coalition and other partners will be to encourage members to report against it, expose where it is unreported and the problems this causes.
- 2. Seek opportunities to improve the coverage of school feeding financing within the OECD Creditor Reporting System.** The first step is to identify and address specific or systematic barriers to reporting school feeding funding. There are likely to be a range of technical and capacity-related barriers for donors, and while there are reporting requirements for bilateral donors, multilateral donors report on a voluntary basis. Further research could also have a role in identifying and providing to the OECD DAC Secretariat specific examples of funding for school feeding that is not reported and that could be investigated. These examples may illuminate general or systematic reporting difficulties that can then be addressed.
- 3. Investigate how school feeding could be integrated in a consistent manner into wider survey instruments and data systems and continue to build upon, strengthen, and refine the Global Survey of School Meal Programs, including by embedding more quality assurance in the survey data collected and.** Data on school feeding inputs (financing), and the associated outputs and outcomes could be built into wider instruments such as Demographic and Health Surveys, international education surveys such as the OECD Teaching and Learning International Survey (TALIS), the UNESCO Global Education Monitoring Report (GEM), the UNICEF Multiple Indicator Cluster surveys and other suitable surveys. The proposed steps would be: a) research and assess these and other surveys by relevance and importance to informing school feeding, b) discuss with survey owners what can feasibly be done and when, and c) implement feasible integrations in a manner consistent with the recommendations above. The survey conducted by the Global Child Nutrition Foundation (GCNF) is one of many instruments that provides an important dataset. The School Meals Coalition, through the Data and Monitoring Initiative (DMI), could explore with GCNF opportunities to strengthen this valuable information, and by working with countries that have not previously responded to the survey fully or at all.⁴⁰ Further data quality assurance could also be explored for the 2024 Global Survey of School Meal Programs, which opened on November 27, 2023.⁴¹ GCNF already conducts its own data quality review, which includes triangulating different parts of the survey, referring to desk reviews on published data to check whether the information submitted is consistent with prior expectations, and comparing each country’s response with its responses in prior survey rounds wherever possible. Inconsistencies are raised for clarification directly with the government-appointed focal point. There could be further opportunities to compare and triangulate the data provided to GCNF

⁴⁰ The DMI is the fourth initiative under the School Meals Coalition. The initiative, led by WFP, has the goal of improving the availability of quality data on national school meal programmes worldwide and institutionalizing current efforts.

⁴¹ 2024 Global Survey Data Collection Begins (gcnf.org)

with information from relevant development partners, including school feeding donors and implementers in country, or from others involved in the country's school feeding program. In addition, there may be opportunities for external quality assurance of the survey data collected.

- 4. Agree on and develop consistent ways of breaking down school feeding financing data that are useful yet administratively manageable.** Adding contextual information can inform strategic funding decisions, but disaggregation can make data systems vulnerable to different interpretations and accuracies across countries. Disaggregation could distinguish between cash and food-based aid.⁴² Costs could simply be split into 1) delivery and 2) capacity-related costs. More granular breakdowns of costs could categorize 1) food and transport costs, 2) implementation, 3) infrastructure, 4) management, capacity-strengthening, monitoring, reporting and evaluation. One final useful data marker could be the institutional arrangements for owning, directing, and coordinating the funding within each country with delegated ministries, departments and agencies. The first step would be to agree the best approach to distinguish between food delivery and administration costs.

- 5. Explore the feasibility and value of introducing a target and measurement for co-benefits** – indirect benefits to school feeding from aid to other sector – **to foster increased indirect funding for school feeding.** Donors to social protection, health, education, rural development, and other relevant sectors could then measure and report co-benefits to school feeding. A further step could be to introduce a co-benefit target for the education, health and agriculture sectors.

- 6. As a priority, seek a place for school feeding on the agenda for the 21st replenishment of the International Development Association (IDA21).** Building and strengthening national school feeding programs is not an explicit strategic focus of IDA21. Sustainable financing for school feeding would be stronger, more secure and more coherent within development finance if it is woven explicitly into IDA21's themes, issues, and results management indicators. This would require a coordinated effort to assemble strong evidence and influence among IDA members and stakeholders.

5.3 Implementation

Three options for developing data systems include:

- Continue the collaboration between the World Food Programme (WFP), and the Food and Agriculture Organization (FAO), and GCNF through the Data and Monitoring Initiative of the School Meals Coalition to support and strengthen the survey.
- The World Bank could lead development of data systems, which would align with the Bank's Evolution Roadmap, using the School Meals Coalition to forge agreement on steps required.⁴³
- The School Meals Coalition's Data and Monitoring Initiative (DMI), led by the World Food Programme, can support many of the recommendations in this report, for example by making use of the working groups to support consistency of indicators, including for school feeding financing.

A combination of these options could be the best way forward, building on the value added from each organization. This task will be significant, requiring careful planning and resources. The task is analogous perhaps to the way the UNESCO Institute for Statistics (UIS) has developed global education indicators, but focused on the details of school feeding finance. Although the World Food Programme is the global knowledge hub for school feeding, it may lack convening power and expertise on financial data. The

⁴² The GCNF Global Survey and data already usefully disaggregates by cash and in-kind school feeding financing.

⁴³ World Bank Group Statement on Evolution Roadmap

World Bank may have ample capacity to lead but may not be best positioned to move forward. The first step should be for the School Meals Coalition to agree on the best feasible approach and timing.

5.4 Further potential research and learning opportunities

- **Piloting a new approach in a few countries that involves donors and governments:** Opportunities should be taken to explore in a few countries what national data systems could accommodate findings from this research and inform a more general approach that will work within existing public financial management systems. There may be opportunities to learn from specific countries how gender and climate budget tagging, for example, has helped to provide comprehensive data on public expenditure relevant to gender and climate change, and enabled governments to prioritize related investments, in a way that could be applied to school feeding financing. Such pilot research could build on the four-country case study analysis undertaken for this report, and explore comparisons with countries more transparent reporting systems are already in place, such as India. The database for the DMI will be rolled out first in the African Union member states, so there are opportunities to support such a pilot approach through the DMI.
- **Research the choices open to governments to finance their own school feeding programs.** While this report has focused on international donor support, domestic financing is increasing. Further evidence of patterns and trends in domestic funding, and research into opportunities and challenges, could help inform decisions to develop national school feeding programs.
- **Learn from and continue to help inform research by the SMC Research Consortium on value-for-money (VFM) of school feeding.**
- **Research the constraints that multilateral agencies and school feeding implementers face in reporting school feeding aid to the OECD Creditor Reporting System.** The forthcoming review of World Bank investments in school meals 2008-23 could provide very helpful evidence for such research. Possible avenues for this research could include analyzing World Bank funding to school meals in the broader context of global funding and financing systems. It could also be useful to look at the World Bank data systems used to manage the school meals funding data used in the review, and associated definitions of school meals financing and the different types of school meal engagement. If the review finds that the World Bank faces challenges in reporting financing support as school feeding aid to the OECD, further research could assess whether these challenges might be shared by other multilateral organizations, and how they could be addressed.
- **Research the contributions to school feeding of the private sector and parents, the free labour contribution of voluntary cooks and women, and in-kind community donations (such as construction of kitchens).** Such research would strengthen the evidence base and show if and how this information could be integrated with national data systems. While less important, such medium-term research could enhance understanding of the equity situation and opportunities of school feeding.
- **Research how school feeding financing data is disaggregated in high-income economies where coverage of school feeding programs is universal.** Positive experiences and examples of approaches, as well as challenges, could inform efforts to disaggregate data globally.

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Appendix 1: Data reported to the OECD DAC Creditor Reporting System

The OECD Development Assistance Committee (DAC) is a forum of 32 countries whose aim is “to promote development co-operation and other relevant policies so as to contribute to implementation of the 2030 Agenda for Sustainable Development”. The Creditor Reporting System (CRS) is used by DAC countries, some non-DAC countries, multilateral agencies, and private donors to report on where aid goes and what purposes it serves on a comparable basis for all DAC members. Data are collected on individual projects and programs.

Within the CRS, codes are used to categorize different purposes. Since 2018, this has included a dedicated line for school feeding (code 11250, within the Education → Basic Education sub-group). This is defined as:

- Provision of meals or snacks at school; other uses of food for the achievement of educational outcomes including “take-home” food rations provided as economic incentives to families (or foster families, or other childcare institutions) in return for a child’s regular attendance at school; food provided to adults or youth who attend literacy or vocational training programs; food for pre-school activities with an educational component. These activities may help reduce children’s hunger during the school day if provision of food/meals contains bioavailable nutrients to address specific nutrition needs and have nutrition expected outcomes in school children, or if the rationale mainstream nutrition or expected outcome is nutrition-linked.

Nevertheless, there are ambiguities within the CRS database. First, this regards the extent of disaggregation with which donors enter data. For example, if an education project comprises a range of activities such as teacher training, purchasing textbooks and providing school meals, the CRS database is set up and intended for the donor to enter the amounts for each of these purposes separately. However, it is not possible to ascertain if this guidance is always followed.

Second, some aid for school feeding could be incorrectly labelled as other items within the CRS. Potentially similar categories include Basic Nutrition, Household Food Security Programs, and Food Assistance.

This ambiguity is particularly noticeable with WFP. WFP is included in the CRS database as a multilateral agency donor. Core contributions to WFP from other donors are also included within the Food Assistance line item. This means that core contributions to WFP that go on to be used for school feeding are not counted in this data. WFP does not receive any dues or portions of the UN assessed contributions, but voluntary support from governments is the primary source of funding for WFP.

⁴⁴ <https://www.wfp.org/funding-and-donors>

Appendix 2: Country case study analysis

School feeding expenditure and financing in case study countries, reported by OECD and WFP ⁴⁵

\$m	OECD CRS International donor funding for school feeding (2021)	OECD 2021 reported funding to school feeding	WFP School feeding international donor financing (2013)	WFP 2020 School feeding international donor financing (2017-18)	WFP 2022 School feeding international donor financing (2020-21)	WFP Total school feeding expenditure (2013)	WFP 2020 Total school feeding expenditure (2017-18)	WFP 2022 Total school feeding expenditure (2020-21)
Ethiopia	17.5	8.9	8.2	9.7	32.4	8.2	21.4	77.9
Ghana	0.005	0	6.6	Not reported	Not reported	43.3	66.3	Not reported
Nepal	48.7	10.9	11.1	4.2	4.9	22.0	25.1	38.6
Sierra Leone	25.4	7.8	4.8	5.0	6.2	5.8	7.4	18.5

School feeding coverage rates in 4 countries

	Numbers receiving school feeding 2013	Numbers receiving school feeding 2017-18	Numbers receiving school feeding 2020-21	Estimated per pupil spending (\$) 2013	Estimated per pupil spending (\$) 2017-18	Estimated per pupil spending (\$) 2020-21	Coverage of primary 2013	Coverage of primary 2017-18	Coverage of primary 2020-21
Ethiopia	681,195	2,539,286	1,676,452	12.0	8.4	46.5	4.21%	15.68%	8.22%
Ghana	352,437	1,700,000	2,517,087	122.9	39.0		8.58%	38.63%	54.91%
Nepal	471,344	483,600	2,667,139	46.7	51.9	14.5	10.30%	11.69%	75.72%
Sierra Leone	530,227	836,000	485,674	10.9	8.9	38.1	40.79%	61.03%	27.60%

Trends for case study countries

Total school feeding expenditures increased dramatically from 2013 to 2020-21 across the case study countries.⁴⁶

Changes in the coverage of primary school children receiving school feeding varied across the four countries. Coverage in Ethiopia increased from 4% in 2013 to 16% in 2017-18 but fell back to 8% in 2020-21. Similarly, coverage rates increased in Sierra Leone from 41% in 2023 to 61% in 2017-18 but fell to 28% in 2020-21. Coverage rates increased dramatically in Ghana – from 9% in 2013 to 55% in 2020-21 – and in Nepal, from 10% to 76%.

Changes in international donor financing for school feeding were also mixed. Donor aid rose significantly in Ethiopia, more modestly in Sierra Leone and decreased in Nepal. International aid's share of total school feeding expenditure has fallen in all cases: in Ethiopia from 100% in 2013 to 42% in 2020-21, in Nepal from 50% to 13%, in Sierra Leone from 83% to 34%. For Ghana, no data has been reported since 2013 when 15% of expenditure was financed by international donors.

Changes in the estimated expenditure per pupil warrant further investigation within each country, because they vary significantly and because data in tables above differ from data from country budgets. In Ethiopia and Sierra Leone, spending increases dramatically in the period to 2020-21, the latest year for which data is available, but drops in Ghana, though this is not apparent from Ghana budget information and statements (see the table below in the Ghana section).

Further analysis and notes from country case studies

Ethiopia

According to the government of Ethiopia, as of school year 2020-21 two school feeding programs were operating in Ethiopia, both overseen by Ministry of Education: (1) Home-Grown School Feeding Program, and (2) Traditional (In-Kind) School Feeding Program. The meals provided are generally breakfast and take-home rations.

There is no line item in the domestic government budget for school feeding, but the government reports that total expenditure on the national school feeding program more than tripled between the

⁴⁵ Reported WFP data uses a range of data sources, mainly the GCNF Global Survey data but also other sources in some cases.

school years 2017-18 and 2020-21, from \$21.4 million to \$77.9 million. This increase was enabled by rises both in government budget expenditure and in contributions from international donors.

Despite this dramatic increase in funding, numbers of children receiving school feeding fell significantly and coverage halved from 16% to 8% of primary children. In the 2017-18 school year, 2,539,286 children in primary school were receiving school feeding out of 16,198,047 children enrolled. In 2020-21, 1,676,452 children in primary school were receiving school feeding out of 20,400,000 children enrolled.

CRS – As with other case study countries, there is evidence that the OECD CRS school feeding ODA data is incomplete. Some ODA disbursements reported for Ethiopia seem to be direct support for school feeding but were not categorized as such. For example, in 2021 Ethiopia received a \$6.5 million grant from WFP reported as “emergency food assistance” but described as providing cash-based school feeding for refugees. Canada reported a \$3.2 million grant, part of which includes supporting a WFP emergency school feeding program. This followed an earlier \$4.5 million grant reported in the same way by Canada in 2020, a \$4.6 million grant in 2019, and a \$8.3 million grant in 2018. Three WFP grants amounting to about \$3.4 million were reported by WFP for 2020, and another \$2.5 million grant for 2019, all financing school feeding to crisis-affected populations, and refugees and their hosts.

Ghana

Patterns and trends in domestic government budget spending on school feeding in Ghana:

In the latest budget, presented to Parliament on November 15, 2023, the government announced that it had invested GH ₵3.6 billion (\$308.7 million) in the national school feeding program since 2017. Using a range of available sources, the table below sets out the government budget expenditure and reported beneficiaries for all years available that are reported since 2017 and projected to 2027.

For 2024, the government plans to promote the use of locally produced food, and to increase the school feeding expenditure by 11%, both to help broaden school feeding outcomes to more pupils but also to compensate for high food inflation.

Ghana budget expenditure on school feeding	2017	2018	2017	2017	2017	2017	2017	2017	2017	2017	2017
GH ₵ million Budget Line “032006 School Feeding” ⁴⁷	200	Not found on budget doc.	200	200	200	200	200	200	200	200	200
Estimated nominal equivalent \$ m ⁴⁸	45.5		45.5	45.5	45.5	45.5	45.5	45.5	45.5	45.5	45.5
Reported beneficiary pupil numbers ⁴⁹ , millions	1.5	2.7	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Estimated per pupil spend, budget figures (GH ₵ m)	129		129	129	129	129	129	129	129	129	129

As in other countries, the closure of schools in Ghana during the COVID-19 pandemic significantly affected school feeding. The IMF reported that almost 43% of children enrolled in the school feeding programs stopped receiving meals once schools closed.⁵⁰ This equates to about one-third of all

⁴⁷ Extracted from Ghana national budget documents 2020-2023, and projections from 2024 budget up to 2027. Accessed from MoFEP

⁴⁸ Calculated from average exchange rates for respective years.

⁴⁹ Unless otherwise stated, figures were extracted from Ghana Government Budget Statements 2020-2023. Accessed from MoFEP.

⁵⁰ 2021 Ghana Article IV Report, IMF. Document accessed from: Ghana: 2021 Article IV Consultation-Press Release; Staff Report; and Statement by the Executive Director for Ghana (imf.org)

school-age children. However, the government reported that to mitigate the impact of COVID-19, 584,000 final year Junior High School (JHS) students and 146,000 staff in all public and private schools across the country were provided with one hot meal a day.

The 2023 domestic government budget line '032006 - School Feeding' reports budget allocation of GH ₵969 million.

In late 2022, it was reported⁵¹ that spending on school feeding would increase in 2023 to reflect the current cost of living, and that food for the school feeding would be sourced locally to boost domestic production. A reported 3,620,468 children currently benefit from the national school feeding program. This is a significant 44% increase from the 2,517,087 who were reported to have received school feeding in school year 2020-21, and continues the long-term expansion of school feeding recipients in Ghana.

Previously, in 2022 it was reported⁵² that the government of Ghana will spend GH ₵881 million on the Ghana School Feeding Program (GSFP) in 2022, out of the total budgetary allocation to the Ministry of Gender, Children and Social Protection (MoGCSP). This would be a significant increase from recent previous years, from GH ₵262 million in 2019, GH ₵470 million in 2020, and GH ₵489 million in 2021. The MoGCSP was allocated GH ₵1.14 billion in 2022, so the spending on school feeding represented about 77% of the ministry budget. This increase was reported to be driven by the government plan to expand the school feeding program to more schools.

There is evidence from both these articles of school feeding financing issues and tensions in recent years:

- Caterers have reportedly taken strike action, demanding payment of about GH₵234 million in third-term arrears for the 2021 academic year. In addition, they demanded an increase in the feeding grant for pupils. The government appears to have answered their demands, at least in part, in the latest 2024 budget speech.
- There are indications that the quality of school meals has been called into question, including by the government, which has talked of the need for monitoring the quality of food being prepared compared with what is claimed.
- It is reported that corruption and fraud have been associated with the Ghana school feeding program.
- The increase in spending to school feeding is likely to crowd out spending on other initiatives administered and funded by MoGCSP, including the Livelihood Empowerment Against Poverty (LEAP) social protection cash transfer program, and initiatives to tackle child trafficking and domestic violence.

Ghana school feeding ODA – direct and indirect:

Ghana received \$1.58 billion of ODA in 2021, but none of this is reported as direct funding for school feeding on the CRS database. The only reported school feeding ODA was just \$5,031 in 2019 from Switzerland.

In 2021, Ghana received a reported \$69 million ODA for “social protection”, \$6.2 million for “multisector aid”, \$2.5 million for “multisector education/training”. On closer inspection, the details of these categorized grants within the CRS do not appear to be related to school feeding. However, in 2021 Ghana received a reported \$22.4 million for “food assistance”. On closer inspection of the five

⁵¹ By Education Ghana: Government to increase grant for School Feeding Programme in 2023 (educationghana.org)

⁵² Media report: Cost of School Feeding leaps to GH₵881m in 2022 (thebftonline.com)

specific disbursements within this year, two are from the United States, one from the United Arab Emirates, one from Saudi Arabia, and one from WFP. The \$0.19 million in WFP food assistance in 2021 is clearly supporting the Ghana national school meals program with technical support. The other four food assistance disbursements in 2021 are direct contributions of agricultural commodities that could indirectly benefit the school meals program with better availability of food. There is a similar food assistance ODA disbursement from WFP in 2020 – \$0.24 for technical assistance for the school meals program. Although small amounts are involved in these two WFP disbursements, it is notable that they are not reported as school feeding aid in the CRS, though it seems clear that they should be.

The general budget support to Ghana has been extremely volatile in recent years – for example disbursements reported for 2019, 2020, and 2021 are \$54 million, \$1,126 million, and \$1 million respectively.

There was a Staff Level Agreement for a new IMF-Supported Program announced by the government of Ghana in December 2022. That announcement linked this new IMF Program with the importance of social protection measures to support the most vulnerable, and this explicitly included the School Feeding Program. Therefore, the IMF Program loans will indirectly support school feeding in Ghana in the coming years. The most recent IMF disbursement to Ghana in May 2023 was SDR 451 million.

Looking ahead, the Savannah Investment Program (SIP) funded with \$20 million from the Global Agriculture & Food Security Program (GAFSP) under preparation is expected to start from 2023.⁵³ The SIP project is aiming to indirectly support school feeding by further expanding the promotion of nutritious vegetables and legumes in the school feeding program.

There are reports in the local media of budget execution issues in Ghana.⁵⁴ As a result, real expenditure may be significantly lower than planned in budgets. It is difficult to find disaggregated figures for school feeding expenditure, but aggregate spending appears to be systematically below budgets in the years from 2019 to 2022. In the table below, yellow columns show available budget expenditure totals, and blue columns report what was actually then spent in the year. Actual expenditure is consistently below what was budgeted, and sometimes significantly so. These lines reported – grants to government units, and education fund – are most likely to include school feeding, and although they will also include other forms of spending, provide an indication of the issue that can be investigated further.

Unless otherwise stated, figures were extracted from Ghana Government Budget Statements 2020-2023. Accessed from MoFEP.

Fiscal data MoF (figures in GH ₵ billion)	2019 Budget	2019 Outturn	2020 Budget	2020 Outturn	2021 Budget	2021 Outturn	2022 Budget	2022 Outturn
Total grants to other government units	13.8	11.4	15.6	11.9	18.1	13.5	26.8	24.6
Education Trust Fund	1.2	0.9	1.2	1.0	1.4	1.2	2.6	2.1

⁵³ Information available and also appraisal document from the GAFSP: Savannah Investment Program (SIP) | Global Agriculture and Food Security Program (gafspfund.org)

⁵⁴ For example: SEND Ghana assesses 2023 National Budget and Economic Policy - The Business & Financial Times (thebftonline.com)

Nepal

Total Nepal school feeding expenditure reportedly increased from \$25.1 million in school year 2017-18 to \$38.6 million in school year 2020-21. The number of children receiving school feeding in primary schools increased from 483,600 in 2017-18 school year (12% of the 4,135,253 enrolled in primary school) to 2,667,139 in 2020-21 school year (76% of the 2,667,139 children enrolled in primary school).

OECD school feeding financial data:

	2018	2019	2020	2021
Italy		35,310	47,985	
Japan		88,265	3,297,041	
United States	16,571,940	1,889,261	15,909,866	10,881,200

Referred to the GCNF Country Profiles for 2022 and 2020:

WFP provides both school feeding direct implementation and technical assistance.

Sierra Leone

The National School Feeding Secretariat (NSFS) of the Ministry of Basic and Senior Secondary Education (MBSSE) is responsible for the school feeding program in Sierra Leone, working closely with developing partners. The School Feeding Policy was developed by the MBSSE. Funding for the school feeding program mainly comes from the government and development partners while the delivery of school feeding services is implemented by partners – including WFP and Plan International – under the supervision of the NSFS of the MBSSE through a memorandum of understanding.

School feeding currently takes place in all 16 districts but is limited to primary school students of specific chiefdoms (designated as vulnerable and marginalized) in each district.

The MBSSE faces further challenges in reaching school children who are currently being supported in an efficient, equitable and effective manner due to shortage of financial support and a reported reduction of support from development partners.

The MBSSE reported⁵⁵ that for school year 2020-21, there was a budget of \$18.5 million funding five school feeding programs being implemented by different partners, all under the NSFS, and these collectively provided school lunches to 485,674 primary children. In contrast, in school year 2017-18 there were a reported budget of \$7.4 million funding two school feeding programs that provided 806,000 primary children with school feeding lunches. The apparent reported surge in budget with an associated sharp reduction in numbers of children receiving school feeding warrants further investigation.

The two school feeding programs reported by MBSSE to be operating in school year 2017-18 included: (1) The School Feeding Program, implemented by the NSFS, providing 806,000 primary school pupils with apparently cash-based school feeding, and (2) the McGovern-Dole International

⁵⁵ GCNF Global Survey, summary country information for Sierra Leone: SierraLeone_2021_final.pdf (gcnf.org)

Food For Education and Child Nutrition Program (All Pikin for Learn), implemented by Catholic Relief Services, providing 30,000 primary school pupils with school feeding, apparently via food aid.

The five school feeding programs reported by MBSSE to be operating in school year 2020-21 included: (1) McGovern-Dole Food for Education and Child Nutrition program (All Pikin for Learn), implemented by the NSFS, providing 52,287 primary school students with cash-based but foreign-sourced food, (2) Hot Meal for Lunch, delivered by WFP, providing 327,301 primary school students with school feeding with half of food foreign-purchased and half apparently food-aid sourced domestically, (3) School Feeding and Nutrition Project (Caritas Bo), implemented by the NSFS, providing 17,054 primary school students school feeding apparently from a mix of sources but substantially food-aid and food purchased from foreign sources, (4) School Feeding Program, from Joint Aid Management (JAM), and (5) School Feeding Program, delivered by Plan International. Reporting on the number of school feeding beneficiaries and further information about delivery is not readily available for the JAM and Plan International programs, but the two combined presumably provided school feeding for about 89,000 primary school students in school year 2020-21.

Funding for the All Pikin for Learn program is reported separately⁵⁶ as awards in both financial years 2018 and 2021 of \$25 million, reporting estimated beneficiaries as 88,104 and 73,738 respectively. It is difficult to reconcile this funding amount and beneficiaries to the government-reported WFP using the Global Survey, and it appears that this funding has not been reported to the CRS database as school feeding.

Food security is a priority for the government of Sierra Leone. The Ministry of Agriculture also has been involved in school feeding in recent years. A World Bank-financed agriculture project has supported school feeding as part of emergency support, working with the Ministry of Agriculture and WFP.

The WFP reports that total school feeding expenditures increased significantly from \$7.4 million in school year 2017-18 to \$18.5 million in school year 2020-21. The \$7.4 million financing for 2017-18 was split between \$2.4 million (32%) from government budget expenditure and \$5 million (68%) from international donors. This split had changed dramatically by 2020-21, when the \$18.5 million was made up of \$12.2 million (66%) from government budget expenditure and \$6.2 million (34%) from international donors. Although total Sierra Leone school feeding expenditures more than doubled in just a few years, on a similar scale to that reported in Ethiopia, the number of children receiving school feeding fell from 836,000 (61% of primary enrolment) to 485,674 (38% of children enrolled).

Sierra Leone school feeding ODA – direct and indirect

On the OECD CRS database, just three international donors reported school feeding disbursements – Germany, Italy, and the United States. The breakdown of reported disbursements is set out in the table below:

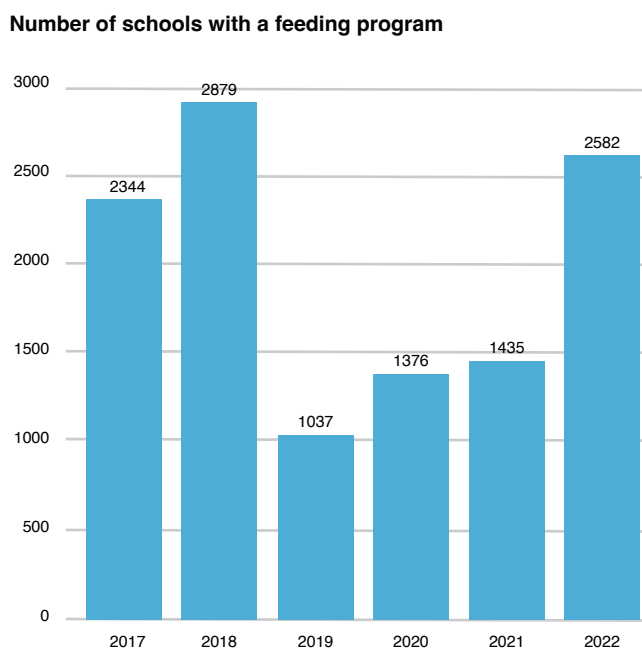
Sierra Leone	School Feeding disbursements to Sierra Leone (USD)	2018	2019	2020	2021
	Germany				8,869
	Italy				450
	United States	5,309,780	5,725,454	6,566,268	7,775,920
	Total	5,309,780	5,725,454	6,566,268	7,785,239

Fitting the broader pattern, the vast majority of reported school feeding donor funding to Sierra Leone, which has steadily increased in the 2018-21 period, is from the US McGovern-Dole Funding I USDA Foreign Agricultural Service.

A WFP article⁵⁷ mentions that Germany, Japan, and Sweden are funding the WFP to provide school feeding to 118,000 children in Sierra Leone. It is not clear from the article when this funding and school feeding started, or the amount of funding involved. As neither Japan nor Sweden has reported school feeding disbursements to the CRS, and Germany only reported a small disbursement in 2021, the funding may be reported from 2022 – or if it did begin earlier then the funding may not have been reported as school feeding at all.

Figure 12 below from School Census shows the number of schools with school feeding programs. The key pattern is a huge drop in 2019 from the peak in 2018, and a gradual recovery since.

Figure 12: Number of schools with a feeding program, 2017-2022



Source: Sierra Leone Annual School Census Report 2022

Appendix 3: Further trend analysis

Holding the set of countries that responded to both GCNF surveys constant, school feeding aid appears to have fallen in 2020/21 from a high in 2017/18. The figures below show a consistent set of countries that have responded to both GCNF surveys – for school year 2017/18 and 2020/21, and compared with earlier WFP estimates for 2013. Following an apparent peak in international donor aid to school feeding in 2017-18, the latest data suggests school feeding aid has fallen back in 2020/21, both for low-income and lower-middle-income countries.

Figure 11: Total international donor funding for school feeding to low-income and lower-middle-income countries – only that reported to OECD (CRS data), that had WFP estimates for 2013, and responded to both GCNF surveys for school years 2017-18 and 2020-21, \$m

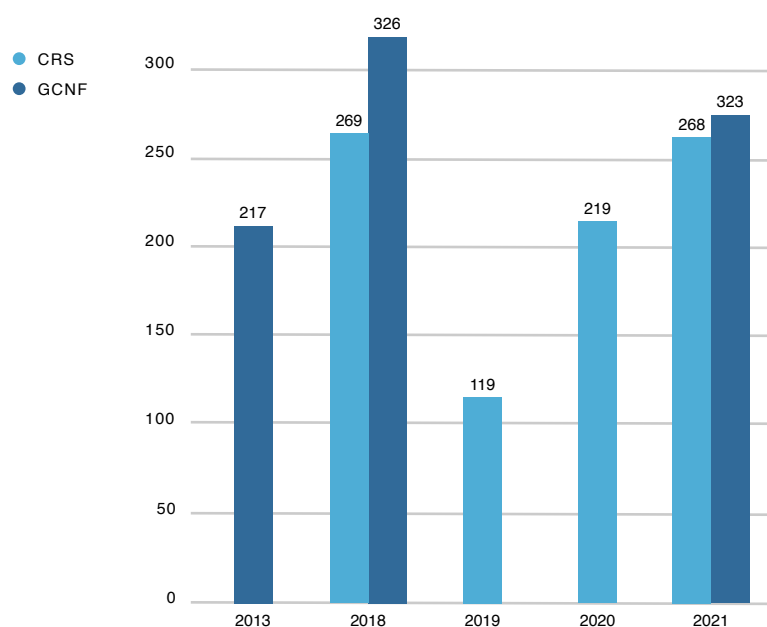


Figure 12: Total international donor funding for school feeding to low-income countries – only that reported to OECD (CRS data), that had WFP estimates for 2013, and responded to both GCNF surveys for school years 2017-18 and 2020-21, \$m

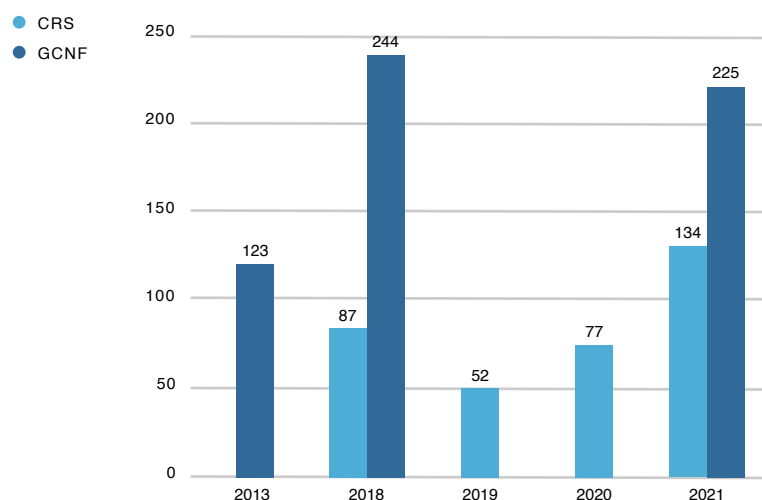


Figure 13: Total international donor funding for school feeding to lower-middle-income countries – only that reported to OECD (CRS data), that had WFP estimates for 2013, and responded to both GCNF surveys for school years 2017-18 and 2020-21, \$m

