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Regional Landscape Review

Analysis of Financial Capacity and Institutional Capacity and Coordination for WFP's School Feeding Transition process in Asia.

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This Regional Landscape Review synthesizes insights gleaned from a vast collection of documents across Asia and the Pacific, offering a comprehensive picture of School Feeding Financial and Institutional Capacities and Coordination. The finalization of this review would not have been achieved without the invaluable contributions of WFP technical colleagues. Their insights and support directly shaped the quality and impact of this crucial work.

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We apologize if any WFP colleagues were unintentionally overlooked in this acknowledgement.



The Regional Landscape Review (RLR) is a **desk review** drawing from relevant documentation from WFP’s country offices (CO), the Regional Bureau for Asia and the Pacific (RBB) and Headquarters. It is specifically designed to provide an overview of the **Institutional Capacity and Coordination (ICC)** and **Financial Capacity¹ (FC)** landscape related to government implemented school feeding programmes (SFPs) supported by WFP across countries in Asia and the Pacific Region.

The RLR identifies areas where essential information is lacking for analysis and informed decision making related to FC and ICC. These findings validate the fact that WFP recognises and has documented significant capacity constraints for both FC and ICC with the SABER-SF framework² used for assessing capacities across its Policy Goals (PGs)³. Furthermore, the RLR aims to outline significant factors shaping FC development. A thorough understanding of these factors is vital when planning the transition from WFP-supported SFPs to government-owned SFPs.

Out of the 14 countries in the region where WFP supports SFPs, this RLR focuses on ten with established National SFP national school feeding programmes (NSFP): **Bangladesh, Bhutan, Cambodia, India, Kyrgyz Republic, Lao PDR, Nepal, the Philippines, Sri Lanka, and Timor-Leste.**

1 This refers to the public financial management (PFM) system in each country.

2 Systems Approach to Better Education Results – School Feeding (SABER-SF). SABER-SF Framework 2014, SABER school feeding — towards nationally owned school feeding programs and 2016, SABER-school feeding – Manual for SABER-SF exercise and rubric (currently being updated).

3 Out of the five SABER-SF Policy Goals, this RLR examines PG2 Financial Capacity and PG3 Institutional Capacity and Coordination.



Institutional Capacity and Coordination

The NSFPs operational in the 10 countries of this review focus on pre primary and primary level school. However, in **Bhutan, India** and **Lao PDR**, secondary schools are included. Most NSFP use a combination of school feeding modalities, including in-school feeding, cash transfers for food procurement and take-home rations. The coverage of NSFPs is generally determined by factors such as education, health, nutrition, income or other socioeconomic indicators. These criteria help target schools in regions that are poor and food-insecure, although there is insufficient information on country-specific targeting criteria and related data to be able to determine the scale of coverage in each country. In terms of the coverage of school children, findings suggest NSFP coverage for the 2020-2021 school year varied considerably from 14.03 percent to 53.2 percent of primary schools in the country.

The Regional School Feeding Transition Framework (2022) defines clear objectives, processes and a Theory of Change (ToC) for each of the five SABER-SF PGs, specifying actions for WFP COs during the transition phase based on the country's classification for WFP's strategic roles. It also highlights the need for a comprehensive, country-specific transition strategy or plan, where the scope and content will correspond to WFP's role.

To date, only **Cambodia** has a School Feeding Transition Strategy approved by the Government. **Lao PDR** has an operational transition scheme in place, and WFP plans to develop a long-term transition plan. In **Bhutan, India, the Philippines,** and **Timor-Leste**, school feeding is already implemented by the government, so transition strategies are not required. In **Nepal**, significant progress has been made to develop a transition strategy, with a technical report jointly developed by WFP and the Ministry of Education, Science and Technology, providing a strong foundation to develop a sound transition strategy. WFP's Country Strategic Plans (CSPs) of **Kyrgyz Republic** (2023-2027) and **Tajikistan** (2023-2026) anticipate the development of SFP transition strategies. Due to lack of information in the reviewed documents the RLR could not identify information about the SFP transition process in **Bangladesh** and **Sri Lanka**.

In line with the 2022 Regional School Feeding Transition Framework, school feeding transition plans or strategies should be jointly developed by WFP COs and relevant line ministries in all countries.

The SABER-SF framework outlines the recommended key institutional coordination and management structures for NSFPs at both national and sub-national levels. Based on document review, nine out of 14 countries have established most of these key institutions, however none have fully established ICC systems. While information on ICC systems can be found in SABER-SF country reports, it is important to note that some of the data and information used in this RLR is obsolete, since some were conducted more than five years ago.

The SABER-SF framework provides tools for ICC assessment, primarily aimed at mapping existing structures and assessing their development levels. Conducting SABER-SF assessments is an important step in understanding the ICC structures. However, WFP COs need country-specific tools to undertake more rigorous ICC assessments, with flexibility to allow for updates as needed. In-depth assessment of ICC structures and relevant management and coordination processes, is essential to ensuring evidence- and need-based planning of WFP's support and development of transition strategies or plans, advocacy plans and CSPs.

WFP COs require the capacity to provide effective technical assistance and capacity strengthening to government institutions at all levels. In this context, *capacity* includes both WFP's access to government institutions (as a development partner) and the internal capacity to provide the required support.

A robust country framework for ICC to support effective and sustainable service provision, particularly within a NSFP, necessitates a systematic and comprehensive set of networks and relevant processes. Following the findings of the desk review, this RLR proposes a sample ICC framework⁴ with a set of these essential networks and processes. These minimum specifications serve as a valuable resource for WFP staff in designing or updating ICC assessment tools, as well as for WFP COs to consider and plan their cooperation with stakeholders across a range of country-specific government structures.

4 Please refer to Section 2.3.1 of the RLR.



Financial Capacity

Significant factors shaping country-specific FC development include (i) the existence of government strategic and sector policy documentation; (ii) engagement of Sectoral Ministries concerned with SF in the budget formulation process; (iii) a “policy-based” budgeting framework; (iv) sufficient fiscal space and Public Finance Management (PFM) / budgetary institutional context; and (v) how a NSFP is perceived in this context.



Dedicated NSFP budget line

Creating a dedicated budget allocation for NSFP forms the basis for securing government commitment to routine NSFP funding. This depends on the fiscal capacity of national governments; and on how effectively *both* the budget framework *and* the national stakeholder processes integrate NSFP as a policy priority into the budget decision-making and system.

A crucial determinant is the scope, structure, and level of detail used to identify individual budget lines for specific types of spending within the budget classification(s) employed for preparing, approving, and implementing a country’s budget (such as programme, economic, administrative, functional, geographic, etc.).

The Global Child Nutrition Foundation (GCNF) reports (2020-2021) indicate most countries (10 of 14) have an established national budget line for NSFP funding. However, with the exception of **Cambodia** and **Tajikistan**, WFP documentation, including SABER-SF assessments, does not provide further information on the budget decision-making processes, or the specific details of how NSFP is integrated into the budget framework and processes, which would affect the sustainability and effectiveness of NSFP implementation.



Level and composition of NSFP funding

Evidence shows that fiscal constraints present a challenge in securing an adequate level of NSFP funding amongst competing policy priorities. In addition, budget institutions play a significant role in determining the ability to secure funding across essential categories of NSFP spending. A common challenge of securing adequate funding for NSFP-related school infrastructure reflects the fact that capital

investment funding is often subject to distinct budget processes and rules, resource envelopes and decision-makers, as compared to recurrent operational expenses such as purchasing food, supplies, personnel costs, and other day-to-day expenses.



Stability, predictability, and reliability of NSFP funding

Evidence shows both fiscal conditions and budget institutions directly affect crucial aspects of NSFP FC. In the context of severe economic and fiscal crises currently experienced by many countries in the region (2022/23), NSFP funding can be vulnerable to both reduced budget allocations and in-year budget revisions (“budget cuts”). Severe fiscal constraints also limit the governments’ ability to make reliable medium-term commitments to NSFP funding, which are essential for supporting transition objectives and associated planning.

Furthermore, a range of key PFM institutional factors play a role in shaping how fiscal and budget scenarios impact NSFP funding. The existence and integrity of a medium-term budget framework are crucial in shaping how fiscal pressures and volatility impact on any ministry’s or spending program’s expected medium-term funding commitment.

In addition, as demonstrated by country-specific experience, the perception of NSFP funding in a policy context and its classification within specific spending categories (e.g., social assistance) is pivotal. This determines the extent to which NSFP funding might be “protected” or even given higher priority and increased funding as part of government response to economic crises and dislocation, when fiscal conditions might require significant in-year budget revisions.



Timely disbursement, utilisation, and accountability for NSFP funding

The aforementioned justifications regarding the stability, predictability/reliability of NSFP funding also apply to how both fiscal and PFM institutional contexts influence the timeliness of disbursements and utilisation of approved NSFP funding.

Even in the absence of economic and fiscal crises, governments often face liquidity constraints related to cash-flows based on the timing of revenue collections and specific expenditure needs. Such cash constraints can result in delayed or partial NSFP disbursements. Institutional factors, including the quality of the core systems and processes for disbursement, authorization, and payment release, and for information collection required for routine budget reporting, directly impact the achievement of PG-2 indicators for FC.

Country-specific evidence shows that well-developed (electronic) systems help ensure timely access to and utilization of NSFP funding, as well as timely and quality reporting on NSFP budget implementation. However, even in countries with relatively well-developed systems (and especially in countries without them), other institutional factors present significant challenges. These include the degree of fiscal and administrative decentralisation, which affects the scope of stakeholders involved in NSFP budget decision-making and routine financial management.

This highlights additional prerequisites for FC pertaining to the transparency, predictability, and timeliness of “intergovernmental transfers” (i.e., funds transferred from central to local government or directly to schools) required to finance NSFP implementation. It also underscores the importance of a broader scope of subnational budget processes and local governance as key determinants of FC. Overall, the quality of PFM governance at all levels is crucial, where concerns about corruption and misuse of NSFP funding are regularly cited across all country contexts.



Quality and effectiveness of WFP FC capacity strengthening

Evidence underscores the importance of WFP CO (and regional) stakeholders having a deeper understanding of both a country’s fiscal context and its PFM/budget institutions. While specialised technical expertise can be obtained externally, if necessary, WFP should also take steps to increase understanding of the fiscal and institutional contexts within which national NSFP stakeholders are operating. This allows WFP to support FC strengthening activities by effectively targeting key entry points across the budget cycle.

WFP COs must be aware of the timing and scope of activities and decisions across key stages of the budget cycle pertaining to NSFP financing. This includes understanding the stakeholders involved in budget preparation, approval, and execution processes, as well as the main tools used by governments for budget processes such as budget guidelines and other documentation, budget classifications and financial information systems.

WFP’s own guidance, as set out in the Regional School Feeding Transition Framework, emphasizes the importance of conducting a comprehensive budget analysis of both NSFP resourcing and the broader fiscal context. It also highlights the need for conducting a situation analysis to understand the government’s budget cycle, processes, systems, and stakeholders involved. This serves as a prerequisite for effective formulation and targeting of FC strengthening and other technical support for the achievement of PG-2 transition objectives.

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Acronyms and abbreviations

ACR	Annual Country Report	NSPC	National Social Protection Council (in Cambodia)
ADB	Annual Development Budget	PEFA	Public Expenditure and Financial Accountability
ADP	Annual Development Programme	PER	Public Expenditure Review
CBA	Cost-benefit analysis	PFM	Public Financial Management
CCS	Country Capacity Strengthening	PG	Policy Goal
CNM	Capacity Needs Mapping	PIM	Project Implementation Manual (in Nepal)
CO	WFP Country Office	RBB RBIP	RBB Regional Implementation Plan 2021-2025
CSP	Country Strategic Plan	RBB	Regional Bureau for Asia and the Pacific (Bangkok)
DPE	Directorate of Primary Education	RLR	Regional Landscape Review
DPs	Development Partners	SABER-SF	Systems Approach for Better Education Results - School Feeding
EFMIS	Education Financial Management Information System	SBFP	School-Based Feeding Programme (in the Philippines)
FC	Financial Capacity	SF	School Feeding
FMIS	Financial Management Information System	SFI	Sustainable Financing Initiative
GCNF	Global Child Nutrition Foundation	SFP	School Feeding Programme
GDP	Gross domestic product	SuTRA	Sub-national Treasury Regulatory Application
HGSF	Home-Grown School Feeding	ToC	Theory of Change
IBAS+	Integrated Budget and Accounting+	ToR	Terms of Reference
ICC	Institutional Capacity and Coordination	TWG	Technical Working Group
M&E	Monitoring and Evaluation	WASH	Water Sanitation and Hygiene
MoU	Memorandum of Understanding	WFP	World Food Programme
MTEF	Medium Term Expenditure Framework		
N/A	Not applicable		
NCI	National Capacity Index		
NSFP	National school feeding programme		

Country Abbreviations

 AFG Afghanistan	 BGD Bangladesh	 BTN Bhutan	 KHM Cambodia	 IND India	 KGZ Kyrgyz Republic	 LAO Lao PDR
 MMR Myanmar	 NPL Nepal	 PAK Pakistan	 PHL Philippines	 LKA Sri Lanka	 TJK Tajikistan	 TLS Timor-Leste



1. Introduction

1.1 Objective of this Regional Landscape Review

World Food Programme Regional Bureau for Asia and Pacific (WFP RBB) commissioned an assignment¹ to strengthen the capacity of WFP RBB and relevant WFP Country Offices (CO) staff to engage effectively with national stakeholders in support of improving the Financial Capacity (FC) and Institutional Capacity and Coordination (ICC) of National School Feeding Programs (NSFPs) in the Asia-Pacific Region. This is in line with the WFP regional priority to support the transition of school feeding to government ownership as outlined in the Regional Bureau School Feeding Implementation Plan (RBIP) (2021-2025)².

As a core output within the scope of the commissioned assignment, this Regional Landscape Review (RLR) is specifically designed to provide an overview of information on the SF-related institutional framework and public financial management landscape across countries in the Asia-Pacific region where WFP RBB supports SFPs³. The RLR identifies areas for which critical information may be lacking. Out of the fourteen countries in the region where WFP RBB supports SFPs, this RLR focuses on ten currently assessed as having NSFPs: Bangladesh, Bhutan, Cambodia, India, Kyrgyz Republic, Lao PDR, Nepal, Philippines, Sri Lanka, and Timor-Leste. WFP plays several different roles in school feeding across the region, from direct implementation of SF activities, supporting the transition process, and strengthening the NSFP (Table 1).

1 Project title: "Public Financial Management (PFM) and Institutional Capacity Strengthening (CS) Support to School Feeding Transition Processes in Asia and the Pacific" Service Contract Number: 4800352051.
2 WFP, RBB 2021. A chance for every schoolchild. Asia and Pacific Regional Bureau Implementation Plan (2021-2025).
3 Afghanistan, Bangladesh, Bhutan, Cambodia, India, Kyrgyz Republic, Lao PDR, Myanmar, Nepal, Pakistan, Philippines, Sri Lanka, Tajikistan, Timor-Leste.

Table 1: WFP roles in school feeding across the region

Role	Definition
Role 1	Providing operational support in fragile contexts (no NSFP).
Role 2A	Providing operational support/technical assistance to localised government/federal state-led initiatives in the absence of established national school feeding programmes.
Role 2B	Providing a package of operational support and capacity strengthening activities in the countries where national school feeding initiatives are being established.
Role 2C	Providing decreasing support to direct implementation and increasing support to transitioning to national programmes with active transition/ handover plan.
Role 2D	Implementing specific pilots/capacity strengthening initiatives to support enhancement of established national school feeding programmes.
Role 3	Consolidation and strengthening of national school feeding programmes (Government ownership of NSFP).

WFP clearly recognises and has documented significant capacity constraints for both FC and ICC, with the SABER-SF framework⁴ serving as both a strong analytical framework and the primary practical tool for conducting capacity assessments across the five SABER-SF Policy Goals (PGs)⁵. Findings from SABER-SF assessments, together with the Regional Review of SF Evaluations (2021)⁶ have consistently highlighted a range of critical challenges surrounding both PG-2 for Financial Capacity (FC) and PG-3 for Institutional Capacity and Coordination (ICC). These challenges include both a limited availability of information, and challenges surrounding WFP’s own internal technical capacities to provide support to national stakeholders for these two core PG areas.

The SABER-SF framework has also served as the foundation for the 2022 Regional SF Transition Framework⁷. This RLR applies an analytical approach closely aligned to both the SABER-SF framework and to the PG-specific guidance provided in the Regional SF Transition Framework (see Annex II), to identify

critical information gaps hindering a comprehensive analysis and assessment of both FC and ICC.

The RLR also points to key areas and opportunities for strengthening WFP’s internal capacity and the application of those capacities to support NSFP national stakeholders and for NSFP advocacy. More specifically, in accordance with the recognised need for effective practical tools for FC (PG-2) and ICC (PG-3), this RLR contributes to informing the formulation of PG-specific capacity assessment tools to be completed by end of 2023.

Together with the application of those PG-specific capacity assessment tools, findings presented in this RLR will inform evidence-based WFP capacity strengthening activities and NSFP advocacy for both FC and ICC as part of the transition process and contribute to the existing WFP and RBB knowledge of those areas.

1.2 Work approach and analytical framework

This RLR is a **desk review** drawing from relevant WFP country-specific, Asia-Pacific regional and global documentation (see also summary presentation of documentation reviewed in Annex III, and bibliography in Annex IV):

- **Country-specific:** SABER-SF analyses, Country Strategic Plans (CSPs), Annual Country Reports (ACRs), Country SF Concept Notes, GCNF reporting & Country Profiles, Country Policy Analysis;
- **Regional:** Review of SF Evaluations, SF Transition Framework, Regional Synthesis of Policy Analysis (2022), Regional Bureau School Feeding Implementation Plan 2021-2025 (RBIP);
- **Global:** SF-Strategy 2020-2030 and the Sustainable Financing Initiative (SFI) Financial Landscape Analysis.

Additional sources of information include selected **World Bank Public Expenditure Reviews (PERs)** relevant to SF (i.e., education, health, nutrition, and social assistance sectors), **PEFA Assessment reports** (see explanation of PEFA indicators in Annex V) and **World Bank and IMF datasets** to help inform the analysis, assessment and findings pertaining to FC indicators.

4 Systems Approach to Better Education Results – School Feeding (SABER-SF). [SABER-SF Framework](#) 2014, SABER school feeding — towards nationally owned school feeding programs and 2016, SABER–school feeding – [Manual](#) for SABER-SF exercise and rubric (currently being updated).

5 Please see detailed presentation of all SABER-SF Policy Goals in Annex I.

6 Dunn, S., Regional Review of School Feeding Evaluations Conducted Between 2010-2020, WFP RBB (June 2021)

7 WFP RBB 2022. Framework for transitioning WFP school feeding to national ownership: Supporting sustainability of school feeding. Please see illustration of the transition process in Annex II.

The primary focus of analysis is on **content directly relevant to school feeding FC and ICC**. This process has been guided by elements of the **SABER-SF Framework** for PG-2 and PG-3, including core indicators, supporting guidance questions in a SABER-SF exercise and corresponding rubrics used as assessment criteria. The RLR also examines other available information for selected **programmatic characteristics** supporting the transition process.


The evidence was analysed across four core areas:


1. basic characteristics of **national school feeding programmes (implemented by government)**;
2. status of and factors shaping **transition processes** with respect to FC and ICC;
3. status of and factors shaping **institutional capacity and coordination**; and
4. status of and factors shaping **financial capacity**.


For consistency of data collection and analysis, the RLR team defined a **set of indicators** aligned with the SABER-SF and allowing for identification of factors facilitating or hindering SF transition. The detailed indicators are presented in Annex VI and are designed to cover the four core areas:

Institutional Capacity and Coordination		
Basic characteristics of NSFPs	SF Transition process	Institutional capacity and coordination

Financial Capacity			
Core SABER-SF Framework PG-2 indicators	Additional selected indicators for NSFP	WFP SF activities supporting FC strengthening	Fiscal and PFM/ budgetary institutional context

 **Indicators on NSFPs** examine factors concerning the coverage of NSFPs.

 **Indicators on the SF Transition process** refer to the objectives and key governmental institutions for WFP cooperation; and whether the transition and hand-over of WFP SF activities to NSFPs are planned and clearly defined in transition strategies and/or other formally agreed arrangements with government.

 **Indicators on Institutional Capacity and Coordination (ICC)** refer to factors relevant to SF coordination and management entities at national and subnational levels and are based primarily on SABER SF ICC indicators. It is noted that it was not feasible to examine SF management at school level. The reason for this is that in the SABER-SF assessment framework (2016), the indicator “School-level management and

accountability structures are in place” only refers to the existence and implementation of “national guidelines, a manual, or a school feeding decree”, without requiring specific information detailing actual management structures or procedures at the school level. Similarly, it was not possible to review accountability/reporting processes throughout NSFP framework, because the SABER-SF Questionnaire for PG-3 does not require sufficient information on this aspect. It is understood that the SABER-SF rubric is currently being updated and will include school-level management and accountability structures.

 **Financial Capacity (FC) indicators** are grouped across four categories:

1. SABER-SF Framework PG-2 indicators referring to the status and development of FC for NSFPs (where they exist).
2. Additional selected indicators for NSFP drawing attention to any formal endorsement and/or specification of expected NSFP funding in official documentation, as well as to the level of NSFP funding (or spending) per student and/or per meal served. In addition, a third supplementary indicator focuses on examining the FC implications surrounding NSFP coverage and targeting.
3. WFP-supported SF activities focusing on the scope of WFP activities aiming to strengthen financial capacity of NSFP systems and/or stakeholders in support of transition processes.
4. Fiscal and Public Finance Management (PFM)/ budgetary institutional context indicators of the country-specific context, highlighting both the underlying fiscal environment (“fiscal space”) and PFM institutional environment (budget framework, processes, systems, and tools).

In the process of information gathering, country-specific Excel spreadsheets were developed to record data and information across all indicators available from the review of WFP documentation (together with supplementary sources). Additional “consolidated” Excel spreadsheets were prepared to support analysis and a landscape presentation of cross-country data and findings. This information is incorporated into the findings presented below.

Given the importance of understanding transition processes and WFP strategic roles and objectives in supporting transition processes, **definitions** for relevant terminology, as presented in the RBB School Feeding Transition Framework, and for **WFP strategic roles** across the spectrum of RBB country context categories, as presented in the RBB Regional Bureau Implementation Plan (RBIP) 2021-2025, are provided for reference in **Annex VII** and **Annex VIII**, respectively.



2

Institutional Capacity and Coordination Findings and Analysis

This section focuses on three key parameters that have impact on WFP efforts in the process of SF transition to national ownership, i.e.:

- National school feeding programmes overall;
- School Feeding Transition process; and
- National institutions involved in the management and coordination of NSFPs at national and subnational levels.

Table 2 summarises the basic information across these three components. More detailed information (and respective sources) is provided in the sub-sections that follow.

Table 2: summary information on the existence of NSFPs, ICC Structures at national and subnational levels and Approved Transition Strategy per country

	NSFP	ICC Structures						Transition Strategy Approved by Government
		Multi-sector coordination at National level	Mandated Agency national level	Mandated Unit at national level	Multi-sectoral coordination at sub-national level	Responsible agency/unit at sub-national level	Coordination at local level	
AFG	No	No	No	No	No	No	No	No
BGD	Yes	Yes	Yes	Yes	No	Yes	No	No
BTN*	Yes	No info	No info	No info	No info	No info	No info	N/A
KHM	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
IND*	Yes	No info	Yes	Yes	No info	No info	No info	N/A
KGZ	Yes	Yes	Yes	Yes	No	Yes	Yes	Planned
LAO	Yes	Yes	Yes	Yes	No info	No info	No info	Planned
MMR	No	Planned	Yes	No	No	No	Yes	No
NPL	Yes	No	Yes	Yes	No	No	Yes	Planned
PAK	No	No info	No info	No info	No info	No info	No info	No
PHL*	Yes	Yes	Yes	Yes	Yes	No info	Yes	N/A
LKA	Yes	No info	No info	No info	No info	No info	No info	No
TJK	No	Yes	Yes	Yes	Yes	No info	Yes	Planned
TLS	Yes	No info	No info	No info	No info	No info	No info	No

Note: (*) Countries with full NSFP ownership (WFP Role 3)⁸

2.1 National School Feeding Programmes

The objective of reviewing National School Feeding Programmes is to provide an overview of current NSFPs across RBB countries considering:

- modalities of school feeding;
- types of schools covered by NSFPs;
- NSFP coverage (geographical/school number and number of children)

2.1.1 Findings and Observations

Indicator 1: Status of NSFPs

Criterion 1.1: NSFP coverage

As of July 2023, government-run school feeding programmes operate in ten out of the fourteen RBB supported countries. In most cases, NSFPs focus on pre-primary and primary school levels, with the exception secondary school coverage also being part of NSFPs in Bhutan and India. In Sri Lanka the government operates two distinct school feeding programmes: the National School Nutrition Programme and the School Milk Program.

According to information provided for the 2021 Global Child Nutrition Forum (GCNF) country reports, different country-specific NSFP modalities include in-school feeding, cash transfers for food procurement and take-home rations⁹. Modalities for each country are described in Table 3 below.

Information on NSFP coverage is derived mainly from WFP Country Concept Notes drafted by RBB in consultation with the COs during the development of the RBIP in 2020. These Concept Notes provide data either on geographical coverage (number of provinces) or school coverage (number of schools). For example, country-specific documentation cites NSFPs as covering 104 out of 495 upazilas¹⁰ in Bangladesh, 447 schools out of 609 in Bhutan, all primary schools in Kyrgyz Republic and all primary and pre-primary schools in all 13 municipalities in Timor-Leste. In the Philippines, geographic areas and communities are selected based on nutrition indicators and local government willingness to support the program, while individual students within schools/communities are targeted based on nutritional status (wasting).

The basis for NSFP coverage rates shown in Table 3 is GCNF 2021 country reporting. However, the

⁸ Please see WFP Roles in Annex VIII.

⁹ In Bangladesh the provision of in-school hot meals was suspended in 2022.

¹⁰ *Upazila* is the smallest administrative division in Bangladesh – equivalent of a sub-district.

calculation methodology used in this RLR utilises an important adjustment to the original GCNF reporting data. GCNF reporting estimates a country's coverage rate as the share (%) of children receiving school meals relative to the combined total population of both primary and secondary school-aged children. Instead, coverage rates for this RLR report are calculated based on the share of children receiving school meals relative to number of children enrolled for the corresponding school level, wherever school-level-specific data are available (e.g., the % of children receiving food among the children enrolled in primary schools), and an additional calculation for the total coverage rate based on a consolidation of

available data for specific school-levels.

Some specific peculiarities found in the available GCNF reporting data were also noted, such as cases where the number of enrolled children is reported as higher than the total number of children of the given age group. These cases are marked with (*) in Table 3. The presentation of findings used for this RLR also assumes the number of enrolled children specified in GCNF reporting is in reference to the country as a whole and not only to student enrolment in provinces covered by the NSFP.

Table 3 below summarizes these findings for NSFPs and indicating relevant sources.

Table 3: Summary of basic characteristics of NSFPs in the ten RBB supported countries

NSFP*	Name	Modality	Types of schools	Coverage of geo/schools	Coverage of children (%)	Government financing (%)
Bangladesh	SF Programme in Poverty Prone Areas	in-school hot meals and fortified biscuits (Source 1)	Primary, pre-primary (Source 2)	As of 2019 104 out of 495 up-izalals (Source 1)	Pre-primary: 10.4% (Source 2) Primary: 14.5% (Source 2) Total 13.8% (Source 2)	93% (Source 2)
Bhutan	National School Feeding and Nutrition Program	1, 2, or 3 meals are provided (Source 1)	Primary, secondary (Source 1)	As of 2021 447 schools out of 609 (Source 1)	Primary: 69.8% (Source 2) Secondary*: 57.2% (Source 2) Total: 60.5% (Source 2)	100% (Source 2)
Cambodia	National Home-Grown SFP (HGSP)	In-school meals, take-home rations (Source 1)	Primary, pre-primary (limited) (Source 2)	290 out of 1113 primary schools with SF (Source 1)	Pre-primary: 4.7% (Source 2) Primary*: 9.6% (Source 2) Total 9% (Source 2)	30% (Source 2)
India	Mid-day Meal Scheme	hot cooked meals (Source 1)	Primary, upper-primary schools, education centres (Source 1)	Total number of schools covered: 1,119,724 (Source 3)	Primary: 55.5% (Source 2) Secondary: 28.9% (Source 2) Total: 41.5% (Source 2)	100% (Source 2)
Kyrgyz Republic	National School Meals Program	In-school tea and bread buns (Source 1)	Primary schools (Source 1)	All primary schools (Source 1)	Not clear	Not clear
Lao PDR	National School Meals Program	Cash-based, providing schools with a budget of 800 kip per student per day (Source 1)	Primary schools (Source 2)	As of 2020 820 schools in 10 districts (Source 4)	Pre-primary: 5.4% (Source 2) Primary: 7.9% (Source 2) Total: 7.2% (Source 2)	42% (Source 2)
Nepal	National Meal Program (Mid-day Meal)	In-school meals; (Source 2)	Primary schools, pre-primary (Source 1)	73 out of 77 districts; (Source 5)	Primary: 47.3%; (Source 2) Pre-Primary: 49.2% (Source 2) Total: 47.7% (Source 2)	87% (Source 2)
Philippines	School-based Feeding Program	In-school meals (Source 1)	Pre-primary and primary schools (Source 1)	No info	Primary*: 26.1% (Source 2) N/A (Source 2) Total: 26.1% (Source 2)	100% (Source 2)
Sri Lanka	1. National School Nutrition Program; 2. School milk programme	Cash transfers to primary schools to procure food (Source 1)	Primary schools (Source 1)	Selected primary schools in all provinces (As of 2022 7925 out of 10146 schools) (Source 6)	Primary: 63% (Source 2) N/A (Source 2) Total: 63% (Source 2)	100% (Source 2)
Timor-Leste	National School Feeding Program - Programa Merenda Escolar	Snacks for pre-primary schools; rice and cash allowance for primary schools (Source 1)	Primary and pre-primary schools (Source 1)	All pre-primary and primary schools in all 13 municipalities (Source 2)	Not Clear	100% (Source 2)

Source 1: Concept Note 2021 • Source 2: GCNF 2021 • Source 3: Country Profile 2021

Source 4: Policy Analysis 2021 • Source 5: Technical Report on Transition • Source 6: 4A National Consultants

Table 4: Summary of NSFP coverage of schoolchildren in 2020-2021 school year:

NSFP Coverage	Bangladesh	Bhutan	Cambodia	India	Lao PDR	Nepal	Philippines	Sri Lanka
	13.8%	60.5%	9%	41.5%	7.2%	47.7%	26.1%	63%

Findings suggest NSFP coverage for 2020-2021 school year of schoolchildren varies considerably from 14.0% (lower quantile: 7.2% in Lao PDR, 9% in Cambodia, 13.8% in Bangladesh and 26.1% in the Philippines) to 53.2% (higher quantile: 41.5% in India, 47.7% in Nepal, 60.5% in Bhutan and 63% in Sri Lanka)¹¹. Table 4 presents a summary of NSFP coverage in countries with available data.

2.1.2 Key messages

- NSFPs generally target schools based on some combination of education, health, nutrition, income, or other socioeconomic indicators in poor and food insecure subnational jurisdictions. There is insufficient information available about country-specific targeting criteria and related data to be able to determine the scale of the intended country-specific coverage.
- With WFP support, there is a tendency towards shifting toward development and scaling-up of NSFPs, in line with corporate strategy and regional priorities.

2.2 School Feeding Programmes Transition Process

The review of the transition process in RBB countries focuses on elements of WFP-Government cooperation in school feeding, including objectives and any formal arrangements in place for transition and handover of WFP SF activities to government. Indicators and criteria for this component of the review (see Annex VI) are designed to identify the status of WFP transition strategies and the key government institutions that WFP COs cooperate with.

- Indicator 2, with two criteria and related questions, examines the status of WFP transition strategies; and
- Indicator 3 identifies the key governmental institutions that WFP COs cooperate with at national and sub-national levels.

2.2.1 Findings and Observations

The RBB SF Transition Framework¹² is a relatively new document (July 2022) and, understandably, time is required for its full-scale operationalisation. The document defines clear objectives, processes, and a Theory of Change (ToC) for each of the five PGs, specifying WFP actions corresponding to the actual transition phase aligned to the country-context classification for WFP Strategic Roles.

The RBB SF Transition Framework strongly highlights the need for a comprehensive country-specific transition strategy/plan. SF transition, hand-over and ongoing support for sustainable NSFP implementation after hand-over require a well-designed set of interventions across each PG. Transition strategies are expected to provide the reliable and robust framework for planning WFP CO interventions based on well-defined country-specific objectives.

Indicator 2: Degree of progress for SF transition process

Criterion 2.1: WFP transition strategy and/or action plan

As of July 2023, only Cambodia has a SF Transition Strategy approved and agreed between WFP and government (Ministry of Education, Youth and Sports (MoEYS)). The “strategy supersedes an earlier 2015 School Feeding Road Map developed jointly by MoEYS and WFP to document actions required over 2015-2021 for MoEYS to take over responsibility for implementation and management of NSFP in Cambodia” (citation from RBB Transition Framework, 2022).

Table 5 below lists transition strategies or plans and their status per country examined.

Document review indicates that existing (and planned) transition strategies are (will be) aligned to SABER-SF PGs, an important step not only for facilitating the transition/handover process, but also contributing to sustainability of NSFPs.

¹¹ Estimations are based on GCNF 2021 data and do not include Kyrgyz Republic where GCNF 2021 report did not present NSFP data and Timor-Leste where the RLR team found significant discrepancy in presented data (i.e., number of students receiving school meal in primary schools much higher than the number of primary school-age children)

¹² WFP RBB 2022. Framework for transitioning WFP school feeding to national ownership: Supporting sustainability of school feeding.

Table 5: Status of Transition strategies/plans per country

AFGHANISTAN - WFP Role: 1
N/A
BANGLADESH - WFP Role: 2C
N/A
BHUTAN - WFP Role: 3
School Feeding fully implemented by the Government
CAMBODIA - WFP Role: 2C
Joint Transition Strategy towards a nationally owned Home-Grown School Feeding Program Phase 1: 2022-2025
INDIA - WFP Role: 3
School Feeding fully implemented by the Government
KYRGYZ REPUBLIC - WFP Role: 2D
CSP 2023-2027 indicates a “detailed transition roadmap and action plan that goes beyond 2027 will be developed, including budgetary requirements informed by evidence generated by WFP assessments”
LAO PDR - WFP Role: 2C
WFP-supported schools have been handed over to Government in three tranches for integration into the national School Lunch Programme (in 2011, 2019, 2021). For each phase, a formal joint handover plan was prepared and agreed with MoES. As mentioned in CSP 2022-2026, WFP will develop a long-term transition plan with capacity strengthening, development of legislation, evidence generation, budget allocations and innovative financing
MYANMAR - WFP Role: 1
N/A
NEPAL - WFP Role: 2C
Technical Report “Ensuring the Continuity of School Feeding in Nepal” was developed in March 2022. The Report provides a comprehensive situation analysis and identifies measures for SF transition that are aligned to SABER-SF policy goals (PGs). The document is a WFP internal transition plan, providing a strong foundation for an eventual government-WFP agreed transition strategy
PAKISTAN - WFP Role: 2A
N/A
PHILIPPINES - WFP Role: 3
School Feeding fully implemented by the Government
SRI LANKA - WFP Role: 2D
N/A
TAJIKISTAN - WFP Role: 2B
CSP 2023-2026 indicates the plan to develop a joint handover strategy with a detailed roadmap, including financial requirements covering “supply chains” and per capita cost of meals
TIMOR-LESTE - WFP Role: 2D
School Feeding fully implemented by the Government

It is important to note that CSPs for all countries that either have or plan to have transition strategies provide relevant general statements in the section “Transition and Exit”.

Examples of transition statements:

- **Lao PDR:** By 2026, WFP aims to have completed the transition to a nationally owned sustainable SF program, with WFP providing technical assistance and support for continued improvement and expansion. *(Source: CSP2022-2026)*
- **Nepal:** WFP will provide technical assistance for subnational government institutions for effective integration of WFP SF activities into local government planning and budgeting to facilitate eventual WFP exit and with gender-transformative approaches being prioritized in transition and exit processes. *(Source: CSP2019-2023)*
- **Sri Lanka:** Working to institutionalize HGSP to ensure the sustainability of the NSMP. WFP will also seek to ensure the NSMP continues beyond 2027 by helping to strengthen stakeholder support and advocating for increased and sustainable national funding. *(Source: CSP2023-2027)*

Criterion 2.2: Formal agreement between WFP and Government on transition/hand-over

- In Cambodia, the Joint Transition Strategy towards a nationally owned Home-Grown School Feeding Programme was signed by WFP and MoEYS in March 2022.
- In Lao PDR, WFP and MoES signed hand-over plans setting out the three-tranche handover for 2011, 2019 and 2021. Documents do not mention further agreements.
- MoUs and Operational Agreements are periodically signed between WFP and the Government of Nepal.

Indicator 3: Key governmental institutions at national and sub-national level

CSPs and ACRs indicate that WFP-COs have established cooperation and partnership with government agencies at both national and sub-national levels in all 14 countries (Table 6).

Table 6 below lists the key government institutions at national and sub-national levels.

Table 6: Key government institutions at national and sub-national levels

Afghanistan	<p>National level: Ministry of Education, Ministry of Finance; Ministry of Public Health, the Ministry of Information and Culture, the Ministry of Women's Affairs;</p> <p>Sub-national level: Collaboration shifted towards community-based engagement following the fall of the Government in August 2021. (Source: CSP2018-2023; ACRs 2019-2022)</p>
Bangladesh	<p>National level: Ministry of Primary and Mass Education (MPME); Cabinet Division, the Bangladesh National Nutrition Council and Bangladesh Bureau of Statistics Ministry of Chittagong Hill Tracts, Chittagong Hill Tracts Development Board.</p> <p>Sub-national level: Regional and District Council of Chittagong Hill Tracts. (Source: CSP2022-2026; ACR2021)</p>
Bhutan	<p>National level: Ministry of Education and Skills Development, Ministry of Agriculture and Livestock, Ministry of Health, Ministry of Home Affairs.</p> <p>Sub-national level: Health and Wellbeing Division under the MoESD, Dep. of Agriculture and the Dep. of Marketing and Cooperatives under the MoAL and DLGDM under the MoHA. (Source: CSP2019-2023; ACRs2019-2022)</p>
Cambodia	<p>National level: MoEYS; Ministry of Economy and Finance; Ministry of Social Affairs, Veterans and Youth; Ministry of Planning; Ministry of Agriculture, Forest and Fisheries; National Social Protection Council, Council for Agricultural and Rural Development.</p> <p>Sub-national level: MoEYS provincial and district units; local commune and sangkat authorities; and school management committees. (Source: CSP2019-2023; ACRs)</p>
India	<p>National central government, state and UT agencies related to food security and nutrition, including Ministry of Agriculture and Farmers' Welfare; Directorate of Consumer Affairs and Public Distribution of the Ministry of Finance; and Ministry of Women and Child Development. (Source: CSP2023-2027)</p>
Kyrgyz Republic	<p>National level: Ministry of Education and Sciences and Ministry of Health.</p> <p>Sub-national level: Mayor's offices in Bishkek and Osh, province and district administrations and education departments, local governments and rural health committees. (Source: CSP2018-2022; 2023-2027; ACRs 2019-2022).</p>
Lao PDR	<p>National level: Ministry of Education and Sports.</p> <p>Sub-national level: Provincial and district agricultural offices to support school and community gardens for education and food diversity purposes. (Source: CSP2022-2026; ACRs)</p>
Myanmar	<p>National level: Ministry of Education and the Ministry of Health and Sport.</p> <p>Sub-national level: Authorities in 10 out of 14 States. (Source: CSP2018-2022, ACRs)</p>
Nepal	<p>National level: Ministry of Education, Science and Technology; Ministry of Health and Population, Family Welfare Division; Food Management and Trading Company; and the National Planning Commission.</p> <p>Sub-national level: Local government (palikas). (Source: ACR2022)</p>
Pakistan	<p>National level: Ministry of Poverty Alleviation and Social Safety.</p> <p>Sub-national level: Federal and provincial departments of health for nutrition programmes and education for school-based programmes. (Source: CSP2023-2027).</p>
Philippines	<p>Mindanao authorities. (Source: CSP2018-2022)</p>
Sri Lanka	<p>National level: Ministry of Education; Ministry of Health; and Ministry of Women and Child Affairs.</p> <p>Sub-national level: Unclear (Source: CSP2023-2027)</p>
Tajikistan	<p>National level: Ministry of Health and Social Protection of the Population and Ministry of Education and Sciences.</p> <p>Sub-national level: Local authorities and Parent-Teacher Associations. (Source: CSP2023-2026)</p>
Timor-Leste	<p>National level: Ministry of Education, Youth and Sports and Ministry of Health.</p> <p>Sub-national level: Unclear (Source: CSP2023-2025)</p>

2.2.2 Key messages

- School feeding transition plans/strategies need to be jointly developed by relevant line ministries with the technical support of WFP-COs in all RBB countries, in line with RBB Transition Framework.
- WFP-CO Country Strategy Plans need to explicitly define the objectives of school feeding transition, including objectives and actions for capacity strengthening and technical assistance to ensure sustainability of NSFPs.

2.3 Institutional Capacity and Coordination

This ICC review provides an overview of **NSFP management and coordination** across RBB countries, based mainly on SABER-SF ICC indicators. Indicators and criteria for this component of the review (see Annex VI) are designed to capture both **national and subnational levels**, namely:

- Indicator 4, with two criteria and related questions examines NSFP management and coordination at the national level (based on SABER-SF ICC Indicators).
- Indicator 5, with three criteria and related questions, focuses on SF management and coordination at sub-national (provincial / district) and local levels.

There are two more key areas that should be part of ICC assessment, i.e. (a) SF management at school level and (b) accountability/reporting throughout the system, but this was not feasible because school level management and accountability is not yet included in the SABER-SF framework (2016). The SABER-SF rubric is currently being updated and will include school-level management and accountability structures (due end 2023).

2.3.1 Findings and Observations

SABER-SF framework specifies the key NSFP institutional coordination and management structures of national and sub-national jurisdiction and provides tools to map the existing structures, coordination mechanisms and human resources based on defined indicators and specific parameters.

To ensure effective contribution to the ICC development through technical assistance and capacity strengthening, WFP COs need to advocate for and jointly undertake with government, assessments of NSFP coordination, management and accountability processes and systems in specific country contexts. The ICC (and FC) capacity assessment tools that will be developed and tested in Nepal and Sri Lanka in the framework of the assignment commissioned to this team by WFP RBB (as mentioned earlier in Section 1.1) will serve this purpose and will help the COs to design and deliver ICC development services based on assessed needs, addressing the identified weaknesses and/or challenges in the NSFP ICC system.

Sources for data collection for ICC review.

The following documents were reviewed to identify, compare, and confirm information: *Concept Note 2021; Country Profile 2021; Policy Analysis 2021; SABER-SF*

reports (where available); current CSPs (often extending over a future medium-term or 5-year horizon) and ACRs (for the 3-year period covering 2019-2022). In the table below, an entry of "All documents" in the "Sources" column indicates where the documents were reviewed, but no information on ICC was identified for specified countries. For other countries the document(s) is (are) identified providing clear information for ICC indicators.

Country	Sources
Afghanistan	All documents
Bangladesh	SABER-SF Report 2020
Bhutan	All documents
Cambodia	Joint Transition Strategy
India	All documents
Kyrgyzstan	SABER-SF Report 2017, CSP 2018-2022
Lao PDR	ACR 2022
Myanmar	Policy Analysis 2021
Nepal	SABER-SF Report 2020
Pakistan	All documents
Philippines	SABER-SF Report 2019
Sri Lanka	All documents
Tajikistan	ACR 2022
Timor-Leste	All documents

Indicator 4: NSFP coordination and management at national level

Criterion 4.1: Multi-sectoral coordination at national level

Documentation reviewed indicates multi-sectoral entities exist at the national level to coordinate national SF policy/strategy/programme in six out of the fourteen RBB countries (i.e., Bangladesh, Cambodia, Kyrgyz Republic, Lao PDR, Philippines, and Tajikistan¹³).

In the Philippines, a SF Steering Committee is established in the education sector, but there is no clear information if representatives of other sectors are also included and participate. Establishment of a Steering Committee was planned in Myanmar in 2020; however, no further information is provided regarding its actual establishment. Another interesting case for ICC is Nepal, where the 2015 SABER-SF assessment confirms the existence of a multi sectoral technical committee for coordinating implementation of school feeding at national and local levels (assessment "Established"). However, the SABER-SF assessment conducted in 2020, five years after the Constitutional change to a federal system of governance in 2015, with a revised ICC PG-3 assessment of "Emerging", implying there

13 With a caveat that the government does not yet implement school feeding in Tajikistan.

was no longer a multi-sector committee for NSFP coordination. No clear evidence of (reference to) the existence of a multi-sectoral entity was found in available WFP documentation for the other countries.

Criterion 4.2: Responsible management agency at national level

In nine of the fourteen RBB countries, a government agency is assigned and mandated as a responsible body for NSFP management. In most cases, it is a Ministry of Education.

In all countries where the government implements school feeding, there is a responsible government agency assigned to manage the programme and there is also a unit within that agency designated as responsible for NSFP implementation (information on a designated unit in Myanmar is not clear).

Evidence of the existence of government agencies mandated to manage NSFPs in the other countries (Afghanistan, Pakistan, Sri Lanka and Timor-Leste) cannot be found in the available WFP documentation.

Indicator 5: NSFP management and coordination at sub-national and local level

Criterion 5.1: Multi-sectoral coordination at sub-national level

Subnational SF multi-sectoral entities reportedly exist in three countries (Cambodia, Philippines, and Tajikistan¹⁴).

In Cambodia, Home-Grown School Feeding Committees were established with WFP support in selected districts. In the Philippines, Technical Working Groups (TWGs) are established in the education sector. As in the case for the national level Steering Committee, it is not clear if other sectors

are involved in these subnational TWGs. Inter-Ministerial Coordination Committees also exist in Tajikistan at the regional/district level. Evidence of the existence of multi-sectoral entities in the other countries is not found in available documentation.

Criterion 5.2: Responsible Management agency/unit at sub-national level

Government agencies/units responsible for the NSFP implementation at the subnational level exist in three countries (Bangladesh, Kyrgyz Republic and Nepal).

More specifically, these include the Education Administration under the Department for Primary Education in Bangladesh; District Education Departments in Kyrgyz Republic and Education Section/Division in municipalities in Nepal.

Criterion 5.3: Coordination at local level

SF management/coordination entities at the school level are established in four countries (Cambodia, Myanmar, Nepal, and Tajikistan¹⁵).

More specifically, school-level SF Committees have been established in Cambodia in all WFP supported schools. In Myanmar, two types of committees are reported, the SF Management Committee and School Meal Committee. Sources also include specific reference to School Management Committees NSFP Nepal and Parent Teacher Associations in Tajikistan, both having a scope of activity and mandate inclusive of school feeding.

While more informative reporting on ICC structures is expected to be found primarily in SABER-SF country reports, only three countries have relatively recent SABER-SF assessments published until May 2023, which was a limitation for the RLR. Table 7 presents levels of PG-3 development based on available SABER-SF assessments.

Table 7: Levels of PG-3 ICC development based on SABER-SF (except for CAM) assessments¹⁶

	AFG	BGD ¹⁷	BTN	KHM ¹⁸	IND	KGZ	LAO	MMR	NPL	PAK	PHL	LKA	TJK ¹⁹	TLS
PG-3	N/A	EST	EMR	EMR	N/A	EST	N/A	EMR	EMR	N/A	ADV	EMR	N/A	N/A
YEAR		2020	2014	2014		2017	Planned in 2023	2017	2020		2019	2015	2021	

14 Ibid.

15 With a caveat that the government does not yet implement school feeding in Tajikistan.

16 Legend for abbreviations: N/A – not applicable; EST – established; EMR- emerging; ADV – advanced.

17 SABER-SF assessment in Bangladesh was carried out in 2020, using the National Capacity Mapping tool. The report provides detailed information and description of ICC system, including areas not covered by SABER tools

18 National Capacity Index assessment was conducted in Cambodia. There is inconsistency between the ICC assessment in the NCI document (Emerging) and in the “Summary of all SABER and NCI findings in Asia and the Pacific Region, Table 23 RBB SF Evaluation Review” (Latent). SABER-SF assessment is planned in 2023.

19 CSP 2019-2024 and ACRs indicate that SABER-SF was planned for 2021. However, the SABER-SF report was not available for this RLR.

WFP country-specific documents for some of the countries refer to national documents that outline mechanisms for NSFP management, as summarised in Table 8.

Table 8: Summary of national documents outlining NSFP management mechanisms per country

Country	National Documents	Citation from Source	Source
Cambodia	Joint Transition Strategy Phase 1 (2022-2025)	Specifies clear actions for capacity strengthening to establish institutional coordination and accountability mechanisms, including ToRs, official decree, and guidelines in line with SABER-SF	Joint Transition Strategy Phase 1 (2022-2025)
India	National guidelines for Mid-Day Meal implementation	Comprehensive national guidelines for Mid-Day Meal implementation delineate the roles of the central government and the states/UTs in the areas of budget, coverage, implementation, management, and convergence	Policy Analysis 2021 and Country Concept Note 2021
Sri Lanka	Manual on School Nutrition Programme 2017 (MSNP)	Defines responsibilities for management and implementation at all levels	Policy Analysis 2020
Philippines	School-Based Food Programme Operational Guidelines	Outline the mechanisms for program implementation from the national level down to school level. This includes the organizational structure, roles and responsibilities; and monitoring and evaluation mechanisms; procurement and food preparation modalities available to schools	Policy Analysis 2021



THIS RLR HELPS ADDRESS IDENTIFIED WEAKNESSES AND/OR CHALLENGES IN NSFP ICC AND WILL CONTRIBUTE IN THE DEVELOPMENT OF CAPACITY ASSESSMENT TOOLS.

Table 9 summarizes findings for NSFP Coordination and Management at National and Subnational Levels

Table 9: NSFP Coordination and Management at National and Subnational Levels (Indicators 5 & 6)

	Indicator 4. NSFP coordination and management at national level			Indicator 5. NSFP coordination and management at sub-nation and local level			Sources
	Multi-sectoral coordination: national level	Responsible Agency	Responsible Unit	Multi-sectoral coordination: sub-national level	Responsible agency / unit	Coordination at local level	
Bangladesh	Yes	MPME	SF Unit (Directorate of Primary Education, MPME)	No	DPE sub-national structures	No	<i>SABER-SF 2020</i>
Cambodia	Yes	MoEYS	Dept of Primary Education MoEYS	HGSF committees in some districts	None	SF Committees	<i>Joint Transition Strategy</i>
India	No info	MoE	Dept in MoE	No info	No info	No info	<i>Country Profile 2021</i>
Kyrgyz Republic	Yes	MoES	Dept in MoES	No	District Education Department	Ad-hoc Parent-Teacher Associations	<i>SABER-SF 2017; CSP 2018-2022</i>
Lao PDR	Yes	MoES	Agency under MoES	No info	No info	No info	<i>ACR 2022</i>
Myanmar	Planned	MoH, MoE	None	No	None	1. SF Management Committee; 2. School Meal Committee	<i>Policy Analysis 2021</i>
Nepal	No	MEST	Centre for Education and Human Resource Development (CEHRD) (under MEST)	No	Education division/section in municipality	School Management Committee	<i>SABER-SF 2020</i>
Philippines	SC in Education	Dept for Education	School Health Division under the Bureau of Learner Support Services	Regional TWG, Division TWG (education sector)	No info	SF Management Committees	<i>SABER-SF 2019</i>
Tajikistan²⁰	Yes	MoHSP	SF Unit in MES	Regional and district-level IMCCs	No info	Parent-teacher associations	<i>ACR 2022</i>

Countries with ZERO information

Afghanistan, Bhutan*, Pakistan, Sri Lanka*, Timor-Leste

* Outdated information with SABER-SF conducted in 2014-2015

20 The Government of Tajikistan does not yet implement school feeding but is in the process of establishing institutional structures to manage a programme. The government is currently piloting SF models.

2.3.2 Key messages

- The SABER-SF framework specifies the key NSFP institutional coordination and management structures of national and sub-national jurisdiction. Based on reviewed documents 9 out of the 14 RBB countries have most of the key institutions established, however none of these countries have fully established ICC systems.
- SABER-SF assessments should be conducted and updated in all countries. When appropriate, this could include countries where there are no formal NSFPs yet, if there is intention for the government to eventually implement a NSFP, as described in RBB Transition Framework 2022 (Section 4.4 Understand what stage the transition process is at; Window of Opportunity 1. Early Planning). Tajikistan is a good example of early planning.
- Country-specific capacity assessment tools are required for WFP COs to undertake more rigorous ICC assessments to design capacity strengthening strategies to be agreed with governments.
- WFP-COs require capacity to provide effective technical assistance and capacity strengthening to government institutions at all levels. “Capacity” in this context includes both WFP-CO access to government institutions (as an international organization) and internal capacity to provide the required support.

2.3.3 ICC – proposed framework of NSFP institutional coordination, management and accountability

A robust country framework for Institutional Capacity and Coordination to support effective service provision (specifically within a NSFP), requires a systematic and comprehensive set of networks and relevant processes.

The following proposed framework describes a set of such networks and processes, including well-defined roles and responsibilities across stakeholders. This framework is not necessarily exhaustive and does not necessarily represent the ideal model across all countries. However, it provides what can be considered a sample framework of minimum specifications useful for WFP staff in designing/updating ICC assessment tools, as well as for WFP Country Offices to consider and plan their cooperation with stakeholders across a range of country-specific government structures.

Multi-sectoral coordination:

Multisectoral coordination **at national level** can be ensured in various forms, through steering committees, councils, technical working groups (TWGs) or even flexible inter-ministerial bodies with the following mandate:

- **Policy coordination**, ensuring country development policy/policies, relevant sector development policies/strategies and legislation provide the necessary supporting framework for development and implementation of NSFPs and, as necessary, development of an (integrated) school feeding strategy based on the multi-sector nature of school feeding and its outcomes.
- **Programme complementarity**, ensuring the design of NSFP and other government programmes is complementary and incorporated in multi-sectoral national development action plans (e.g., nutritional development and/or food security).
- **NSFP continuous relevance**, ensuring a regular process for monitoring progress and developments (e.g., programme implementation, dynamics of key indicators such as school enrolment, nutrition and poverty) and for taking any necessary follow-up actions to support the NSFP, including decision-making for further development or adaptation of NSFP in line with country context (e.g., addressing government and/or sector priorities and any agreed changes to the NSFP, such as moving from a “traditional” school feeding modality to home-grown school feeding).
- **NSFP coordination**, ensuring coordinated planning, implementation and monitoring of NSFP in cases where it is under the responsibility of more than one ministry.
- **Coordination of other school feeding initiatives**, ensuring that, in the cases when school feeding initiatives other than the NSFP exist or are planned in sectors managed by line ministries (e.g., social protection, health, education or agriculture) or by any donor, international organization and/or civil society organisation, the multi-sectoral coordination entity serves as the platform for coordinating all such initiatives to ensure overall complementarity, efficiency and effectiveness.
- **Facilitation for NSFP implementation**, ensuring challenges identified during the NSFP implementation are routinely identified and addressed, with the definition of required actions by line ministries, including Ministry of Finance, to follow up with the required actions to resolve challenges.

There can be multi-sectoral committees or other bodies specifically established for NSFP (depending on the scale and complexity of the program) or bodies with wider scope (e.g., Social Protection Council, Health and Nutrition Committee, Education Development Council, etc.) where NSFP coordination is one of the entity's designated core functions. Such bodies would be expected to convene at least twice each year.

Multi-sectoral coordination **at sub-national level** is also beneficial and particularly important for countries with a federal (or otherwise significantly decentralised) system of governance. The objectives in this case are like the ones for the national level described above, adapted to the realities of subnational contexts, issues, and processes at the provincial, district or other local level.

Management and accountability of the NSFP implementation

Government Agency at National Level for NSFP Management

The scope and mandate of any such agency (or lead agency, in the cases where NSFP is implemented by more than one ministry) may vary substantially among different country systems, depending on several factors, including but not limited to:

- Governance (public administrative) systems, regulations and procedures for development, implementation, monitoring and accountability of public sector programmes, as defined by country legislation;
- Systems for monitoring and evaluation of governmental programmes, including information management systems in relevant sectors (e.g., education, health, social protection, and finance) and the level of their compatibility; and
- Coordination and accountability mechanisms, regulations, and procedures to ensure vertical collaboration between national, subnational, community and school levels for NSFP implementation.

Considering the above factors, an indicative set of main tasks for any such agency would include:

- Ensure planning, budgeting, and financing of the NSFP;
- Ensure implementation arrangements including food procurement contracts in line with public procurement legislation, definition and maintenance of effective operational standards and procedures for school feeding management in schools and any other arrangements as necessary;
- Ensure NSFP coordination, including across relevant departments/divisions within the

ministry, as well as routine coordination with other agencies/ministries at both national and subnational levels;

- Ensure reporting on NSFP implementation, including defining specifications for robust and consistent routine reporting, the prompt collection of reports (including from subnational and/or municipal level and/or schools) and reporting to Government, as required by country legislation;
- Ensure monitoring and evaluation of NSFP, to support continuous attention to and support for the effectiveness and efficiency of the program; and
- Ensure adequate human resources to manage the NSFP implementation.

Government Agency at the Subnational Level for NSFP Management

At the subnational level, the responsible management entity can be divisions/departments directly subordinate to the national agency (e.g., Ministry of Education) or divisions/departments responsible for the relevant sector (e.g., education, social protection, nutrition, etc.).

The responsibilities and assignment of tasks depend on a range of factors, mainly related to a given country's governance system and the scope of functions delegated from central government to any subnational levels (tiers). However, the main tasks can be summarized as follows:

- Ensure/facilitate NSFP implementation in schools;
- Ensure NSFP monitoring and evaluation at the province/district level;
- Ensure province/district-specific factors are considered in the NSFP;
- Ensure reporting on NSFP implementation, including collection of reports from schools and collection /analysis of relevant statistical data, as required to support informed evidence-based decisions on NSFP planning at the national level.

NSFP Management and Accountability at the School Level

Schools need to ensure (i) the administration of school feeding (e.g., procurement in cases where SF includes cash-based transfers; recording of received and consumed food products; planning service delivery; and ensuring hygiene and sanitation standards); (ii) maintenance of necessary infrastructure and human resources (e.g., storages, kitchen, cooks, etc); and (iii) reporting on the NSFP implementation.

Depending on the school capacity and level of community involvement in school feeding, there may be specific committees established to assist school administration.



3

Financial Capacity Findings and Analysis

This section presents key findings on the Financial Capacity (FC) component, providing regional and country-specific observations and key messages for each indicator. The section is structured around the four categories of FC indicators:

- i. Core SABER-SF Framework PG-2 indicators;
- ii. Additional selected indicators for NSFP;
- iii. WFP SF activities supporting FC strengthening;
- iv. Fiscal and PFM/budgetary institutional context.

As a desk-based review, the scope of analysis for NSFP-specific FC indicators is strongly dependent on the availability of information within WFP regional and country-specific documentation across the 14-country sample. WFP documentation offers valuable content. However, there are recognised limitations with respect to the scope, depth, and clarity of information for some important FC indicators.

Overall, FC-specific information in most of the standard country-specific WFP documentation can be characterised as sporadic, fragmented, and general. In the case of the SABER-SF assessments, a particularly important source of relatively more focused and structured country-specific FC information, the available information is often outdated²¹. The absence of FC-related information for NSFPs is one of the key reasons for WFP commissioning this project to help remedy critical information gaps.

Existing gaps hinder a comprehensive analysis and assessment of financial capacity. Nonetheless, the Review aims to focus attention on areas requiring improvement in WFP information, while also contributing to WFP's understanding of the scope of key factors shaping FC and how they do so.

21 As discussed in below (Section 3.1.1), as of the time when this RLR was drafted, published SABER-SF assessment reporting within the past five years was comprised of two 2020 assessment reports (Bangladesh and Nepal) and one 2019 assessment report (Philippines). Several other countries were identified as either conducting a SABER-SF assessment (Cambodia) or finalising an assessment report for publication (Lao PDR and Tajikistan).

Many **factors influence the level and development of NSFP funding and financial capacity**. Among the key factors WFP (and national stakeholders) must be aware of and address are:

- the level of development of other “PG capacities”, including the effective “visible” integration and identification of NSFP as a priority for public resource allocations in **government strategic and sector policy documentation** under PG-1, as well as in any explicit government statement articulating budget policy priorities;
- the capacity of NSFP national stakeholders to engage actively and effectively in **budget formulation processes**, within their own ministry, with MoF and with other policy/budget decision-makers in government;
- institutional elements of a government’s budget framework that support **“policy-based” budgeting** and effective integration of stated policy priorities, including NSFP, into actual budget commitments, with a medium-term framework to support planning and budgeting of NSFP funding over a multi-year horizon;
- **macroeconomic and fiscal conditions** defining the available aggregate **“fiscal space”** for funding NSFP and other government **policy priorities** in a competitive environment, typically characterised by a scarcity of resources and, in some cases, a high degree of volatility in fiscal conditions, particularly for countries vulnerable to a narrow revenue base (e.g., natural resource revenues); and
- **how NSFP is viewed as a spending program**. If the government perceives NSFP as an important form of social assistance, this can significantly impact a government’s commitment to funding a NSFP, particularly in the context of any reprioritisation of spending programs associated with economic crisis and/or tightening fiscal constraints, when revenue shortfalls lead to a widespread review and revision of spending commitments within a given financial year (“budget revision”).

The information available within standard WFP documentation does not adequately support a comprehensive FC analysis and assessment. The RLR therefore also uses supplementary information from other sources to examine some of the underlying

factors influencing FC. More specifically, these include IMF economic and fiscal data bases and country-specific Public Expenditure and Financial Accountability (PEFA) Assessment reports, as well as World Bank Public Expenditure Reviews (PERs), which in some cases include specific references to NSFPs. It must be noted that NSFP-specific information found in WB PERs is also relatively old, referring to pre-2020 data.

Utilisation of these supplementary sources reflects the fact that **the scope of a comprehensive analysis and assessment of financial capacity extends beyond the scope of a standard SABER-SF PG-2 assessment**. This fact is very clearly recognised in WFP’s Regional SF Transition Framework.

While the Framework is strongly aligned to the SABER-SF framework, the guidance explicitly highlights the importance of two broad sets of factors or indicators not clearly articulated within the SABER-SF framework, but which directly impact achievement of core medium and long-term PG-2 transition outcomes:

1. **Fiscal context**, directly influencing resource availability (“fiscal space”), for which the analysis can make use of publicly available official sources; and
2. **PFM/budgetary institutional context**, highlighting a country’s budget framework, systems and processes shaping budget decision-making and practices across core stages of the budget cycle (i.e., planning, preparation, approval, execution, and reporting), with direct impacts on NSFP FC and WFP opportunities to support FC of NSFP systems and national stakeholders.

In summary, a sound understanding of the **current level of the significant factors shaping country-specific FC development** is a critical ingredient for the design of an informed country-specific transition strategy and the corresponding set of prioritised WFP actions for effectively supporting achievement of targeted transition objectives.

Substantive and routine application of the SABER-SF Framework, together with an alignment of WFP FC-related activities to the Regional SF Transition Framework, provide the basis for robust, systematic, and structured approach for routine collection, documentation, assessment, analysis and reporting on FC indicators.

3.1 SABER-SF Framework PG-2 indicators: findings and observations

3.1.1 SABER-SF PG-2 assessment

The SABER-SF framework is WFP’s primary tool for assessing PG-specific capacities, including tracking progress against core PG-2 objectives and indicators. Findings from SABER-SF PG-2 assessments are also expected to be informing needs and opportunities for FC-specific capacity strengthening activities.

Routine application of the SABER-SF framework, as well as guidance for PG-2 assessment and analysis set out in the Regional SF Transition Framework, is especially important, given the limited scope and quality of essential FC-related information provided in other routine WFP documentation.

Findings and Observations

The number of countries within the region for which SABER-SF assessment results were available for this RLR, is very limited.

- Available reporting included only four countries where SABER-SF assessments had been conducted within the past 5-6 years (as of May 2023), TJK in 2021 (released in 2023), BGD and NPL reporting in 2020 and PHL in 2019. In Cambodia and Lao PDR, SABER-SF exercises are expected to be completed by December 2023.
- For six countries, the most recent assessments date from 2014-2017 (BTN, KHM, KGZ, MMR, LKA), while also noting routine citation in WFP documentation of the 2014 National Capacity Index (NCI)²² assessment for CAM in the context of WFP reporting on SABER-SF assessments across the region; and
- As of the time for preparation of this RLR (i.e., May 2023), no SABER-SF assessments were available for five countries (AFG, IND, LAO, PAK & TLS).

For the three countries where relatively recent SABER-SF assessment findings dating from 2019-2020 are available (BGD, NPL & PHL), PG-2 assessment results largely align to expectations based on review of the full scope of FC-related information available from country-specific WFP documentation and the observed status of corresponding NSFPs. A similar finding applies to KGZ, even though the most recent SABER-SF assessment of “Established” dates from 2017.

Looking at the assessed level of development for PG-2 for the other countries where only relatively older assessment results are available (including the KHM NCI), the results are outdated relative to the status of NSFPs, core PG-2 indicators and observed FC based on evidence available from other recent documentation.

- **Cambodia and Sri Lanka:** For Cambodia & Sri Lanka, both countries assessed as having an “Emerging” level of PG-2 (FC) development, based on the 2014 NCI assessment for KHM and the 2015 SABER-SF for SRL, findings are clearly outdated and do not accurately align to the current FC status for the respective NSFPs, both of which can legitimately be viewed as “Established” based on available evidence, including the approved 2022 Cambodia Transition Strategy²³ and GoSL’s 100% share NSFP funding and existence of a dedicated budget line.
- **Bhutan:** Although the most recent available 2014 SABER-SF assessment for Bhutan is nearly a decade old, evidence found in more recent country-specific WFP documentation supports the validity of the “Established” PG-2 assessment.
- **Myanmar:** Although MMR is currently viewed as not having an active NSFP it is noteworthy that prior to events in 2021, a 2017 SABER-SF assessment assigned a PG-2 status of “Emerging”, which appears to have been a relatively weaker assessment result as compared to favourable findings citing a dedicated NSFP budget line,

Table 10: Indicator 1.1 – Levels of PG-2 FC development based on SABER-SF assessments

Indicator 1.1: PG-2 Financial Capacity (FC) Assessment Results (most recent)														
	AFG	BGD	BTN	KHM	IND	KGZ	LAO	MMR	NPL	PAK	PHL	LKA	TJK	TLS
PG-2	N/A	EST	EST	EMR	N/A	EST	N/A	EMR	EST	N/A	ADV	EMR	LAT	N/A
YEAR		2020	2014	2014		2017		2017	2020		2019	2015	2015	

Legend for abbreviations: N/A – not applicable; ADV – advanced; EST – established; EMR- emerging; LAT – Latent.

22 The National Capacity Index is now an outdated WFP tool, used to assess national capacity before the development of the SABER-SF tool.
 23 Cambodia, [2022—The Joint Transition Strategy Towards a Nationally Owned Home-Grown School Feeding Programme](#)

NSFP integration into routine annual national budget processes and timely disbursements of approved funding, raising questions about the basis and consistency for how SABER-SF assessments are conducted.

- **Tajikistan:** Despite absence of a formal NSFP in TJK, a similar “discrepancy” is suggested by a 2015 assessment of “Latent” status for PG-2 FC referenced in WFP documentation²⁴, given recent evidence of a dedicated SF budget line with government funding since 2022, as well as results of the recently published SABER-SF assessment report with elements of PG-2 capacity achieving “Emergent” status.
- Among the five countries for which no SABER-SF assessment reporting is available, an assessment of “Established” appears to be supported by relevant evidence on India’s Mid-Day Meal Programme.



Key messages

- SABER-SF reports provide the most comprehensive overview of financial capacity of governments in SF. Not all countries have SABER-SF assessments from the last 5 years, making analysis of current capacity difficult.
- SABER-SF assessments need to be a routine procedure for all RBB countries, with a minimum of assessments being conducted of at least once within the time horizon of a country’s CSP.
- Evidence of some discrepancies or inconsistencies in results of SABER-SF assessments for a given country relative to evidence for specific PG-2 indicators (criteria/rubrics), as well as comparison of assessment results across countries, suggests subjectivity or variance in the application of assessment criteria.
- The scope of FC information in SABER-SF assessments falls short of what might be expected, based on full scope of SABER-SF Framework guidance for PG-2, other FC-relevant guidance found for PG-1, PG-4 & PG-5 and what is required for thorough analysis and assessment of financial capacity.
- The limited scope, depth and substance of SABER-SF assessment reporting on PG-2 clearly points to the need for more comprehensive in-depth PG-2 analysis and FC assessment, comparable to that provided by country-specific PG-1 “Policy Analysis” documentation.²⁵

3.1.2 NSFP budget line (existence of dedicated budget line)

The establishment of a dedicated NSFP budget line in national budget is viewed as a critical foundation for establishing routine NSFP funding and effective integration of NSFP into annual budget processes. Moreover, integration of the dedicated NSFP budget line into a government’s financial management information system (FMIS) used to support various “stages of the budget cycle” (e.g., preparation, approval, disbursement and/or reporting) is also identified among PG-2 indicators as a key criterion or rubric for the level of FC development.

²⁴ Note, the 2015 SABER-SF assessment for TJK cited in the Regional Review of SF Evaluations Conducted Between 2010-2020 (Table 18 and Annex 5) was not available for review. NSFP. Further, as noted above, TAJ conducted a SABER-SF assessment in 2021, with that assessment report only recently being published (May 2023).

²⁵ WFP has taken steps to strengthen the scope and quality of PG-2 analysis, as reflected in PG-specific guidance provided by the recently disseminated Regional SF Transition Framework, and by forthcoming complementary guidance to support WFP-CO understanding of national budget processes and their implications for NSFP FC and the ongoing development of a comprehensive FC assessment tool being piloted in two RBB countries (Sri Lanka and Nepal). The additional forthcoming guidance and FC assessment tool will contribute to the WFP internal capacity strengthening needed for conducting and/or support more comprehensive PG-2 analysis, including thorough examination of NSFP budget data, as well as national budget systems and PFM processes.

Findings and Observations

Table 11 shows 2021 GCNF reporting that 10 of 14 countries have a national budget line for NSFP. There is no 2021 GCNF reporting available for AFG, MMR or PAK, although it can be noted that other available country-specific WFP documentation suggests there is no national budget line for NSFP in either AFG or PAK. All three countries, together with TJK, are currently assessed as not having a NSFP.

With respect to Myanmar, as previously discussed, reporting across a broader scope of country-specific WFP documentation (beyond GCNF reporting) is inconsistent with respect to the existence of a national budget line for NSFP, noting findings from earlier 2017 SABER-SF assessment as clearly stating a national budget line for NSFP does exist. However, as has been noted, MMR is currently viewed as not having an active NSFP.

Finally, it can again be noted that although TJK is also viewed as not currently having a NSFP, the WFP Tajikistan ACR 2022 indicates the government established a national budget line for school feeding in 2022, to enable piloting of potential school feeding model of funds transfers to schools.

GCNF reporting is very general (“tick the box”), with no supporting information about the reported NSFP national budget lines (e.g., agency or type of expenditure associated with the NSFP budget line). However, findings presented in Table 11 are broadly consistent with information found in other WFP documentation.

That said, there are important qualifications and FC implications regarding scope, depth and “robustness” of available reporting for “dedicated” budget lines across 10 countries where budget lines are cited.

For example,

- in some countries (e.g., KHM and NPL) the way in which NSFP funding is classified in a government budget system gives rise to consolidation or aggregation of NSFP funding with other spending activities during various routine “stages of the budget cycle” (e.g., budget planning, approval, recording, disbursement, revision, monitoring and reporting), thereby complicating efforts to identify and track NSFP finances, with resulting implications for efforts to ensure or strengthen NSFP FC;
- there are few explicit references in WFP documentation to the inclusion of the NSFP budget line into government’s FMIS. Exceptions include BGD (IBAS+), NPL (SuTRA used for subnational finances), SRL (with only general reference to FMIS) and in KHM (in internal sector specific EFMIS used by MoEYS); and
- although there are references in WFP country-specific documentation to the role and importance of local governments as a source of funding for NSFP (e.g., IND, KGZ, NPL, PHL and others), there are no explicit references in WFP documentation to any local government NSFP budget line(s), thereby presenting significant challenges for assessing and supporting FC in country contexts where NSFP implementation is known to rely on decentralised local government engagement and financing.
- **Cambodia:** Based on review of supplementary documentation, the NSFP budget line is not dedicated specifically to school but rather one that with a label of “other social assistance to citizens” that also includes funding for other programme activities (i.e., scholarships).²⁶

Table 11: Indicator 1.2 – 2021 GCNF Reporting on NSFP National Budget Line

Indicator 1.2.: GCNF Reporting on Existence of National Budget Line														
	AFG	BGD	BTN	KHM	IND	KGZ	LAO	MMR	NPL	PAK	PHL	LKA	TJK	TLS
PG-2	No	Yes	Yes	Yes	Yes	Yes	Yes	NR*	Yes	No	Yes	Yes	No	Yes

* No 2021 GCNF reporting available

26 As discussed in the Cambodia Joint Transition Strategy document and previously in an unpublished FC analysis of the CAM NSFP commissioned by WFP, NSFP funding is “traceable” to a budget line in the MoEYS budget (Sub-account 62028 for “other social assistance to citizens”). In the broader context of Cambodia’s economic budget classification, budget lines classify funding according to categories of spending that are largely “inputs” required to provide a given public service, such as salaries, purchases of goods and services, maintenance and repair, interest payments, capital investment, as well as payments of social assistance to citizens or subsidies and transfers, to various public entities.

Key messages

- GCNF reports indicate most countries (10 of 14) have an established national budget line for NSFP funding, an important indicator of FC.
- With very few exceptions, WFP documentation (including SABER-SF assessment reporting) does not provide essential practical information about NSFP budget lines required for either assessing existing FC or for WFP regional and CO strategies and activities to strengthen FC.²⁷
- Substantive assessment of FC and the formulation of effective WFP regional and CO strategies and activities to strengthen and secure FC require additional information about NSFP budget line(s) with specific attention to the following characteristics:
 - budget classification(s) and "coding" used for any NSFP budget lines (i.e., economic, program, administrative, functional, geographic and/or 'source of funding' classifications);
 - if the budget line used is, in fact, solely "dedicated" to NSFP;
 - if there are separate budget lines for NSFP funding from different government agencies;
 - if NSFP funding is recorded using a single or multiple budget line-items for different components (e.g., purchases of food, equipment, infrastructure, transport, training, etc.);
 - the economic budget classification "category" of spending used for NSFP budget line (e.g., purchases of good/services, social assistance or transfer to local governments or schools);
 - if NSFP budget line is integrated into country's Financial Management Information System (FMIS) or a comparable (e.g., sector-specific) system used for budget preparation, implementation, monitoring or reporting; and
 - if NSFP has budget line(s) at subnational levels of government.
- Assessment of FC also requires an understanding of government budget decision-making, systems and processes that allows WFP and national NSFP stakeholders to understand *how* specific characteristics of any NSFP budget line directly impact NSFP FC and efforts to strengthen NSFP FC.

3.1.3 NSFP funding level (amount and percentage change)

The level and stability of NSFP funding are clearly identified as important determinants of financial capacity, with core criteria for assessing the level of PG-2 development including the level, sustainability, stability, and adequacy of NSFP funding. In the context of transition to government ownership and/or the "scaling up" of a NSFP, strengthening financial capacity implies an increasing level of NSFP funding over time.

Findings and Observations

The focus of analysis for this indicator is the direction and magnitude of any recent changes in funding levels. Available data support a relatively limited assessment based on GCNF reporting in 2019 (for either the 2017/18, 2018 or 2018/19 SY) and in 2021 (for either 2020/21 or 2020 SY).

Data for these two "endpoints" for a roughly 3–4-year time horizon provide only a "snapshot"

of changes in funding levels, without tracking developments over the intervening period. Moreover, the data do not allow for comment on the adequacy of NSFP funding, as this requires knowing the respective funding needs for country specific NSFP programmes, based on specific programme objectives and any targeting criteria that would determine the size of a targeted population of "qualifying beneficiaries" (students), as discussed in greater detail below (Section 3.2.3).

Available data show funding for NSFP increased over the period for four countries (BTN, NPL, PHL and IND), while funding for NSFP decreased for three countries (KGZ, LKA & TLS). Funding for BGD remained essentially unchanged.

For the four countries experiencing a funding increase, the changes are substantial in percentage terms (>200% for BTN, >50% for NPL, 30% for PHL and 24% for IND). The NSFP in three of these countries are fully government funded: BTN, PHL and IND.

²⁷ Two notable exceptions regarding the scope of available information in WFP documentation for NSFP budget lines are the Cambodia Joint Transition Strategy and the recently published Tajikistan SABER-SF assessment report, which provides comprehensive and substantive PG-2 reporting.

An alternative source of budget data for selected countries (OPM Study 2021, pp. 31-33) confirms particularly favourable budget trends for NSFP financing for NPL and PHL over roughly the same 2017-2021 period as reflected in GCNF data cited below.

- **Nepal:** Advocacy efforts based on favourable results of a WFP-supported cost-benefit analysis, together with improving “fiscal space”, are cited as significant contributing factors to government’s policy decision to increase funding and expand coverage.
- **Bhutan:** A 2020 government policy decision to increase the daily “unit cost norm” for per meal by 50% is an important contributing factor for the observed increase in total funding (CO-Concept Note 2021)

For the four countries experiencing reduced funding, changes are also quite substantial in percentage terms (-67% for KGZ, -52% for LAO, -45% for LKA, -23% for TLS). For Sri Lanka and Timor-Leste, with

NSFPs are fully government funded, country-specific documentation cites economic and fiscal crisis as an important contributing factor for the reduced NSFP funding, together with challenges for NSFP implementation arising from the COVID-19 pandemic. Supplementary data sources (IMF) also confirm the severity of fiscal constraints in these four countries.

The OPM Study (2021) confirms the sharp decline in NSFP funding in Sri Lanka over 2018-2020 observed in GCNF data as being attributable to mounting economic challenges and fiscal constraints. A similar scenario of economic and fiscal crisis, together with pandemic-related challenges for NSFP implementation, also applies to Kyrgyz Republic.

In summary, evidence from country-specific documentation, and other WFP and external sources, clearly points to severe economic and fiscal constraints, including mounting debt-related pressures and inflationary “spikes”, as widely impacting NSFP funding across the region, as discussed below (Section 3.4.1).



Table 12: Summary Information on NSFP Funding - Levels & Changes - by Source of Funds

Indicator 1.3: NSFP Funding - Levels & Changes - by Source of Funds (GCNF Reporting for 2019-2021)						
	Data Source	School Year	TOTAL	Government	DPs	Private/ Other
Afghanistan	No NSFP					
Bangladesh	GCNF 2019	2018 SY	\$83.9	\$78.1	\$5.8	-
	GCNF 2021	2020 SY	\$84.7	\$79.0	\$5.7	-
		Change (%)	1.0%	1.2%	-1.7%	-
Bhutan	GCNF 2019	2018 SY	\$4.8	\$4.2	\$0.6	-
	GCNF 2021	2020 SY	\$14.5	\$14.5	-	-
		Change (%)	202.1%	245.2%	-	-
Cambodia*	No NSFP	2017/18 SY	-	-	-	-
	GCNF 2021	2020/21 SY	\$7.2	\$2.2	\$4.2	\$0.8
		Change (%)	-	-	-	-
India	GCNF 2019	2018/19 SY	\$1,401.5	\$1,401.5	-	-
	GCNF 2021	2020/21 SY	\$1,733.7	\$1,733.7	-	-
		Change (%)	23.7%	23.7%	-	-
Kyrgyz Republic*	GCNF 2020	2018/19 SY	\$13.9	\$8.0	\$5.9	-
	GCNF 2021*	2020/21 SY	\$4.5	\$1.3*	\$3.3	-
		Change (%)	-67.6%	-83.8%	-44.1%	-
Lao PDR*	No NSFP	2017/18 SY	-	-	-	-
	GCNF 2021	2020/21 SY	\$6.8	\$2.9	\$3.9	-
		Change (%)	-	-	-	-
Myanmar	No NSFP					
Nepal	GCNF 2019	2017/18 SY	\$25.1	\$20.9	\$4.2	-
	GCNF 2021	2020/21 SY	\$38.6	\$33.8	\$4.9	-
		Change (%)	53.8%	61.7%	16.7%	-
Pakistan	No NSFP					
Philippines	GCNF 2019	2018/19 SY	\$94.1	\$93.2	\$0.9	-
	GCNF 2021	2020/21 SY	\$122.8	\$122.8	-	-
		Change (%)	30.5%	31.8%	-	-
Sri Lanka	GCNF 2019	2018 SY	\$48.2	\$48.2	-	-
	GCNF 2021	2020 SY	\$26.3	\$26.3	-	-
		Change (%)	-45.4%	-45.4%	-	-
Tajikistan*	No NSFP					
Timor-Leste	GCNF 2019	2018 SY	\$13.0	\$13.0	-	-
	GCNF 2021	2020 SY	\$10.0	\$10.0	-	-
		Change (%)	-23.1%	-23.1%	-	-

NOTE: * There are several uncertainties about selected country specific GCNF reporting data:

Cambodia and Lao PDR: For both countries, GCNF 2019 reporting of data for government funding for the 2017/18 SY is not recorded in the table, given its uncertain origin and validity, with reporting pre-dating establishment of NSFPs.

Kyrgyz Republic: There is uncertainty regarding the GCNF 2021 reporting data and precise reasons for the reported substantial decline in government funding. Assuming the reported GCNF data is indeed correct (valid), possible explanatory factors the severity of the country's economic and fiscal crisis, reported difficulties in adapting NSFP service delivery to conditions under COVID-19 pandemic and possible changes to the NSFP modality, although there are no explicit references to any such change were identified in available country-specific documentation.

Tajikistan: GCNF reporting cites evidence of government funding, although the country has not yet formally established a NSFP. As such, GCNF reporting is not shown in the table above (as advised by WFP).

Key messages

- Many factors influence the level and changes in NSFP funding, including:
 - effective recognition of NSFP as a budget policy priority based on integration into a government’s strategic and sector policies and any explicit statement of budget priorities;
 - NSFP national stakeholder capacities to engage actively in budget processes and decision-making, starting with the lead NSFP unit, but also including other NSFP-relevant sector policy, technical and budget/finance officials involved in formulation, negotiation, and approval of NSFP sector budgets;
 - the extent to which a country’s budget framework supports “policy-based” budgeting effectively translating stated policy priorities, including NSFP, into approved annual allocations and indicative medium-term budget commitments;
 - underlying macroeconomic and fiscal conditions influencing “fiscal space” for NSFP and other policy measures within a competitive environment for prioritising allocation of scarce resources; and
 - the extent to which NSFP funding might benefit from some level of “protection” or prioritisation as an important form of social assistance in the context of economic crisis and fiscal contraction, as is likely to occur periodically and as witnessed in recent years.
- The GNCF 2019 and 2021 reporting data used for this RLR analysis covers a period when the COVID-19 pandemic starting in the first half of 2020 was clearly already having a major impact on NSFP implementation and government finances across the region (and globally). As examined in much greater depth by the WFP-commissioned OPM study, impacts on budgeted and actual spending/funding levels reflect, among other factors, how countries adapted NSFP implementation (and funding) to widespread and prolonged school closures, as well as other policy, financial, regulatory, and programmatic challenges.
- Analysis of country-specific NSFP funding data and other relevant documentation suggests observed movements in funding levels reflect both the direct and indirect impacts of COVID-19 pandemic, including country-specific responses in NSFP programming (implementation), as well as underlying global and country-specific economic and fiscal conditions.



3.1.4 NSFP funding sources (amount and percentage shares from government, DPs, private sector or other)

Closely related to the level and stability of NSFP funding, are the sources of NSFP funding, also clearly identified as a core PG-2 indicator of financial capacity. Criteria in the SABER-SF framework, and in related WFP guidance pertaining to PG-2 transition objectives highlight the importance of achieving progress toward full national funding of NSFP, with resourcing potentially derived from a range of relevant national stakeholders. There is considerable attention given to the goal of funding sources being aligned to and reflecting an “integrated” multi-sectoral NSFP, with multiple central government agencies across relevant sectors allocating budget resources to NSFP activities. Local government, private sector, and schools and/or communities are also cited in various WFP documents as possible and/or actual sources of NSFP funding. Document review highlights the importance of securing stable and adequate NSFP funding also includes mostly general references to potential policy options for “innovative financing mechanisms”, either from possible government sources, such as taxes/fees for generating (“earmarked” revenue specifically tied to NSFP funding, mobilisation of private sector “contributions” and/or possible community or school-based NSFP income-generating activities.

Findings and Observations

Available GCNF survey data as reported in 2019 and 2021 show many countries in the region as having high shares of government funding. As expected, countries with high government shares of NSFP funding are consistently reported in the SABER-SF assessments for PG-2 as “Established” or “Advanced”.

- **Sri Lanka:** As an exception, Sri Lanka’s most recent SABER-SF PG-2 assessment as “Emerging” can be viewed as outdated, given the most recent assessment is 2015 and noting that the GoSL was subsequently reported as fully funding its NSFP in 2018.²⁸
- **Bhutan:** Among countries with high shares of government funding, Bhutan also exhibits a significant recent increase (13%), reaching full 100% government funding for NSFP after all WFP supported schools were handed over to the government SF programme in 2019. However, it can also be noted, supplementary sources (e.g., PEFA Assessment) highlight Bhutan’s high level of aid dependency for government spending.
- **Kyrgyz Republic:** 2021 GCNF data show a large drop in the government’s share of total NSFP funding (-29%). However, the assuming the GCNF data is correct, the precise reasons for this decline in the government share of total NSFP funding are not precisely identified in available country-specific documentation. There are references to a reduction of NSFP activity (and spending) due to COVID-19 school closures, as well as to the particularly severe economic contraction and associated fiscal pressures. However, the reported reduction for the share of national NSFP funding is larger than expected and further investigation is warranted.

THERE IS STRONG NEED FOR A MORE ROBUST, SYSTEMATIC AND STRUCTURED APPROACH TO ROUTINE REPORTING ON NSFP FC INDICATORS.

²⁸ Note: Data from SRL meeting note from ongoing field work reports the GoSL share of NSFP funding as currently being in the range of 85-90%, with the decline in recent years views as reflecting impacts of the country’s ongoing economic crisis.

Table 13: Indicator 1.4 – Shares of NSFP Funding

Indicator 1.4: NSFP Funding – Shares and Changes – by Source of Funds (GCNF Reporting for 2019-2021)						
	Data Source	School Year	TOTAL	Government	DPs	Private /Other
Afghanistan	No NSFP					
Bangladesh	GCNF 2019	2018 SY	100%	93%	7%	-
	GCNF 2021	2020 SY	100%	93%	7%	-
		Change (%-pt)		0%	0%	-
Bhutan		2018 SY	100%	87%	13%	-
	GCNF 2021	2020 SY	100%	100%	0%	-
		Change (%-pt)	-	0%	-13%	-
Cambodia	No NSFP	2017/18 SY	-	-	-	-
	GCNF 2021	2020/21 SY	100%	30%	59%	11%
		Change (%-pt)	-	-	-	-
India	GCNF 2019	2018/19 SY	100%	100%	-	-
	GCNF 2021	2020/21 SY	100%	100%	-	-
		Change (%-pt)	-	0%	-	-
Kyrgyz Republic	GCNF 2020	2018/19 SY	100%	58%	42%	-
	GCNF 2021*	2020/21 SY	100%	29%*	71%	-
		Change (%-pt)	-	-29%	29%	-
Lao PDR	No NSFP	2017/18 SY	-	-	-	-
	GCNF 2021	2020/21 SY	100%	42%	58%	-
		Change (%-pt)	-	-	-	-
Myanmar	No NSFP					
Nepal	GCNF 2019	2017/18 SY	100%	83%	17%	-
	GCNF 2021	2020/21 SY	100%	87%	13%	-
		Change (%-pt)	-	4%	-4%	-
Pakistan	No NSFP					
Philippines	GCNF 2019	2018/19 SY	100%	99%	1%	-
	GCNF 2021	2020/21 SY	100%	100%	0%	-
		Change (%-pt)	-	1%	-1%	-
Sri Lanka	GCNF 2019	2018 SY	100%	100%	-	-
	GCNF 2021	2020 SY	100%	100%	-	-
		Change (%-pt)	-	0%	-	-
Tajikistan	No NSFP					
Timor-Leste	GCNF 2019	2018 SY	100%	100%	-	-
	GCNF 2021	2020 SY	100%	100%	-	-
		Change (%-pt)	-	0%	-	-

NOTE: * Per Table 13 there are several uncertainties about selected country specific GCNF reporting data:

Cambodia and Lao PDR: For both countries, GCNF 2019 reporting of data for government funding for the 2017/18 SY is not recorded in the table, given its uncertain origin and validity, with reporting pre-dating establishment of NSFPs.

Kyrgyz Republic: There is uncertainty regarding the GCNF 2021 reporting data and precise reasons for the reported substantial decline in government funding. Assuming the reported GCNF data is indeed correct (valid), possible explanatory factors the severity of the country's economic and fiscal crisis, reported difficulties in adapting NSFP service delivery to conditions under COVID-19 pandemic and possible changes to the NSFP modality, although there are no explicit references to any such change were identified in available country-specific documentation.

Tajikistan: GCNF reporting cites evidence of government funding, although the country has not yet formally established a NSFP. As such, GCNF reporting is not shown in the table above (as advised by WFP).

Key messages

- GCNF reporting provides the only readily available source of data for the (total) government and DP (“international donor”) sources of NSFP funding.
- GCNF survey data reported in 2019 and 2021 show many countries in the region having high shares of government funding, including some governments taking on greater responsibility for NSFP funding (BTN & NPL).
- There is no structured reporting on amounts and shares from local government sources, despite frequent references in country-specific documentation to local governments playing an important role in contributing to funding NSFP activities. This applies not only in countries recognised as having a significant degree of fiscal decentralisation (e.g., IND, NPL & PHL), but also in most other countries (BTN, KHM & KGZ).
- This absence of more explicit routine structured reporting on local government funding sources is a major gap in reporting of NSFP funding sources. This has important FC implications and needs to be addressed. Any initiative to develop routine and consistent reporting on the amount and/or share of NSFP funding from local government sources will need to give close and careful consideration of the extent to which funding recorded as local government funding is directly financed by (conditional/targeted) transfers from central government.
- Similarly, there are also frequent anecdotal references to contributions from households or communities (in some cases reported as being mandatory), and from the private sector, often cited as “in-kind” contributions of goods or services (e.g., food, fuel, preparation of meals, transport services, etc.).
- Household/community contributions may constitute a small share of total NSFP resource requirements. Nonetheless, they appear to be widely relied upon as an integral part of support for routine NSFP operations. As such, the objective of securing adequate and sustainable funding across all categories of spending requires a full cost accounting of NSFP spending and resource requirements, including some valuation of household, community, and private sector contributions.
- Reliance on and/or encouragement of family and/or community contributions (either financial or in-kind) to support NSFPs may reflect a goal of ensuring “community engagement”, as well as supporting financial capacity or sustainability. However, recognising NSFPs as widely targeting vulnerable low-income beneficiaries, an expectation of household/community funding runs counter to standard principles for financing social assistance programs.
- There are many general references in WFP documentation to the need for and intention to develop “innovative” sources of sustainable NSFP financing. However, there are very few references to any specific mechanisms being used in the region, aside from the earmarked 2% elementary education tax in IND cited in SFI Landscape Analysis²⁹.
- Recent work as part of the WFP Headquarters Sustainable Financing Initiative (SFI) provides a wide-ranging view of “innovative financing mechanisms” being used to supporting SF funding globally, along with a more general consideration of revenue policy options that might be considered and pursued. Some of the SFI general guidance regarding potential scope for additional revenue mobilisation to improve NSFP resourcing, as cited in SFI Landscape Analysis, include:
 - Advocating for increased “revenue effort” in countries exhibiting very low tax/GDP ratios, suggesting “room” for increasing “tax effort” to generate additional “fiscal space”;
 - Examining options for earmarked taxes or other levies targeting “public bads” linked to child health/nutrition (e.g., high sugar-content drinks/foods); and
 - Removing “tax expenditures” (i.e., preferential tax rules granting rate reductions, deductions, exclusions, etc.) which can be “regressive” (i.e., benefitting relatively higher income taxpayers) and directing some of resulting increased revenue to funding NSFP

29 From a public finance perspective, the case for using “earmarked” revenues to finance spending activities is narrowly confined to situations where commodity or activity serving as the base for revenue collection can be directly linked to costs of providing certain public services (e.g., fuel tax to finance transportation or environmental protection services or taxes on tobacco and alcohol to finance related health spending programs).

3.1.5 NSFP funding composition (by types of spending - food, equipment, infrastructure, etc.)

The criteria for core PG-2 indicators of financial capacity in the SABER-SF framework and related WFP guidance pertaining to PG-2 transition objectives highlight the critical importance of national funding for NSFP adequately covering the full range of NSFP spending categories. Essential categories of spending to fully support an effective and sustainable NSFP include not only purchases of food, but also personnel expenses, purchases of basic supplies and equipment, fuel and other transportation costs, maintenance and repairs, capital investment in school infrastructure, as well as support for routine NSFP coordination, monitoring and reporting and for ongoing training and capacity strengthening. The general absence of available “hard data” for the composition of NSFP budgets or actual spending clearly points to significant gaps in both the scope of NSFP budget planning and designation of NSFP budget allocations (e.g., budget lines) across essential categories of NSFP spending, while available “general” evidence indicates a widespread pattern of insufficient actual funding for many of the key spending categories.

Findings and Observations

NSFP funding, either in total or on a cost/meal or cost/student/year basis, is typically presented/framed as a single amount, identified as intended to cover a designated set of NSFP expense categories. Most commonly, this would include purchase of food, and in some cases, there are also references to elements of costs for personnel (e.g., salary or stipend for cooks), utensils and cleaning supplies and/or possibly other routine costs such as maintenance.

There is quite widespread commentary in WFP documentation for almost every country referencing that existing NSFP funding levels and mechanisms are insufficient to cover the full resource requirements for core NSFP spending activities/categories. References to gaps for specific categories of spending vary across countries, but **the most frequent references are to lack of funding for WASH facilities, kitchen infrastructure and storage areas**, and for dedicated NSFP staff, training, and a range of programme management activities such as reporting and M&E. Fuel and transportation costs are also cited, especially in country context of NSFPs servicing remote areas.

Funds being inadequate for addressing needs for kitchen or other infrastructure often reflects a specific **challenge on securing capital investment funding**. In many countries, securing funding for

categories of NSFP spending requiring capital expenditures can involve a distinct set of budget processes and possibly a distinct set of budget decision-makers, when capital investment budgeting is managed by a separate agency (e.g., Ministry of Planning or Investment) or by a different directorate within a Ministry of Finance.

Inadequacy of existing NSFP funding levels and mechanisms in their coverage of core spending categories, also reflects a need for **more thorough costing exercises**. There are some references to WFP technical assistance either having been provided or planned for conducting a costing exercise as an element of FC capacity strengthening.

As cited in the table of Annex IX showing information collected for the scope of WFP FC-related technical support and capacity strengthening activities, country-specific references to such NSFP costing exercises are evident in documentation such as the Cambodia Transition Strategy (2022), the current CSP 2023-2027 for KGZ and in 2021 CO-Concept Notes prepared for LAO, PHL, LKA and TLS.

Key messages

- There is no evidence in WFP documentation to show the use of multiple NSFP budget lines across different spending categories reflecting the composition of NSFP funding requirements (e.g., food, equipment, transport, personnel/salaries, coordination, training, infrastructure, etc.).
- There is very little reporting of a breakdown of NSFP budgeting or spending across different categories of spending, with only a few sporadic references to information for amounts allocated to schools for salaries of cooks and kitchen workers, purchases of cleaning supplies, utensils, other material and for repairs (e.g., 2017 SABER-SF Assessment report for KGZ).
- Some disaggregated “costings” for NSFP showing a detailed breakdown of resource requirements (not actual approved funding or spending) across different types of spending categories can be found in supplementary country-specific documentation, such as the Cambodia Transition Strategy.
- The general absence of “hard data” and evidence for the composition of NSFP budgets or actual spending across essential categories of NSFP spending clearly points to the critical need for more routine and rigorous processes to identify, plan, budget, record, and report category-specific composition of NSFP resource requirements and spending.

■ Supporting comprehensive “costings” of NSFP, and advocacy for more comprehensive coverage of NSFP budgets across essential spending categories and strengthening coverage of routine NSFP financial reporting processes should be among the priority areas for WFP support through capacity strengthening targeting NSFP systems and national stakeholders.

3.1.6 Access to and utilisation of approved NSFP budget funding by implementing entities

Timely and effective disbursement of approved NSFP budget funding to designated central, subnational and/or school-level implementation units, together with effective mechanisms to ensure transparency and accountability for the use of NSFP resources are directly defined as core PG-2 indicators of financial capacity in the SABER-SF framework. Related WFP guidance for analysis, assessment and identification of FC capacity strengthening measures for strengthening NSFP FC also highlight the critical importance of NSFP stakeholders’ ability to effectively execute the approved NSFP budget. Timeliness of access to and utilisation of approved NSFP funding, the quality of routine reporting and other mechanisms supporting both effectiveness and accountability, depend critically on underlying PFM systems, institutions and governance and the technical capacity of both NSFP and other stakeholders involved in operating those systems. Weak PFM systems, institutions, governance, and technical capacities create significant risks for achieving FC and for effective NSFP implementation.

Findings and Observations

WFP country-specific documents offer evidence of both PFM systems and stakeholder capacities for execution for approved NSFP funding and frequent references to challenges in achieving PG-2 objectives pertaining to effective access, utilization, and accountability with respect to approved NSFP funding.

WFP documents show evidence that even within a single country, there can be both effective “modern” payment systems and processes in place and, at the same time, challenges with respect to either the predictability or reliability of access to funding. This may be due to “liquidity constraints” affecting “cash-flow” (e.g., due to severe fiscal crisis) and/or because of “leakages”, misuse of funds and lack of sufficient accountability. This holds true even for the one country currently assessed as achieving “Advanced” PG-2 financial capacity (e.g., PHL), and for countries recognised as achieving standards (“rubrics”) for “Established” FC (BGD, BTN, KGZ & NPL) and countries viewed as effectively achieving

“Established” FC, but not yet the “formal” designation as such (KHM, IND, LKA & TLS).

Among the ten countries with NSFPs:

- **Bangladesh, Bhutan, Cambodia, Kyrgyz Republic, and Philippines (5 of 10):** Routine processes and systems for budget disbursements are reported as supporting “timely and predictable” (based on SABER-SF assessment reports or GCNF reporting).
- **Lao PDR, Nepal, Sri Lanka and Timor-Leste (4 of 10):** Challenges in the form of delayed, intermittent and/or only partial disbursements of funds are cited in various sources (SABER-SF assessment, GCNF reporting documentation and other country-specific sources), with challenges attributed to both systemic PFM governance and, in several cases, (LAO, LKA & TLS), with additional specific reference to the impact of acute fiscal crisis as a contributing factor.
- **Nepal:** A source of delayed and partial disbursements is linked to submission of school attendance information as a prerequisite for authorisation of disbursements. However, attendance information is itself not routinely available on a timely basis. Given the highly decentralised features of NSFP implementation in NPL, this has led to recommendations for local governments to adopt a system of advance payments to ensure timely access to funds by implementers.
- **India:** GCNF reporting also cites “extensive logistical challenges” surrounding the central government procurement and distribution processes for subsidised food grain allocations to subnational (state). While there is no specific reference to funding arrangements, disbursement processes for an essential input (resource) are cited as resulting in food losses and some schools not receiving their quota as scheduled, while others are overstocked, creating a need (and costs) for additional storage capacity.
- Reflecting the growing presence of relatively well-developed “modernized PFM infrastructure”, SABER-SF assessment reporting and other country-specific sources cite effective use of electronic financial information and payment systems for NSFP budget implementation, including for routine disbursements and financial reporting.
- **Cambodia:** A dedicated School Feeding Information System (SFIS) developed with WFP technical support to strengthen NSFP financial management is designed to interface with both the MoEYS sectoral EFMIS and MEF’s FMIS (Cambodia Joint Transition Strategy).

There are also widespread concerns in some countries about weak PFM systems and governance and resultant risks of “misuse of funds” (corruption). This highlights a persistent need for routine monitoring, reporting and other accountability mechanisms. Some of the routine country-specific practices intended to address such risks and cited as supporting more effective use of NSFP funding include the following:

- **Bangladesh:** NGOs reportedly play an active role in supporting accountability for performance, through a practice of preparing and submitting (to government) regular in-year and annual reports as part of an established performance management system (SABER-SF 2020).
- **Cambodia:** Routine in-year and annual performance monitoring and reporting by the Department for Primary Education (DPE), the

lead NSFP unit within MoEYS, is mandated by the main inter-ministerial decree governing NSFP, with reporting to both MEF and National Social Protection Council (NSPC), the RGC’s lead social protection policy coordination entity with designated oversight and audit roles for NSFP (Transition Strategy 2022).

- **Bhutan:** Performance and accountability are addressed through regular trainings for school staff on efficient NSFP management and routine annual audits of schools.
- **India:** Development and application of a system assigning unique ID numbers is expected to help reduce incidence of “ghost students”.
- **Timor-Leste:** Measures are planned to promote use of direct payments to school bank accounts (through mobile banking) and to strengthen NSFP M&E systems.

Key messages

■ Ensuring timely disbursement, access, utilisation, reporting and accountability for approved NSFP government funding is critically dependent on both:

- the quality and effectiveness of a wide range of underlying PFM systems, institutions, and governance;
- the capacity of NSFP stakeholders and routine operating systems to effectively support the full scope of PFM procedures across the different elements of budget execution; and
- Gaps or shortcomings in either of these areas create risks for achieving FC and for effective NSFP implementation.

■ There are many specific elements of budget systems and institutions associated with this broad indicator of FC concerning budget implementation. To begin with, an approved budget must be “credible”, meaning government revenue and cash-flows reliably support approved expenditures. Uncertainty surrounding the level and/or timing of revenues directly undermines budget credibility, for example when revenue shortfalls or delays result in only partial or delayed disbursements.

■ Disbursements must be approved and processed as payments to implementors. Again, there is a (potentially complex) set of procedures required for this to happen, with many risks of delays or blockages, either for technical reasons (e.g., cumbersome, and slow paper-based payment authorisations) or “leakages” due to weak governance (e.g., corruption and misuse of funds).

■ In the case of NSFP, implementors are at the local level (schools and communities). Depending on financing arrangements and financial systems, moving funds from central government to local implementors may be prone to these risks.

■ Well-developed PFM systems, characterised by reliable revenue forecasts and disbursements, and electronic systems for payments and reporting, provide more favourable conditions for FC based on efficient, effective, and accountable budget execution, including in countries where budget management and programme implementation may be relatively decentralised³⁰.

30 In the Philippines, multiple “modalities” are reportedly made available for local implementers to choose one best suited to local needs and capacities based on local consultative processes (RBB Evaluation Report 2021).

3.2 Additional selected indicators for NSFP: Key messages, findings, and observations

3.2.1 NSFP funding explicitly defined in law, strategy, policy, or action plan

Financial capacity is strengthened by effective integration of NSFP into a government's legal and policy framework.

To understand the extent of integration of SF funds into policies it is important to examine more closely the extent to which associated documentation provides specific attention to a government's commitment(s) to funding a NSFP and supporting NSFP financial arrangements.

Documented policy commitment contributes to NSFP financial capacity by helping to secure adequate and sustainable NSFP funding depends on a range of factors. In addition to the document's content specifically pertaining to NSFP financing, other factors include:

- a document's "status" within a country's institutional context for establishing or articulating budget policy priorities
- E.g., whether it be a law, regulation, executive order, statement of a government's budget policy priorities, sector strategy document, program guidelines or other type of document); and
- the extent to which budget framework and budget decision-making processes and fiscal space effectively support an alignment of annual budget allocations, and indicative medium-term budget commitments, to stated policy priorities, including NSFP.

This "translation" or alignment of budget allocations to stated policy priorities is often referenced using such terms are "policy-based budgeting" or "budget-policy linkages".

A key feature supporting more effective application of "policy-based budgeting" or realisation of "budget-policy linkages" is use of a **well-designed medium-term budget framework** based on realistic medium term economic and fiscal forecasts. A well-designed medium-term budget framework supports budget planning over a multi-year horizon in accordance with objectives, activities, indicators, targets and resources requirements as should be expected from a well-developed multi-year strategic policy.

The impact that mention of NSFP as a government or budget policy priority will have on budget decision-making and approved budget allocations also depends on the capacity of NSFP national stakeholders to advocate effectively for NSFP funding through active engagement in budget processes and decision-making.

Findings and Observations

Table 14 highlights findings for official country-specific documentation containing explicit reference to or establishing a government's legal or policy commitment to NSFP funding.

The listing is not necessarily exhaustive of all such documentation, especially with respect to sector strategies and actions plans.

This review suggests that certain types of documentation such as laws, executive orders/ decrees, and government strategic/budget policy statements as likely to "carry more weight" is supporting a direct impact on budget decision-making (e.g., KHM, IND, LAO, PHL, LKA, TLS).

AT THE HEART OF A GOOD BUDGET PLANNING PROCESS LIES THE UNDERSTANDING OF FISCAL REALISM IN PUTTING POLICY OBJECTIVES INTO AN ACHIEVABLE BUDGET FRAMEWORK.

Table 14: Information on Indicator 2.1

Indicator 2.1: NSFP funding explicitly defined in law, strategy, policy or action plan		
Country	Description	Source
Afghanistan	No official document explicitly referring to NSFP funding.	
Bangladesh	No official document explicitly referring to NSFP funding other than elements of budget documentation itself, with NSFP funding included in Annual Development Budget (ADB), reflecting NSFP funding as a “project” rather than “regular” (recurrent) government program. As part of ADB, NSFP is also integrated into routine reporting and reviews of fund utilisation for Annual Development Programme (ADP) and relevant revisions to resourcing as recorded in Revised Development Project Proposal (RDPP) developed and approved through existing GoB processes involving MoF, Ministry of Planning and MoPME.	SABER-SF (2020)
Bhutan	Bhutan Education Blueprint 2014-2024 (BEB) defines financial requirements for sustainable NSFP, but recommendations such as establishment of a stable independent source of funding, are non-binding, noting current NSFP funding from general revenues.	CO-Concept Note (2021)
Cambodia	A 2022 NHGSFP sub-decree and 2020 Inter-ministerial prakas (executive decree) by MEF and MoEYS provide an official basis for NSFP funding. Reflecting the NSFP’s status as a component of a highly prioritised National Social Protection Policy Framework (NSPPF) under NSPC management, NHGSFP was also cited among policy priorities under social protection in the influential MEF-issued “Strategic Framework and Programme for Economic Recovery in Context of Living with COVID-19 in New Normal 2021-2023”. Cambodia Transition Strategy also outlines plans for scaling up NSFP.	Cambodia Transition Strategy (2022)
India	National guidelines for NSFP (MDM) specify responsibilities of central government and states/UTs in the areas of budget, coverage, implementation, and management, as well as the Food Corporation of India’s responsibility for supplying food grains and chain of responsibility for delivery. GoI’s actions in response to the recent COVID-19 pandemic and associated fiscal commitment to NSFP has also been described as in accordance a “legal imperative to deliver mid-day meals” based on application of the 2013 National Food Security Act.	SABER-SF Policy Analysis (2020) OPM COVID-19 Study (2021)
Kyrgyzstan	National School Feeding Law adopted in December 2019. Not clearly indicated in available documentation is NSF Law includes any specific reference to funding.	GCNF (2021)
Lao PDR	2017 Prime Minister’s Decree on Promoting School Lunch (DPSL) establishes GoL commitment as national regulation and established national budget line for GoL funding. DPSL defines an amount/student/day, but without specifying a total amount to be allocated from national budget. National Policy for Promotion of School Lunch (NPPSL) establishes that GoL will “increase investments and allocate national budget to support provision of foods in schools...and advocate for support of partners ‘to ensure sustainability of operation and scale-up’”	GCNF (2021) SABER-SF Policy Analysis (2021)
Myanmar	No official document explicitly referring to NSFP funding.	
Nepal	PIM (Project Implementation Manual) provides clear quantification of grant to be made available for school meals and introduces effective measures to promote uniformity of programme in context of strong decentralization. Federal funding for NSFP regarded as stable/secure. However, absence of national policy and law means funds are not guaranteed.	SABER-SF Policy Analysis (2020). SABER-SF (2020)
Pakistan	No official document explicitly referring to NSFP funding.	
Philippines	Department Order No. 39, series of 2017, “Operational Guidelines on Implementation of School-Based Feeding Programme (SBFP) for School Years 2017-2022” includes content pertaining to budget allocation, along with other core elements such as policy rationale, scope and coverage.	SABER-SF (2019)

Indicator 2.1: NSFP funding explicitly defined in law, strategy, policy or action plan

Country	Description	Source
Sri Lanka	<p>The 2017 Manual on School Nutrition Programme (MSNP) outlines funding mechanism for NSFP with total amount approved paid to schools linked to achieving attendance targets. The Manual also indicates a specific cost allocation (per student/day/meal) for the programme.</p> <p>Information on sources of financing sources is unclear, but NSFP is understood to be part of MoE budget.</p> <p>A Cabinet Decision taken by Cabinet of Ministers on 03 October 2022 has also been highlighted as providing significant political leverage in efforts to mobilise additional national funding for implementation of the MSAPN, especially in future advocacy for funding of NSFP from beyond the education sector.</p>	SABER-SF Policy Analysis (2020)
Tajikistan	No official document explicitly referring to NSFP funding.	
Timor-Leste	<p>Decree-Law no. 2/2008 on Structure of Ministry of Education (LME) includes direct reference in Article to NSFP as core intervention in education sector policy and operations.</p> <p>National Education Strategic Plan 2011 – 2030 (NESP) also recognizes importance of NSFP, including budget projections.</p> <p>Budget for school feeding is included in NESP under priority programmes. NESP budget forecasts an increase of the budget for school feeding from about 7.5 to about 11 million US\$ from 2011 to 2030, i.e., an overall increase by 48%. However, during same period, number of students projected to increase from 275,000 to 466,000, i.e., a 70% increase.</p>	<p>CO-Concept Note (2021)</p> <p>SABER-SF Policy Analysis (2020)</p>

Key messages

- PG-2 financial capacity is strongly linked to PG1: Policy and legislative capacity. Funding is strengthened by effective integration of NSFP into a government’s legal and policy framework and the associated documentation of a government’s commitment(s) to fund a NSFP.
- The degree to which any officially documented policy commitment contributes to NSFP financial capacity by helping to secure adequate and sustainable NSFP funding will depend on various factors, including:
 - different types of official documentation (e.g., law, executive order/decreed, government-wide budget policy statement or sector strategy) having different levels of effective influence on budget decision-makers and resource allocations;
 - the influence or mandate any given type of document carries in the context of budget decision-making also varying across different country-specific contexts;
 - the capacity of NSFP national stakeholders (lead entity or ministry) to utilise any documented commitment(s) to effectively advocate for and secure actual funding commitments within budget processes;
 - if the document explicitly specifies a level of NSFP funding commensurate with the planned or expected scope of NSFP activities and/or coverage;
 - if the commitment explicitly defines or addresses a composition of NSFP funding across required categories of spending (i.e., food, equipment, supplies, infrastructure, personnel, routine operating and programme management costs, etc.); and
 - if the documented commitment identifies source(s) of funding, both in terms of a stable revenue stream and appropriate scope of entities expected to contribute budget funding (i.e., across government agencies and/or levels of government administration).
- Evidence shows a variety of different types of official documents providing substantive legal and/or political basis for securing ongoing NSFP funding, although the degree to which they are able to contribute to securing actual NSFP funding vary considerably, depending on the status, content and a country’s institutional context for policy and budget decision-making.



3.2.2 NSFP spending per student and/or per meal

The amount of funding/spending per student and per meal are critically important indicators and determinants of NSFP financial capacity. Many governments utilise a per student and/or per meal unit cost “norm” as the basis for determining total NSFP funding proposals and/or budget allocations, applying a unit cost to number of expected/targeted student beneficiaries.

Reliance on unit cost norms as the basis for either formulating an NSFP overall budget proposal or for approving the total NSFP budget presents several challenges. These include the need to integrate a broad scope of NSFP programme category-specific costs into an “encompassing” unit cost norm (based on evidence for various country-specific practices).

Evidence shows that it is also possible to use separate norms for specific categories of NSFP spending (e.g., for salary expenses or for food purchases) or for different targeted geographic locations based on different unit cost structures for service delivery (e.g., for remote areas).

While the use of unit cost norms is common and potentially convenient, when considering the FC implications of their use, it is essential to have a clear understanding of how they are being calculated and their expected scope of coverage across NSFP spending categories.

🔍 Findings and Observations

Table 15 highlights findings from country-specific WFP documentation referencing a specific amount of NSFP funding per student and/or per meal.

It is difficult to make comparisons across countries given the possibility of high variance in country-specific cost structures (“purchasing power”), and a lack of information about the scope of inputs or spending requirements (categories) that a given unit cost rate is expected to cover (e.g., only food, food and other materials or costs, etc). Moreover, there are some differences and uncertainties as to the year for which the unit cost rates cited apply.

In some countries, unit cost rates appear to remain unchanged for relatively long periods (e.g., LAO & NPL) or only marginally increased from year-to-year (KHM). In any country context, it is important to recognise that high rates of inflation, as observed for many countries in recent years (e.g., LKA, KGZ, MMR, PAK and others), lack of routine review and adjustments to unit cost norms over a prolonged period presents a high risk of the “purchasing power” of NSFP funding being significantly eroded over time.

Table 15: Information on NSFP spending per student and/or per meal

Indicator 2.2: NSFP spending per student and/or per meal		
Country	Description	Source
Afghanistan	No NSFP	
Bangladesh	NSFP current suspended.	
Bhutan	Following 50% increase approved by RGoB in January 2020, rate structure for standard monthly stipend/child reported as: BTN 1,500 for three meals/day (US\$20.5) BTN 1,005 for two meals/day (US\$13.7) BTN 503 for one meal/day (US\$6.85)	CO-Concept Note (2021)
Cambodia	Transfer values for targeted schools for food costs only are reported as: <i>2019/20 SY</i> 720KHR/meal/child for 1/2-day school providing breakfast (US\$0.18) 1200KHR/meal/child for full-day school providing lunch (US\$0.30) <i>2020/21 SY</i> 780KHR/meal/child for 1/2-day school providing breakfast (\$0.195) 1260KHR/meal/child for full-day school providing lunch (\$0.315) <i>Note: More than 75% of primary school students attend half-day school.</i>	Cambodia Transition Strategy (2022)
India	No information found in WFP documentation reviewed.	
Kyrgyz Republic	Initial NSFP funding reported as: 5 KGS/child/day (US\$0.07) Funding subsequently increased by 50% to: 7 KGS/child/day for "accessible school" (US\$0.10 USD) 10 KGS/child/day for school in remote/mountain areas (US\$0.14) In 2016-2017, cost/meal reported as US\$0.17/child/day. <i>Note: No dates cited for timing of "initial" funding level or subsequent 50% increase.</i>	GCNF (2020) SABER-SF (2017)
Lao PDR	Initial NSMP funding reported as: 800 Kip/child/day (US\$0.10) 600 Kip/child/day for rice (US\$0.08) 150,000 Kip/cook/semester for payments to cooks (US\$8.75) <i>Note: Figure of 800 Kip cited as amount established by 2014 SLP Guidelines</i>	CO-Concept Note (2021) SABER-SF Policy Analysis (2021)
Myanmar	No NSFP at present.	
Nepal	NSFP funding reported as: Rs 15/day/meal/student in 65 districts (US\$0.125) Rs 20/day/meal/student in 5 remote districts (US\$0.17) <i>Note: No clear reference to dates (year) for funding cited above. Additional comment stating unit costs/meal have not been revised for 5 years and do not reflect actual market prices. Not known if unit cost rates cited above reflect amounts prior to or after recent expansion of coverage and total NSFP funding.</i> Programme costs reported as US\$32.83/student/year on average. Alternative data for GoN funding and number of meals for Cash-Based School Meals programme indicate a sharp increase over 2018/19-2019/20 for both number of meals/year (+100%) and spending/meal/year (+265%), increasing from US\$6.5 to US\$23.8.	SABER-SF (2020) GCNF (2019) State of School Feeding World-wide 2020
Pakistan	No NSFP	

Indicator 2.2: NSFP spending per student and/or per meal		
Country	Description	Source
Philippines	<p>NSFP budget funding for 2018-19 SY reported as: Php 18/child/feeding day (approximately US\$0.34) based on citation of Php2,160/child (approximately US\$41) for 2018-19 SY with total of 120 feeding days/SY</p> <p><i>Note: US\$ values cited above based on use of average 2018 Php/US\$ exchange rate of Php 52.6/US\$1.00</i></p>	SABER-SF (2019)
Sri Lanka	<p>NSFP budget funding in 2018 reported as: Rs28.00 allocated for one meal/student/day (US\$0.172)</p> <p>NSFP budget funding is reported in the GoSL 2023 Budget document as: Rs100.00 per student (US\$0.30)</p> <p><i>Note: US\$ values cited above based on use of average 2018 Rs/US\$ exchange rate of Rs162.5/US\$1.00</i></p>	WB Nutrition PER (2020) 2023 GoSL Budget
Tajikistan	No NSFP	
Timor-Leste	<p>NSFP budget funding reported as: US\$0.50/child/day following 100% increase from US\$0.25</p> <p><i>Note: Elsewhere, there is reference to July 2022 Government approval of increase in draft budget allocation for NSFP and daily unit cost amount for primary and secondary school students from US\$0.25 to US\$0.42/day/student</i></p>	CO-Concept Note (2021) ACR (2022)

Key messages

- Unit cost norms (per student and/or per meal) are a major determinant of NSFP financial capacity, highlighted by the fact that many governments utilise them as the basis for determining total NSFP funding proposals and/or budget allocations, applying a unit cost to number of expected/targeted student beneficiaries.
- Ensuring adequate NSFP funding therefore requires unit cost norms to integrate realistic and comprehensive estimates of resource requirements (“costings”) across a broad scope of spending categories. Moreover, norms may also need to effectively capture significant variation in SF service delivery costs across targeted beneficiaries, as reflected use of distinct unit cost norms for “remote areas” based on higher transport or other programme operating costs.
- It is essential to examine closely the quality and comprehensiveness of underlying cost estimates and how they are actually used to inform definition of any unit cost norm. In practice, norms often appear to be narrowly focused on relatively limited scope of essential NSFP spending categories, such as food purchases.
- Available information about country-specific unit cost spending norms, as presented in table 15, is ad hoc, providing no information about underlying NSFP costings, coverage across NSFP spending categories or practical methodology used define norms. This makes it difficult to analyse or assess their adequacy in any clear policy context.
- There is strong need for more routine and structured (WFP) monitoring, reporting and review of these critical FC indicators. This is especially true, given anecdotal evidence suggesting this widely used practice for formulating and deciding NSFP budgets is, quite possibly, systematically failing to provide sufficient funding for essential areas of NSFP spending.
- The need to ensure a routine process for reviewing unit cost norms, as well as the underlying methodology used to determine them, becomes all the more critical when factoring in the impact of high inflation, as widely experienced globally in recent years, recognising that sharply rising costs of food and other inputs significantly erode the “purchasing power” of NSFP funding.

3.2.3 NSFP targeting and coverage

Data for NSFP coverage rates have important FC implications. Coverage rates are observed to be increasing over time in some cases, suggesting improvement in NSFP FC, while declining coverage rates suggest FC has weakened in some cases.

Assessing FC implications of coverage rates would ideally include estimating financial requirements to address any existing “coverage gap”, based on comparing existing coverage to a measure of “full coverage”. However, determining what constitutes “full coverage” can be challenging, as is availability of reliable data for both existing coverage and accurate program costs., thereby making it difficult to determine the expected cost of a fully scaled-up NSFP.

- Most NSFPs in the region use some type of geographic targeting criteria based on one or more indicators related to educational achievement, health or nutritional status, income, or poverty rate. Quantifying the end goal of full coverage of a NSFP may therefore change over time.
- Calculation of existing coverage rates must also be examined carefully, for choice of a “base” population of (enrolled) school-aged children appropriately aligned to NSFP targeting criteria.
- As has been discussed, existing data for unit costs are also viewed as not being sufficiently comprehensive in capturing the full costs across all essential categories of NSFP spending.

In summary, there are significant constraints on the availability of necessary data for each of the three elements required for estimating the FC implications arising from an existing “coverage gap”. As such, the focus of analysis for this FC indicator is therefore on the level and changes in NSFP coverage, with some reference to observations for funding levels also used to support analysis of NSFP financing as at least as one of the explanatory factors underlying changes observed in recently reported coverage rates.

Findings and Observations

To support assessment of FC implications arising from reported changes in coverage rates, some relatively simple adjustments to GCNF data are required. Specifically:

- coverage rates are calculated using the number of enrolled students as the base figure (noting that GCNF figures use the total school-aged population);
- coverage rates are calculated separately for primary and secondary school levels, where relevant and supported by available data (noting

that GCNF data provide a single measure of “gross” coverage rate combining all school levels, even in case where NSFP does not include one of the two school levels).

Table 16 below shows both the original GCNF and recalculated rates for a “total” coverage rate (centre column).

Available data support calculation of “adjusted” coverage rates for both 2019 and 2021 (and measurement of the change in coverage rates) for the following countries:

Primary Level Coverage

6 countries (BGD, BTN, IND, NPL, PHL & LKA)

Secondary Level Coverage

1 country (BTN)

Total Coverage

3 countries (BTN, PHL & LKA)

- **Bhutan:** This is the only country for which available include *both* primary and secondary school levels.
- **Philippines and Sri Lanka:** NSFPs do not include secondary school level feeding. Therefore, the coverage rates available for only primary school level are effectively also a measure of total coverage rates.

In addition to the set of 6 countries for which available data include both 2019 and 2021 (thereby allowing for observation of changes in coverage over that period, partial “one-year” reporting is also available for 4 other countries for *either* 2019 (KGZ and TLS) *or* 2021 (KHM and LAO).

Referring to table 16, the available sample for “adjusted” school level-specific coverage data point to the following observations:

Levels of coverage:

(focusing on most recent reporting data from GCNF 2021)

- There is a high degree of variability in coverage rates across the region.
- Based on coverage rates using the most recent adjusted GCNF data reported in 2021:

Countries with relatively low coverage rates

Bangladesh, Cambodia and Lao PDR (below 15%)

Countries achieving a relatively high NSFP coverage rate

Bhutan, India Nepal, Sri Lanka, and Timor-Leste (all >50%)

Country achieving an “intermediate” level of NSFP coverage rate

Philippines (26%)

- At a very general level, countries with SABER-SF assessments of a relatively higher level of FC also have higher rates of coverage. However, this must be considered viewed as only a “loose” observation. PHL, with the highest assessed level of FC development, is not among countries achieving the highest coverage rates.

Changes in the level of coverage:

- Important FC implications arise from changes in NSFP coverage. Questions to consider include:
 - Are countries making progress toward fuller coverage (higher rates over time)?
 - Are any countries “regressing” (lower rates over time)?
 - For any observed significant changes in coverage rates, are there any clear linkages to funding levels and/or other identifiable FC-related factors?

Available data support important country-specific observations in relation to these key questions

Firstly, GCNF 2019 and 2021 reporting (roughly between the 2017/18 and 2020/21 school years) show the following three countries achieving a substantial increase in coverage:

Nepal

Coverage: Primary school level coverage increased sharply from just 12.3% to 50.0%.

Funding level: Total government NSFP funding increased by 61.7%, from \$US20.9 to US\$33.8 million, marking a major policy commitment to increasing NSFP funding and coverage, with the government share of total NSFP funding also rising to 87%.

Bhutan

Coverage: Primary school level coverage increased sharply from just 4.5% to 69.8%, while combined primary and secondary coverage also grew substantially from 36.5% to 60.5%.

Funding level: Total government NSFP funding more than tripled (up by 245%) from US\$4.2 to US\$14.5 million, as the government increased unit cost spending per meal by 50% in 2020 and achieved the milestone of a 100% share of funding.

Philippines

Coverage: Primary school level coverage more than doubled, increasing from 12.7% to 26.1%

Funding level: Government funding of NSFP increased 31.8%, from \$US93.2 to \$122.8 million.

Secondly, in three cases, GCNF reporting for 2019 and 2021 points to some “slippage” (decrease) in school level-specific coverage:

Sri Lanka

Coverage: Primary school level coverage decreased from 81.2% to 63.0%

Funding level: Total government NSFP funding fell sharply by 45.4%, from US\$48.2 to \$26.3 million, with references citing onset of the country’s severe economic and fiscal crisis as a major contributing factor.

Bhutan

Coverage: Secondary school level coverage decreased from 76.4% to 57.2%

Funding level: Although total NSFP funding increased quite substantially, as noted above (by 245%) and the number of secondary school students receiving food increased by nearly 25%, secondary school enrolment is reported as having increased by an even larger 66%.

India

Coverage: Primary school level coverage decreased by a relatively modest amount from 62.0% to 55.5%.

Funding level: While total government NSFP funding increased by nearly 24%, from US\$1,401 to US\$1,733 million, the reduction in coverage is potentially a reflection of extremely severe impacts of COVID-19 pandemic in India.

Table 16: Indicator 2.3 Original and recalculated GCNF Data

Indicator 2.3: Coverage using Original GCNF Reporting for 2019-2021 & Recalculated Data						
	Data Source	School Year	GCNF Data	Adjusted Data – by School Level		
			TOTAL	TOTAL	Primary	Secondary
Afghanistan	No NSFP					
Bangladesh	GCNF 2019	2018 SY	16%	-	14.8%	-
	GCNF 2021	2020 SY	7%	-	14.5%	-
		Change	-9%	-	-0.3%	-
Bhutan	GCNF 2019	2018 SY	42%	36.5%	4.5%	76.4%
	GCNF 2021	2020 SY	57%	60.5%	69.8%	57.2%
		Change	15%	24.0%	65.3%	-19.2%
Cambodia	No NSFP	2017/18 SY	-	-	-	-
	GCNF 2021	2020/21 SY	7%	11.3%	12.5%	-
		Change	-	-	-	-
India	GCNF 2019	2018/19 SY	27%	-	62.0%	-
	GCNF 2021	2020/21 SY	35%	41.5%	55.5%	28.9%
		Change	8%	-	-6.5%	-
Kyrgyz Republic	GCNF 2020	2018/19 SY	45%	99.2%-	-	-
	GCNF 2021	2020/21 SY	5%	-	-	-
		Change	-40%	-	-	-
Lao PDR	No NSFP	2017/18 SY	-	-	-	-
	GCNF 2021	2020/21 SY	10%	7.9%	7.9%	-
		Change	-	-	-	-
Myanmar	No NSFP					
Nepal	GCNF 2019	2017/18 SY	6.5%	-	12.3%	1.4%
	GCNF 2021	2020/21 SY	26%	-	50.0%	-
		Change	20%	-	37.7%	-
Pakistan	No NSFP					
Philippines	GCNF 2019	2018/19 SY	10%	12.7%	12.7%	-
	GCNF 2021	2020/21 SY	15%	26.1%	26.1%	-
		Change	5%	13.4%	13.4%	-
Sri Lanka	GCNF 2019	2018 SY	26%	81.2%	81.2%	-
	GCNF 2021	2020 SY	24%	63.0%	63.0%	-
		Change	-2%	-18.2%	-18.2%	-
Tajikistan	No NSFP					
Timor-Leste	GCNF 2019	2018 SY	50%	-	84.4%	-
	GCNF 2021	2020 SY	82%	-	-	-
		Change	32%	-	-	-

Key messages

- Assessing the FC implications arising from coverage rates should include an effort to estimate resources required to address any existing “gap” in coverage, considering:
 - comparison of existing coverage relative to “full coverage” based on application of country specific NSFP targeting criteria; and
 - estimate of the costs of scaling up coverage, applying either an appropriate measurement of unit cost to the number of additional beneficiaries or some other realistic estimate of the additional program-wide costs of scaling up to achieve “full coverage”.
- Currently available NSFP data do not support estimation of either the coverage gap or a “costing” of resources required to address any such gap. Key shortcomings include:
 - absence of data for the number of beneficiaries expected with “full” NSFP coverage;
 - uncertainty regarding the validity/accuracy and apparent inconsistencies associated with current GCNF reporting for actual coverage and the ad hoc scope of other sources; and
 - the absence of reliable and well-documented comprehensive financial cost information for NSFPs.
- While most NSFPs in the region use some type of targeting criteria, three NSFPs can potentially be categorised as “universal” – India, Kyrgyz Republic, and Nepal.
- A robust assessment of FC implications based on NSFP coverage rates is extremely important and must be supported by steps being taken to strengthen the quality of data produced and reported for both actual and targeted country-specific coverage, and for unit costs to support estimation of the financial requirements associated with any existing “coverage gap”.



3.3 WFP-supported SF activities supporting FC strengthening and FC transition objectives

WFP is taking substantive steps at global, regional, and country-specific levels to support NSFPs through capacity strengthening aligned to FC (PG-2) transition objectives.

Internal capacity constraints in areas of “public financing and budgeting” limiting WFP capacity to provide necessary FC support for national NSFP stakeholders. Recent measures at the global and regional level are responding directly to need for additional FC-focused guidance and support, as articulated by COs and summarised in the Regional Review of SF Evaluations. These initiatives directly address recognised needs for additional WFP professional development, as well as the formulation of practical tools to better equip WFP staff in these areas.

Moreover, WFP activities at a country level across the region include both capacity strengthening directly targeting core elements of FC, as well as activities supporting a broader scope of transition objectives influencing the development of NSFP FC (e.g., NSFP policy framework and transition planning). These can broadly be grouped across four categories reflecting core FC issues and challenges:

A. Development of broader NSFP framework, transition plans and advocacy

- i Supporting formulation of transition plans and other core NSFP policy documents
- ii Supporting multi-sector integrated approach to NSFP
- iii Supporting formulation of value proposition (including CBA and evidence-based analysis)

B. Assessing NSFP costs and improving cost effectiveness

- i Conducting costing exercise
- ii Assessing cost effectiveness of alternative modalities or specific elements of NSFPs

C. Supporting NSFP resourcing

- i Supporting formulation of revenue mobilization strategy
- ii Developing innovative financing (private sector & income-generating activities)
- iii Developing budget contributions from national actors (local government & community)

D. Supporting NSFP budget systems and financial management

- i Supporting development of budget systems, processes & tools
- ii Capacity strengthening for financial management

Findings and Observations

WFP has taken substantive steps to respond to the need for additional FC-focused guidance and support, as described in Box 1.

Box 1: Examples of WFP’s global and regional response to the need for greater attention to and more effective support for efforts to strengthen FC

WFP has taken substantive steps to respond to the need for additional FC-focused guidance and support, as evidenced by the following:

at a global level, the Sustainable Financing Initiative³¹, including its Financial Landscape Analysis (2022), for examining challenges facing SF financing and highlighting policy options to strengthen FC through sustainable SF financing mechanisms, drawing from SFI analysis and global experience;

at a regional level, the comprehensive RBB SF Transition Framework (2022) responds to the request (and a strong need) for a “systematic approach” for strengthening FC, providing targeted practical guidance based on a succinct PG-specific Theory of Change (ToC) mapping the sequence of specific steps (inputs, processes and outputs) supporting PG-2 transition outcomes with a designation of roles for WFP and government stakeholders and helping bring into focus key areas for both internal WFP FC capacity strengthening and WFP support of national counterparts; and

additional elements at the regional level, as also referenced in the RBB SF Transition Framework, include externally sourced specialised technical support and tools focusing on strengthening internal WFP capacity in the area of FC, including the guidance requested by COs to help them better understand national budget processes, as well as this RLR and a specialized FC assessment tool (developed under as part of the current project).

³¹ The Sustainable Financing Initiative (SFI) for school health and nutrition is one of the five initiatives under the School Meals Coalition (SMC) involving a partnership between WFP and the Education Commission. SFI’s goal is to work with governments and donors to help countries identify multi-year financing opportunities for school feeding programmes with a particular focus on low-income and lower-middle-income countries.

At the country level, evidence shows instances where WFP efforts to provide FC technical support and capacity strengthening have had a substantive impact on development of FC capacity and/or progress against PG-2 transition objectives. Detailed evidence (see **Annex IX**) can be summarised on a category-by-category basis, with noteworthy examples of WFP activities demonstrating a substantive impact including:

- formulation of official NSFP policy documents, executive decrees, transition plans or strategies or well-defined roadmaps and action plans providing a stronger basis and including some level of direct attention to a government commitment to NSFP financing, including efforts across a range of country contexts (e.g., in KHM, LAO & TJK);
- formulation of more comprehensive cost estimates for NSFP resource requirements (e.g., KHM) or improvements in cost effectiveness through piloting and advice on NSFP modalities (e.g., BGD & KGZ);
- revenue mobilisation through private sector contributions, community-based initiatives or through enhanced engagement by local governments (e.g., LAO, KGZ, NPL, TJK);
- development of practical tools, systems, and stakeholder capacities for NSFP financial management (e.g., KHM, KGZ, NPL & TJK).

However, while these examples show WFP technical support and/or capacity strengthening clearly having observable impact on FC, most of the country-level references to FC-related capacity strengthening activities cite intended measures. Furthermore, for reporting on the capacity strengthening activities conducted, there is little indication of how they were used to improve NSFP FC or the impact they had.

In summary, there is a **strong need for a more rigorous, structured, prioritised, and informed approach to country-level technical support focusing on FC and PG-2 transition objectives.**

This is also the finding and basis of guidance provided in WFP's own recent Regional SF Transition Framework. **WFP support must be more thoroughly grounded in substantive analysis and understanding of the country-specific context for NSFP financing**, including a country's fiscal context and especially its national budget processes and systems.

WFP country-level support must effectively target key entry points for NSFP advocacy and capacity strengthening of NSFP national stakeholders responsible for planning, securing, and managing NSFP funding within the context of government budget processes and systems.

Box 2: Cambodia – Effective WFP-support on FC capacity strengthening

WFP RBB Financial Capacity Strengthening for Cambodia CO and the NSFP

Recognizing a need for strengthening WFP CO's internal capacity to support PG-2 transition objectives, WFP RBB commissioned an external PFM expert in 2021 to provide the following FC-focused outputs:

Situation analysis of FC for Cambodia's NSFP, integrating comprehensive examination of NSFP's status within the country-specific PFM/budget institutional context, including core elements of the RGC's budget framework, PFM systems, annual budget processes and documentation, as well as key stakeholders.

Capacity strengthening for WFP CO SF staff to support more in-depth understanding of the PFM/budget institutional context and key factors shaping NSFP FC; and

Recommendations identifying opportunities ("entry points") for WFP to better target FC strengthening activities in support of NSFP PG-2 transition objectives, emphasizing a strategic alignment to RGC budget processes (e.g., "stages of budget cycle"), budget documentation and the respective roles of key national stakeholders and decision-makers shaping NSFP FC.

These outputs, together with internal WFP capacity strengthening resulting from routine engagement between the PFM expert and designated WFP RBB and CO staff over the course of their preparation, helped inform the Cambodia's Joint Transition Strategy (March 2022), serving as the basis for substantive contributions to sections focusing on PG-2 transition objectives.

Results of this WFP internal capacity strengthening exercise focusing on FC demonstrate the significant potential benefits of in-depth country-specific PFM/budget analysis. The outputs and overall engagement helped WFP RBB and CO staff to understand the institutional context more fully for NSFP FC, including "the mechanics" of country-specific budget processes, and to apply that understanding in its capacity strengthening work with national stakeholders, including completion of the milestone Joint Transition Strategy.

Key messages

- The Regional Review of SF Evaluations (2021) cites limited internal WFP capacity in areas of “public financing and budgeting” as a critical constraint on WFP capacity to provide necessary FC support for national NSFP stakeholders.
- Recommendations call for additional WFP professional development, as well as formulation of practical tools to better equip WFP staff in these areas. These findings are informed, in part, by requests received directly from COs, including:
 - guidance for a “systematic approach” to advocacy for increased government financing;
 - guidance for understanding how government budgets is planned, allocated and executed (disbursed), particularly with respect to SF-relevant sectors, programmes and activities; and
 - a practical tool for “costing” alternative SF models to equip WFP staff (and national stakeholders) with capacity to assess feasibility of financing transition (“handover”) plans in the context of “local budgetary, institutional and implementation capacities”.
- As per Box 1 WFP has already taken and continues to pursue substantive steps to respond to these findings and requests for additional FC-focused guidance and support.
- The review of evidence for country-specific FC-related capacity strengthening efforts, while demonstrating cases of substantive impact, also points to a confirmation of the broader concern reflected by the previously cited

request from COs regarding the need for a more “systematic approach”. Such an approach must be strategically aligned to and integrated into national budget processes and systems based on targeting of key entry points for NSFP advocacy to support FC, including capacity strengthening of NSFP national stakeholders responsible for planning, securing, and managing NSFP funding within government.

- This apparent weakness limits the effectiveness of existing advocacy efforts and calls for measures to strengthen understanding of both the fiscal context and of PFM/budget institutions (i.e., processes, systems, tools, documentation, and stakeholders) shaping national budget planning and implementation.
- Some specialised technical expertise can (and possibly must) be sourced externally for conducting in-depth and comprehensive budget analysis and PFM institutional assessment, as required to inform strategic guidance for FC-related capacity strengthening.
- However, effective utilisation of such guidance also calls for WFP having an adequate internal capacity based on an understanding of the fiscal and institutional contexts within which national NSFP stakeholders are operating, including an awareness of the timing and scope of activities and decisions across key stages of the budget cycle, key stakeholders involved in NSFP budget preparation, approval and execution processes, as well as the main tools and documentation used to support budget processes.

3.4 Fiscal and PFM institutional context: Key messages, findings, and observations

Key messages, observations and findings as reported for each of the preceding indicators highlight the fact that achievement of PG-2 objectives and NSFP FC is directly and critically dependent on two aspects of each country's underlying context:

- **Fiscal context** – referring broadly to the availability of scarce public financial resources for allocation and use across competing priorities; and
- **PFM institutional context** – referring broadly to the framework, rules and processes, technical systems, documentation, stakeholders, and quality of governance shaping how budgets are prepared, approved and implemented.

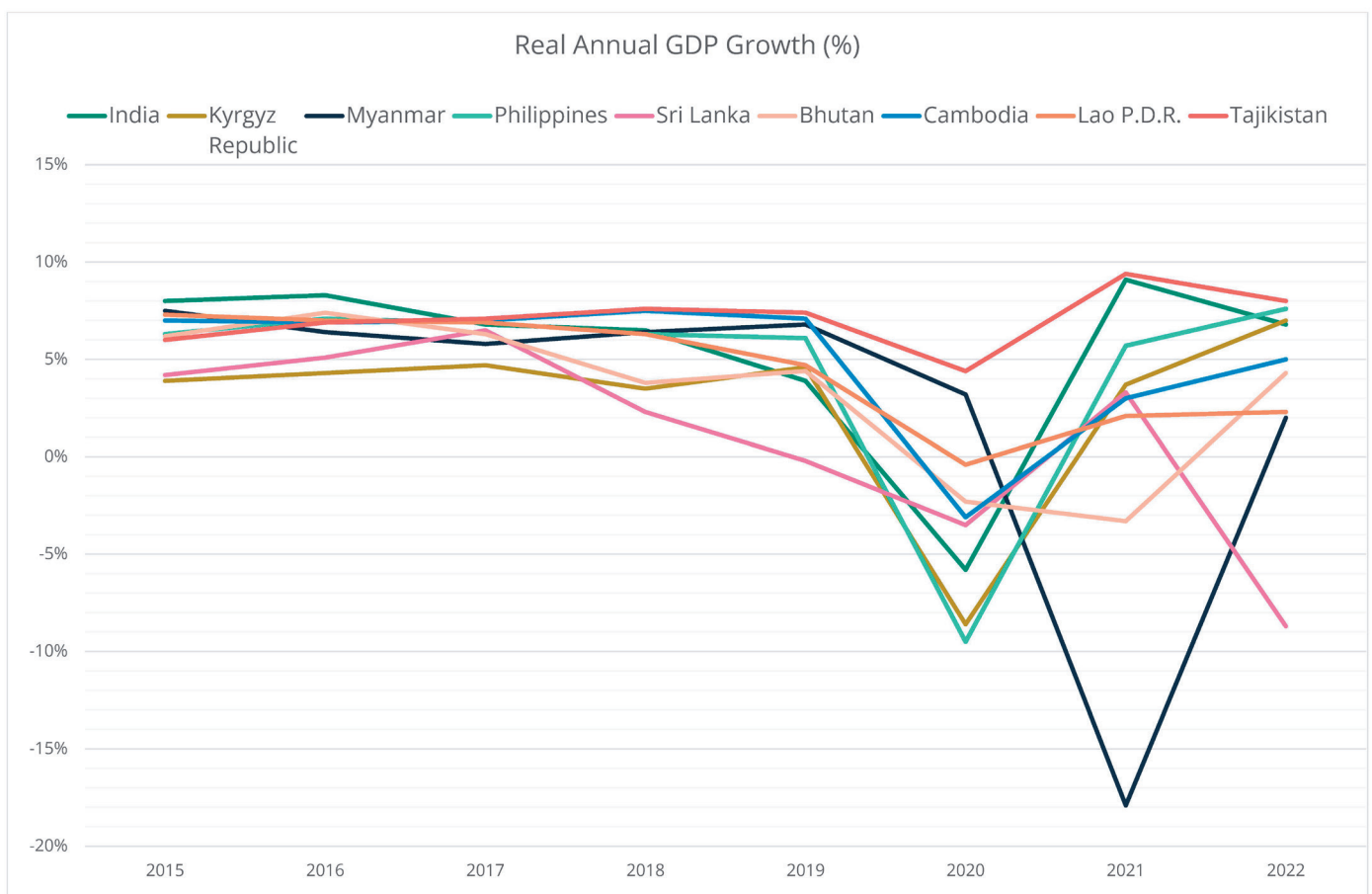
Note: All charts in this Section 3 are made by the authors on the basis of data reported on line by IMF (<https://data.imf.org/>) about macro & aggregate fiscal data (IMF data is (same as used for) World Economic Outlook (WEO) <https://www.imf.org/en/Publications/WEO/weo-database/2023/April/>) discussed in section 3.4.1; and by WB (<https://data.worldbank.org/>) about education sector data (WB data is (same as used for) World Development Indicators (WDI) <https://datatopics.worldbank.org/world-development-indicators/>) discussed in Section 3.4.2.

3.4.1 Fiscal context (“fiscal space”)

Economic and fiscal crisis is cited in WFP documentation as a significant factor contributing to challenges in securing and maintaining NSFP funding and/or coverage levels across the region, as well as to observed reductions in funding and/or coverage in some countries.

Observations based on review of country-specific evidence

Chart 1: Annual real GDP growth rates



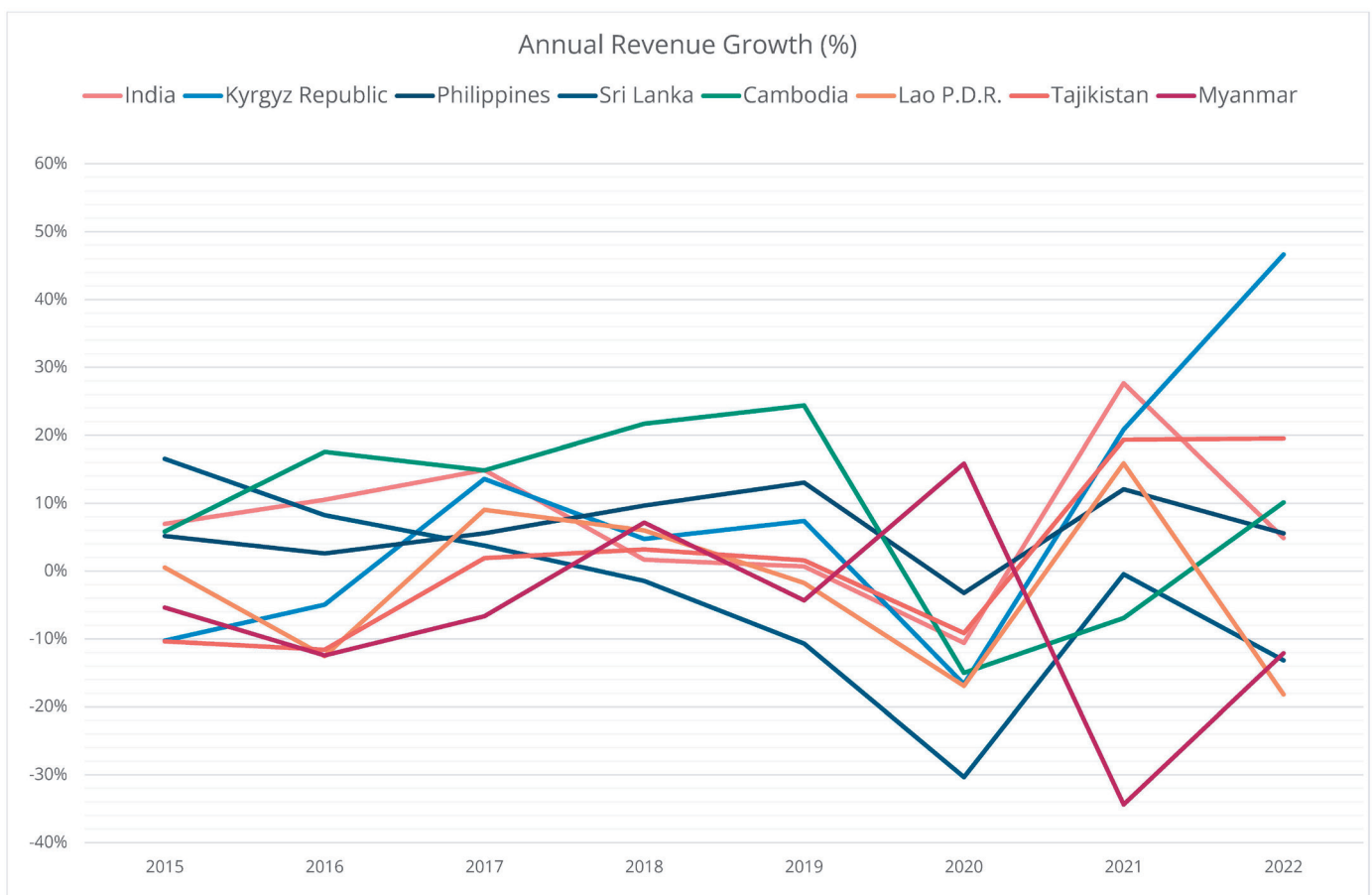
As an indicator of aggregate economic activity and a government’s revenue base, annual GDP growth data has a major impact on the fiscal context for NSFP FC. Data show all countries in the region have experiencing economic contraction in recent years, largely attributable to the impact of the COVID-19 pandemic on economic activity across many core sectors.

In some countries, various factors, have compounded the economic and fiscal contraction.

Based on data for annual GDP growth rates, countries experiencing a relatively deeper, sharper and/or more prolonged economic downturn include **Bhutan, India, Kyrgyz Republic, Myanmar, Philippines, Sri Lanka, and Timor-Leste.**

Sri Lanka: A fiscal crisis predating the pandemic and widely attributed to a series of imprudent fiscal policy measures has compounded the negative impacts of the COVID-19 pandemic. Country-specific reporting clearly points to the prolonged and severe public financial crisis directly impacting both the government budget for NSFP funding, as well as timely and reliable access to approved funding by NSFP implementers.

Chart 2: Revenue growth



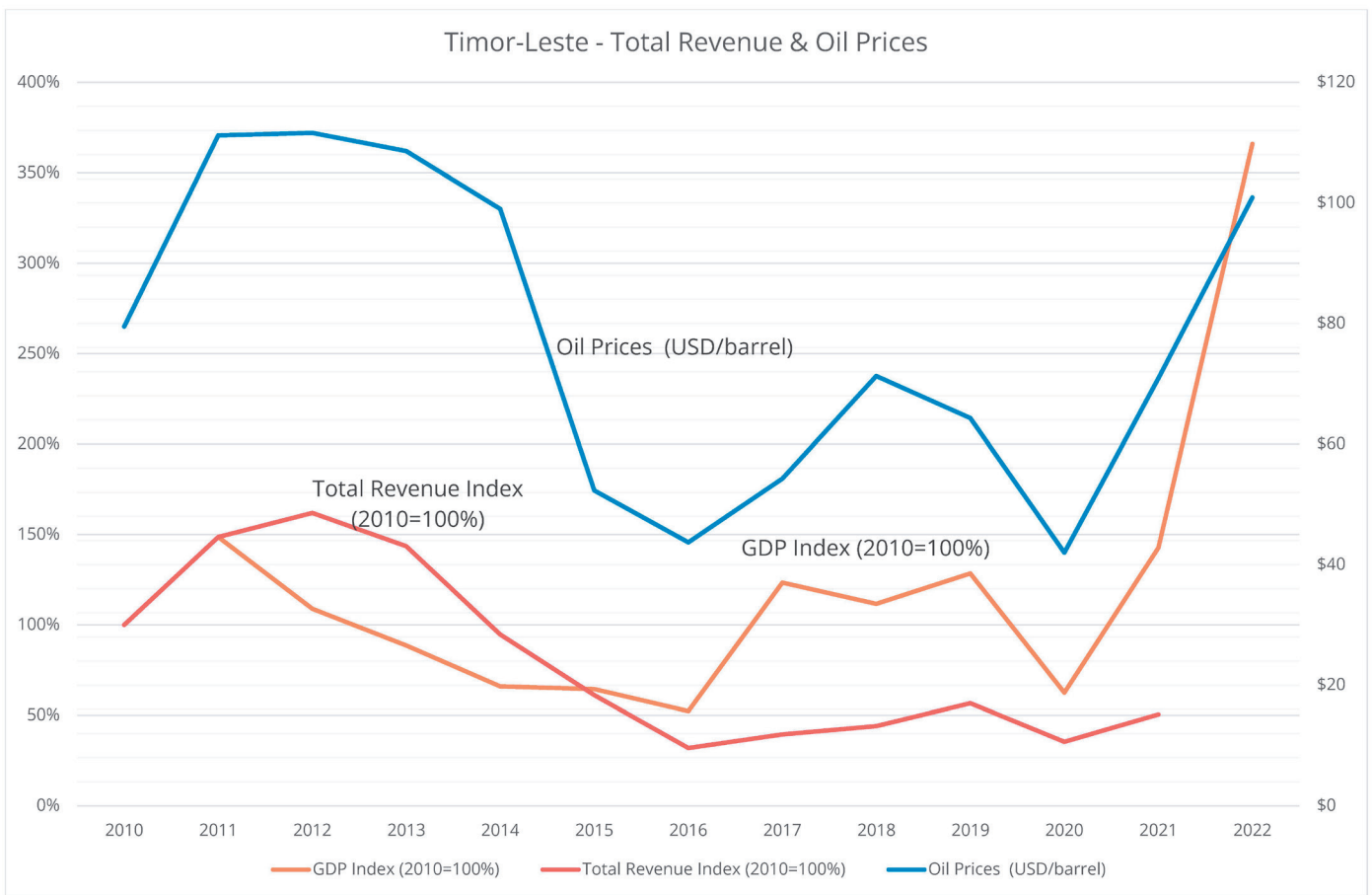
When viewed together with the graph for annual GDP growth, the graph for annual growth of total revenue clearly demonstrates the direct impact of changes in GDP on government revenue, a critical determinant of the “fiscal space” available to finance spending programs, including NSFP.

Chart 2 shows how total revenue declined sharply for almost all countries in 2020, together with the sharp decline into negative GDP growth rates experienced by many countries. Similarly, total revenue growth is seen to recover for many countries in 2021, again, together with GDP growth.

Myanmar: One country that clearly stands out is Myanmar, both for the distinct timing of its economic contraction, as well as for associated drop in total government revenue.

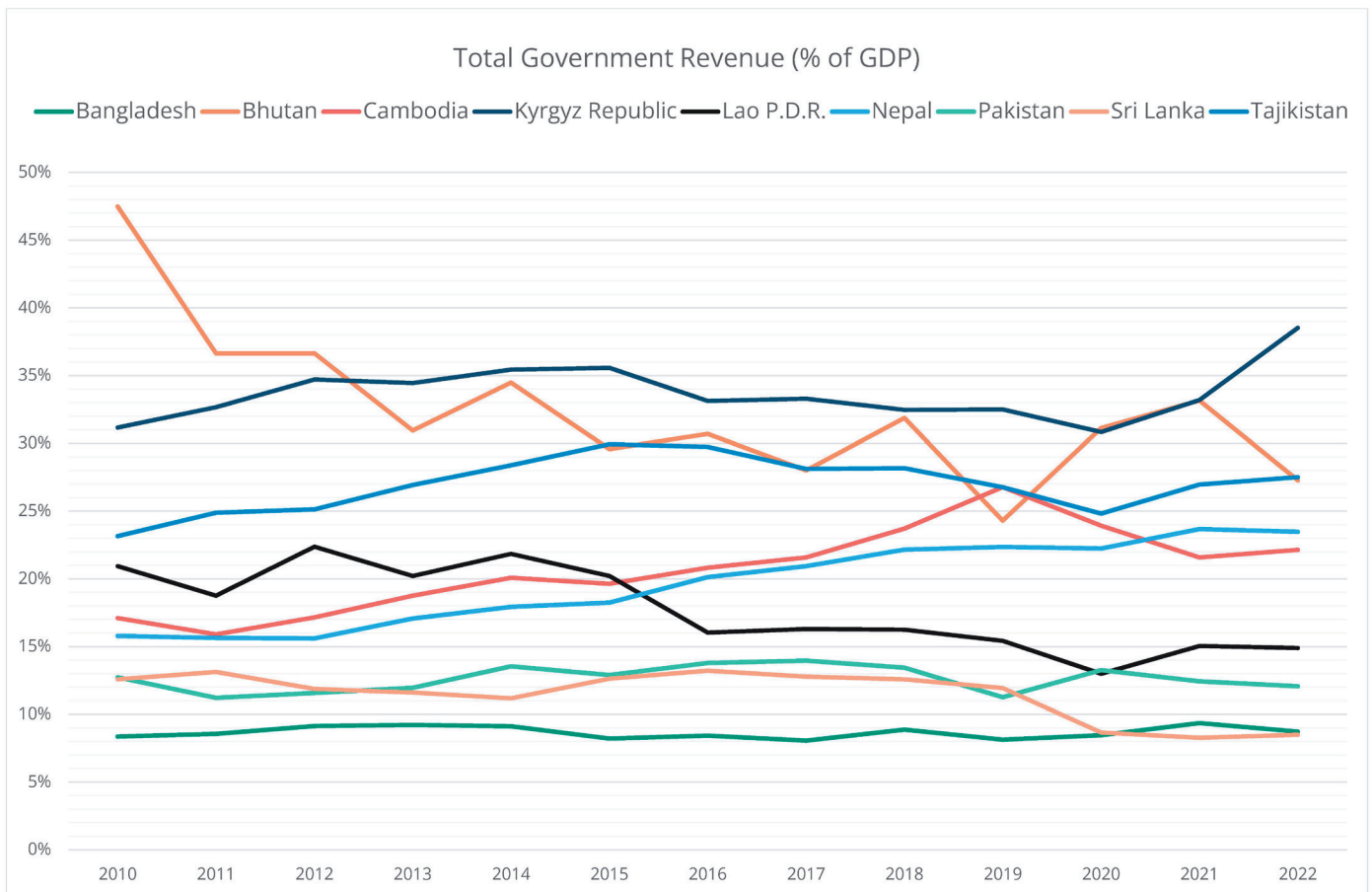
Lao PDR and Sri Lanka: These two countries stand out for the return to sharply negative growth in total tax revenue in 2022, following one year of apparent recover in the preceding year, again reflecting changes in GDP for the two countries.

Chart 3: Timor-Leste



Timor-Leste: The graph above showing measures of GDP and total revenue growth (both indexed to 2010), together with the world market prices for oil (in USD on separate right axis), highlights the vulnerability of economic and fiscal conditions when a country is heavily dependent on what can be a volatile source of resource revenues, in this case oil. Large and unpredictable fluctuations in GDP and total revenues can have a major impact on a country’s ability to effectively budget for and implement spending programs, including NSFP.

Chart 4: Annual Revenue as % of GDP



Low levels of government revenue as a share of GDP are viewed as an indicator of low “revenue effort”, with the flow-on effect of generating significant fiscal constraint on funding of government expenditures generally, including for NSFP, as cited in the SFI Landscape Analysis. The SFI Landscape Analysis goes on to argue that taxes could (and should) be raised to provide additional funding for NSFP and other public spending programs.

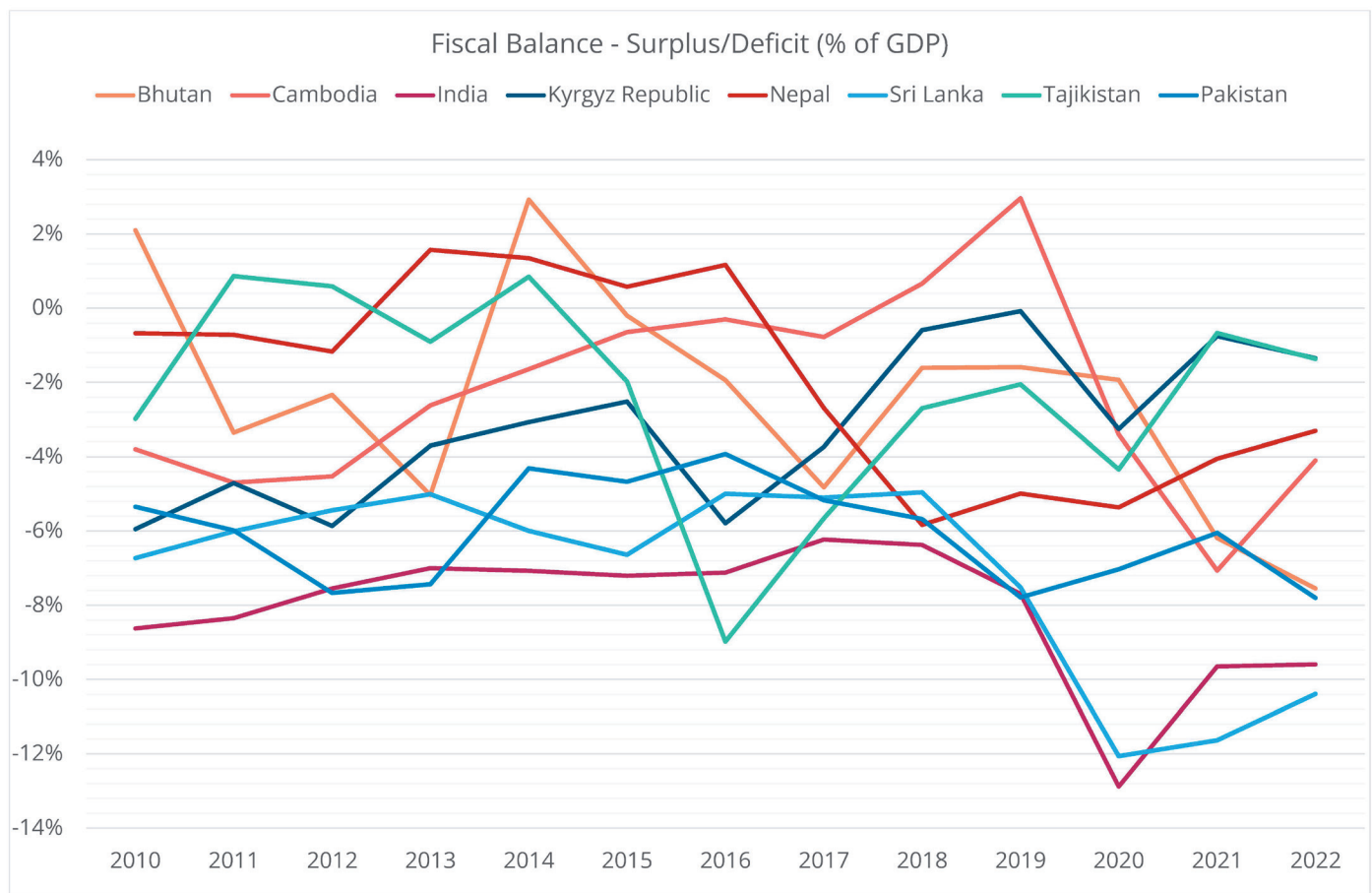
Data show perennially low revenue/GDP ratios for: **Bangladesh, Lao PDR, Pakistan, Sri Lanka.**

Data show considerably higher revenue/GDP ratios for: **Bhutan, Kyrgyz Republic, Tajikistan.**

Cambodia and Nepal: A favourable trend is observed with total revenue rising as a share GDP. The implied improvement in “fiscal space” for government spending programs is cited in the case of Nepal as supporting the government’s decision to approve a substantial increase in NSFP funding.

Sri Lanka: The observable decline revenue as a share of GDP, at least partly reflecting a government policy decision to reduce tax rate reductions, has been identified a key contributing factor precipitating the country’s current severe fiscal crisis.

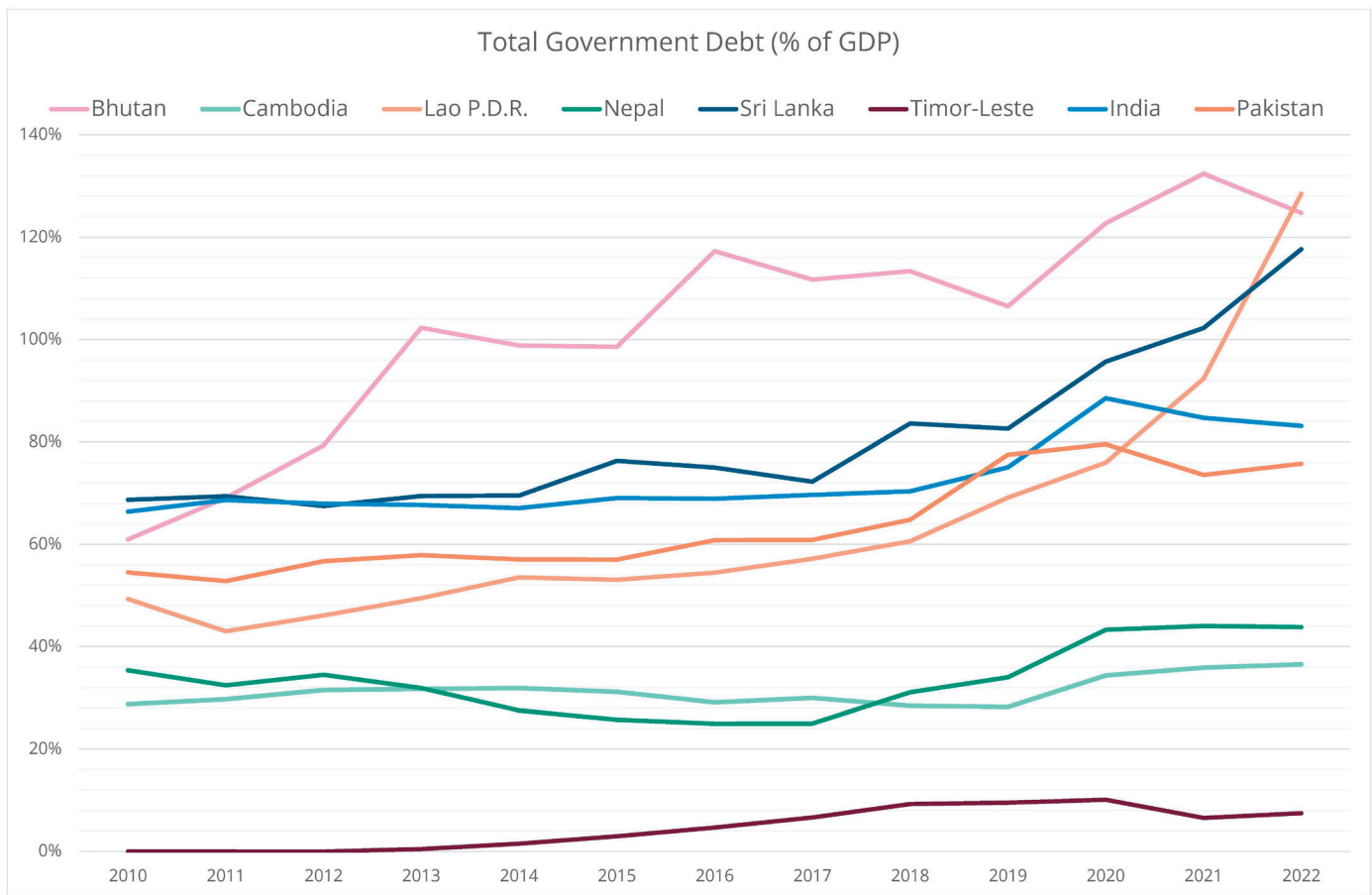
Chart 5: Annual fiscal balance (surplus/deficit) as % of GDP



Data for annual fiscal balances (excluding grants) show the negative impacts of the recent global contraction brought on by the COVID-19 pandemic, clearly evidenced by widening fiscal deficits. Some countries have been relatively more successful in moving back toward fiscal balance.

Bhutan, India, Pakistan, and Sri Lanka: Persistence of large fiscal deficits is not a sustainable fiscal path, with the direct consequence being of increasing already high levels of government debt and with important implications for prospects of additional NSFP funding over a medium-term horizon.

Chart 6: Gross government debt as % of GDP



As previously noted, persistent and large fiscal deficits can lead to sharp increases and high levels of government debt, which then becomes a major source of fiscal pressures. High levels of government debt lead to increases in mandatory debt service expenses, thereby reducing the “fiscal space” available for spending on public services.

Data for government debt levels and interest payments required to service that debt clearly show these to be a source of fiscal pressures for some countries.

Bhutan, Lao PDR, India, Pakistan, and Sri Lanka: While many countries, both globally and in the region, have accumulated additional debt in recent years because of increased fiscal deficits, data for these countries show quite steep increases in total government debt, as well as high levels of total debt measured relative to annual GDP, from roughly 75% of GDP for Pakistan up to nearly 130% of GDP for Lao PDR.

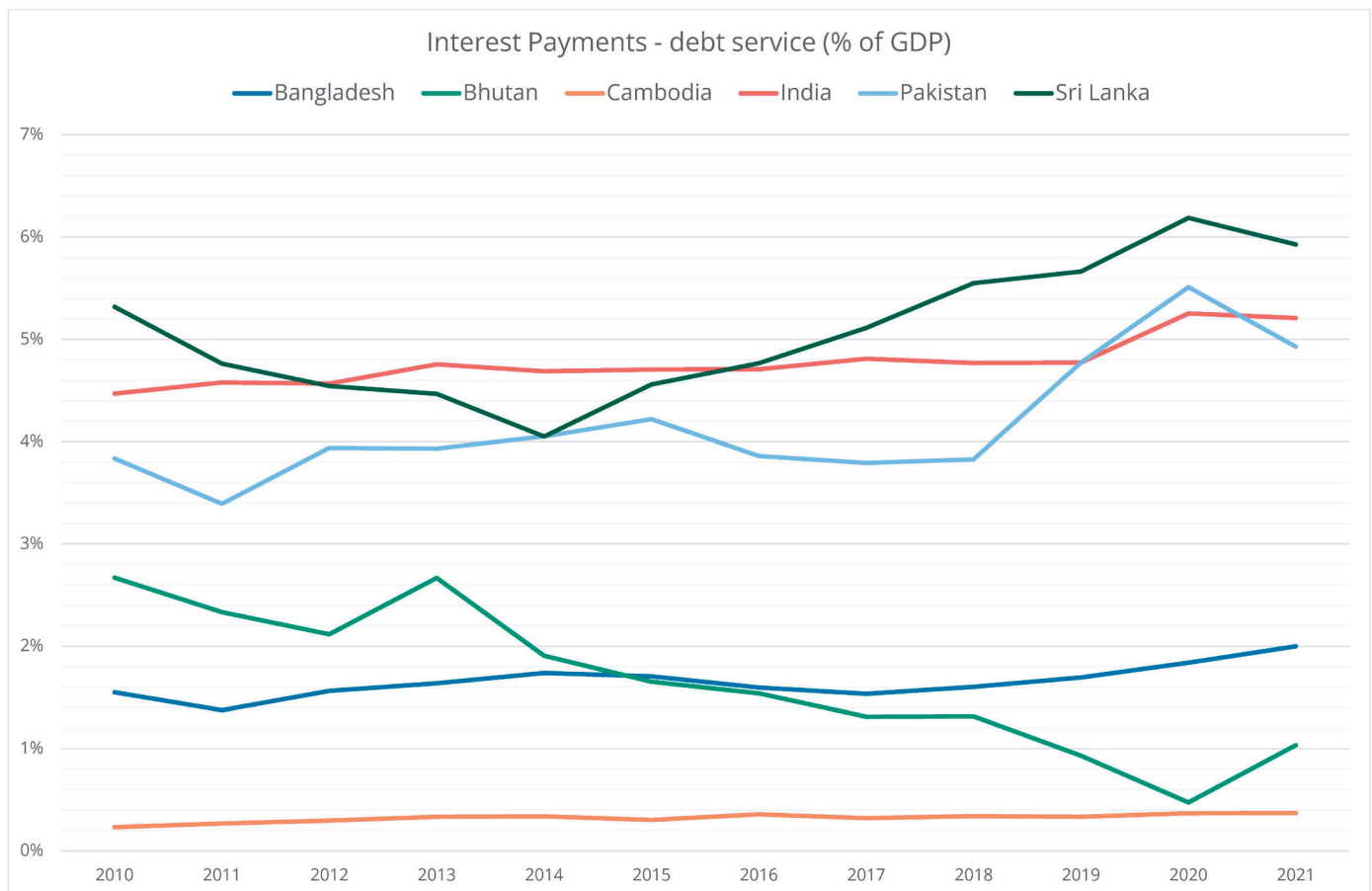
Lao PDR: The rate of increase in total government debt has been extremely fast, increasing from an already high 75% of GDP in 2020 to nearly 130% of GDP just two years later in 2022. Although data for Lao’s debt service interest payments is not readily available, the rapidly escalating debt crisis is cited in country-specific documentation as a significant source of fiscal constraints impacting the government’s ability to both budget for and implement approved NSFP funding. There is no readily available data for debt service interest payments.

Sri Lanka: As in the case of Lao PDR, the country faces an unprecedented debt crisis with international finance institutions having to provide a substantial level of support to avoid the country defaulting on its debt obligations. Total government debt has increased from just over 80% of GDP in 2019 to nearly 120% of GDP in 2022. As in the case of Lao PDR (and other countries), the sharp rise in government debt and steady increase in debt service interest payments to nearly 6% of GDP (roughly one-third of total government spending), has also been cited as impacting the government’s ability to both budget for and implement approved NSFP funding.

Bhutan: Although total debt has more than doubled as a share of GDP since 2010 and at an accelerated rate in recent years to reach roughly 125% of GDP, debt service payments as a share of GDP have steadily decreased over the same period from roughly 2.7% to 1% of GDP.

Cambodia, Nepal and Timon Leste: While increasing levels of debt and debt service interest payments are clearly a concern for countries across the region, these three countries have maintained relatively “low risk” levels of government debt, despite some modest increases in recent years, reaching what is still considered to be a manageable level of roughly 40% of GDP in Cambodia (slightly below) and Nepal (slightly above).

Chart 7: Interest expenses (debt service) as % of GDP

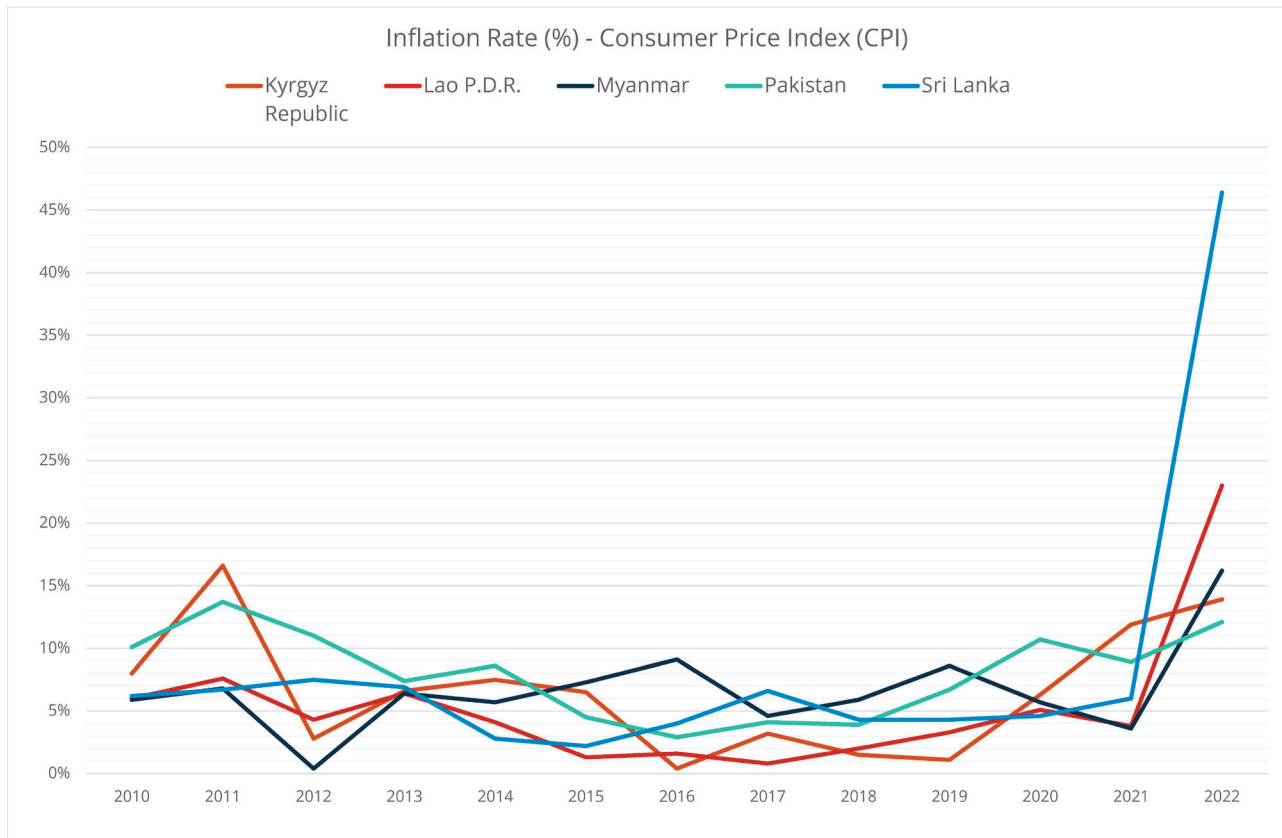


Another major global consequence of the COVID-19 pandemic has been a rapid increase in inflation to the highest levels in nearly 50 years. Underlying this major macroeconomic development is the use of strong “expansionary” fiscal and monetary policies by many governments to support businesses and households through the pandemic, combined with the pandemic’s impacts on “supply chains”, also compounded by the war between Russia and Ukraine. General price levels as measured by the CPI have trended upward in many countries.

As shown in Chart 8, for several countries in the region, large fiscal deficits, mounting government debt and/or other developments have also contributed to inflationary pressures.

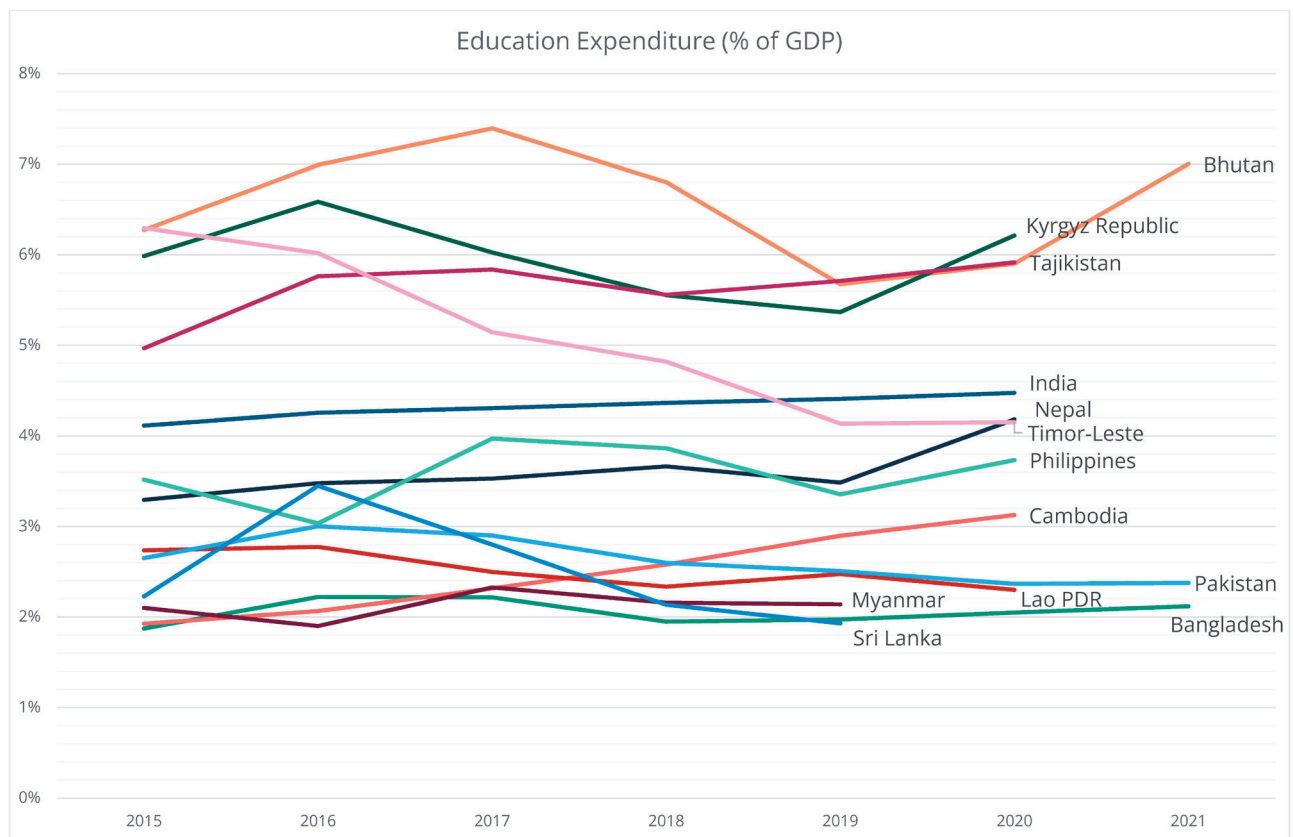
Lao PDR, Kyrgyz Republic, Myanmar, Pakistan, and Sri Lanka have all experienced substantial levels of inflation, noting particularly Sri Lanka, where annual inflation exceeded 45% in 2022. Country-specific WFP documentation includes references to the challenges that high inflation has brought to securing adequate NSFP funding due to the rising costs of inputs, with particular concern for the impact on food prices.

Chart 8: Inflation rates



A government’s broad budgetary commitment to key sectors can have major significance for NSFP funding, particularly with respect to education, but also for social assistance, health and potentially other sectors.

Chart 9: Education expenditure as % of GDP



Looking first at education sector spending as a share of GDP:

- Higher shares are observed for: **Bhutan, Kyrgyz Republic, Tajikistan**
- Lower shares are observed for: **Bangladesh, Lao PDR, Myanmar, Pakistan, Sri Lanka, Cambodia**

Turning to education sector spending as a share of total government expenditure:

- Higher shares are observed for: **Bhutan, Kyrgyz Republic, Tajikistan, India, Philippines,**
- Lower shares are observed for: **Bangladesh, Lao PDR, Myanmar, Pakistan, Sri Lanka, Timor-Leste.**

Noteworthy country-specific movements in education sector spending shares of GDP and/or total government expenditures include:

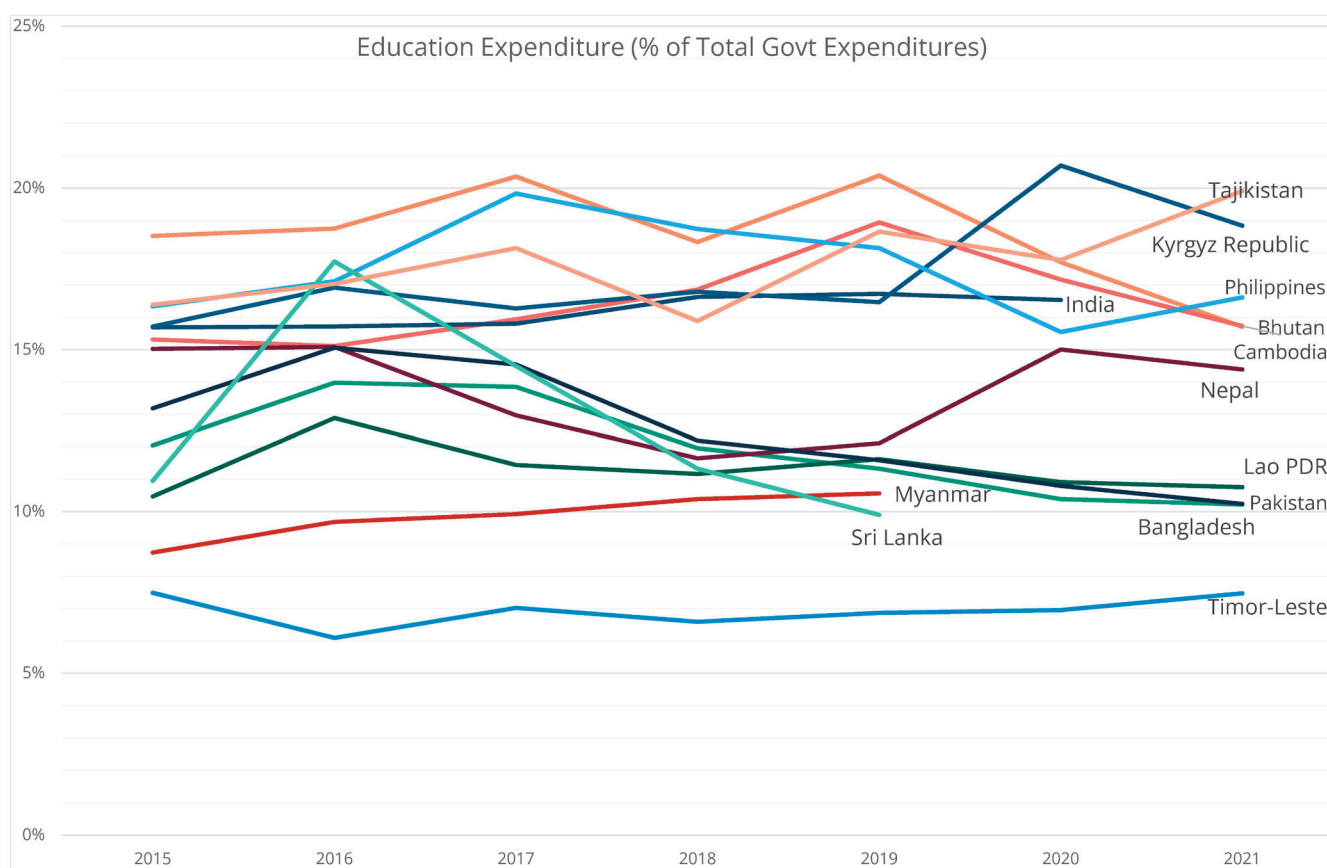
Nepal: The increase for education sector spending shares of both GDP and total government spending from 2019-2020.

Sri Lanka: The steady decrease in education sector spending shares of both GDP and total government spending over the period from 2016-2019.

Timor-Leste: The steady decline in education sector spending as a share of GDP over 2015-2019, even as the very low sector share of total government spending has remained quite stable (reflecting a decline in total government spending as a share of GDP).

Pakistan and Bangladesh: Education sector spending as a share of total government spending has declined steadily, while the very low sector spending shares of GDP have remained stable (suggesting a lower prioritisation of education sector spending relative to other spending commitments).

Chart 10: Education expenditure as % of Government expenditures



Finally, while the available sample of country-specific data for social assistance spending is very limited, there is evidence of social assistance spending rising with the onset of the COVID-19 pandemic in some countries, even as broader fiscal constraints across other categories of spending tightened with declining GDP and shrinking revenues. As has been discussed in the context of other FC indicators, this is important for NSFP FC. When framed as a significant social assistance program, school feeding may be prioritised in the context of severe economic dislocation and/or “protected” in the context of fiscal contraction (i.e., less vulnerable to ‘across-the-board’ funding/spending cuts).

3.4.2 Budgetary/PFM institutional context

Country-specific data for selected PEFA indicators, assessed using the standard international PFM assessment tool, provide a useful overview of the quality of budgetary/PFM institutions, systems and processes across key stages and elements of the budget cycle. (See Annex V for brief explanation of the selected PEFA indicators).

Observations based on review of country-specific evidence

PEFA Assessment reporting uses an accessible scoring system of A, B, C & D (with “plus” or “minus” for further qualification of PI-level scores based on scores for specific “sub-indicators”).

Limitations of the available sample of country specific PEFA Assessment reports

It is important to recognise that the available sample of PEFA Assessment reports and scores used here does have some limitations. More specifically:

- there is not publicly available PEFA Assessment report for LKA, noting that results of any PEFA assessment are only made public with consent from the government;
- the most recent reporting for some countries is relatively old (BGD, IND, NPL, PAK & PHL);
- for three countries (IND, NPL & PAK), the most recent PEFA Assessment reports use an older (2011) PEFA Framework that has been replaced by the current (2016) PEFA Framework, meaning that scores for several specific PIs are not available for these three countries, since these PIs were not part of the older (2011) PEFA Framework.

Starting with a consideration of the “overall” results across all PEFA indicators, based on the prevalence of A, B, C and D scores, PEFA Assessment scores point to the following results:

Broadly “stronger” PEFA scores

(higher prevalence of A or B scores across all PIs)

Philippines stands out as the country with the strongest results. **Bhutan, Kyrgyz Republic, Tajikistan**

Broadly “weaker” PEFA scores

(higher prevalence of C or D scores across all PIs)

Afghanistan, Bangladesh, Cambodia, India*, Lao PDR, Timor-Leste

Broadly “intermediate” PEFA scores

Myanmar, Nepal*, Pakistan*

* Based on partial availability of indicators from PEFA Assessment using older 2011 Framework

Given the structure of PEFA assessment methodology and noting some aligned of indicators to stages of the budget cycle, it is possible to apply a broad “grouping” of the selected indicators based on their primary relevance to:

Budget planning & preparation

- PI-7** Transfers to local government (transparent & predictable)
- PI-14** Macroeconomic & fiscal forecasting
- PI-15** Fiscal strategy (effective use of policy-based budgeting)
- PI-16** Medium-term budgeting
- PI-17** Budget preparation processes

Linkages to previously discussed FC indicators:

This grouping of PEFA PIs under the heading of “Budget planning & preparation” can be viewed as having a particularly direct impact on the level and stability of NSFP funding (Section 1 – “SABER-SF Framework indicators”), as well as on the scope and effective impact of strategic and budget policy documentation explicitly citing NSFP funding (Section 2 – “Additional selected FC indicators”)

Budget execution & reporting

- PI-1** Aggregate expenditure outturn (actual vs budget)
- PI-2** Expenditure outturn by composition (sector & economic categories)
- PI-3** Aggregate revenue outturn (actual vs budget)
- PI-8** Performance information (M&E, reporting & expenditure tracking)
- PI-21** Predictability of budget allocations (cash-flow requirements)
- PI-24** Procurement processes
- PI-25** Internal controls on non-salary expenditures
- PI-27** Integrity of financial data (bank account reconciliations)

Linkages to previously discussed FC indicators:

This grouping of PEFA PIs under the heading of “Budget execution & reporting” can be viewed as having a particularly direct impact on the effective access to and utilisation of approved NSFP funding (Section 1 – “SABER-SF Framework indicators”)

Both budget preparation & execution

- PI-4** Budget classifications (conforming to international standards)
- PI-11** Public investment management (planning & monitoring)

Linkages to previously discussed FC indicators:

This grouping of PEFA PIs under the heading of “Both budget preparation & execution” can be viewed as having a particularly direct impact on the establishment of a dedicated NSFP budget line and the composition of NSFP funding (Section 1 – “SABER-SF Framework indicators”)

Applying the three broad groupings of PEFA indicators:

PEFA assessment results for budget planning & preparation:

Broadly “stronger” PEFA scores

(higher prevalence of A or B scores across all PIs):

Bhutan, Philippines, Tajikistan

Broadly “weaker” PEFA scores

(higher prevalence of C or D scores across all PIs):

Afghanistan, Cambodia, India*, Lao PDR, Myanmar, Timor-Leste

Broadly “intermediate” PEFA scores

Bangladesh, Kyrgyz Republic, Nepal*, Pakistan*

* Based on partial availability of indicators from PEFA Assessment using older 2011 Framework

PEFA assessment results for budget execution & reporting:

Broadly “stronger” PEFA scores

(higher prevalence of A or B scores across all PIs):

Bhutan, Kyrgyz Republic, Myanmar, Tajikistan

Broadly “weaker” PEFA scores

(higher prevalence of C or D scores across all PIs):

Afghanistan, Bangladesh, Cambodia, India*, Lao PDR, Pakistan*

Broadly “intermediate” PEFA scores

Nepal*, Philippines, Timor-Leste

* Based on partial availability of indicators from PEFA Assessment using older 2011 Framework

Finally, it is useful to look more closely at country-specific findings for selected indicators based on how they directly impact key conditions for NSFP FC:

PI-4 Budget classification

Affecting budget planning, preparation, implementation, reporting, M&E, budget analysis, and establishment of a “dedicated” NSFP budget line

“Stronger” PEFA scores (A or B score):

Bhutan, India*, Kyrgyz Republic, Myanmar, Nepal*, Pakistan*, Tajikistan

“Weaker” PEFA scores (C or D score):

Afghanistan, Bangladesh, Cambodia, Lao PDR, Philippines, Timor-Leste

PI-7 Transfers to subnational governments

Affecting planning and disbursement of NSFP funding channelled through local governments in a decentralised budget context

“Stronger” PEFA scores (A or B score):

Cambodia, India*, Kyrgyz Republic, Myanmar, Pakistan*, Philippines

“Weaker” PEFA scores (C or D score):

Bangladesh, Nepal*, Tajikistan, Timor-Leste

*NR for AFG, BHU & LAO

PI-15 Fiscal Strategy

Affecting integration of stated government strategic policy priorities (including NSFP) into budget decision-making

“Stronger” PEFA scores (A or B score):

Bangladesh, Bhutan, Kyrgyz Republic, Philippines, Tajikistan

“Weaker” PEFA scores (C or D score):

Afghanistan, Cambodia, Lao PDR, Myanmar, Timor-Leste

*NR for IND, NPL & PAK

PI-16 Medium-term budgeting

Affecting planning and predictability of NSFP funding over a multi-year horizon (aligned to transition objectives)

“Stronger” PEFA scores (A or B score):

Nepal*, Philippines, Tajikistan

“Weaker” PEFA scores (C or D score):

Afghanistan, Bangladesh, Bhutan, Cambodia, India*, Kyrgyz Republic, Lao PDR, Myanmar, Tajikistan, Timor-Leste

PI-21 Predictability of allocations

Affecting management of cash-flows to ensure timely availability of approved NSFP budget funding for implementors

“Stronger” PEFA scores (A or B score):

Afghanistan, Bangladesh, Bhutan, Kyrgyz Republic, Myanmar, Philippines, Timor-Leste

“Weaker” PEFA scores (C or D score):

Cambodia, India*, Lao PDR, Nepal*, Pakistan*, Tajikistan

Table 17: PEFA scoring for the countries included in this RLR

SELECTED PEFA INDICATORS	Afghanistan (2018)	Bangladesh (2016)	Bhutan (2016)	Cambodia (2022)	India* (2010)	Kyrgyz Republic (2021)	Lao PDR (2019)	Myanmar (2020)	Nepal* (2015)	Pakistan* (2012)	Philippines (2016)	Tajikistan (2022)	Timor-Leste (2020)
PI-1: Expend. Outturn	D	B	A	A	C	B	A	A	A	B	D	B	C
PI-2: Expend. Composition	D+	D+	C+	C+	C	D+	D+	C+	C+	C+	D+	D+	D+
PI-3: Revenue Outturn	D	C	D+	C	A	C	C	B	A	B	B	B+	B+
PI-4: Budget Classification	C	C	A	C	A	A	C	B	A	A	C	B	C
PI-7: Transfers to Local Govts	NA	D+	NA	A	B+	B+	NA	A	C+	A	A	C+	C+
PI-8: Info on Performance	D+	D+	D+	C+		C+	D+	C+			B+	D	D
PI-11: Public Investment Management	D+	C	C+	D+		C+	D	D			A	C+	D+
PI-14: Macro & Fiscal Forecasts	A	D+	B	C+		D+	D+	C			A	B	C
PI-15: Fiscal Strategy	C+	B	B	C+		B+	D+	D+			B	B	D
PI-16: Medium Term Budgeting	D	C+	C+	D+	D	C+	D+	D+	B	B+	A	C+	D
PI-17: Budget Prep. Process	C	B	B	B+	C+	B+	C+	B+	A	A	A	B	D
PI-21: Predictability of Allocations	B	B+	B+	C+	C+	B+	D+	B	C+	C+	B+	C+	B+
PI-24: Procurement	B+	B	B	D+	D	A	D	D+	B	D+	C+	B	D
PI-25: Internal Controls On Non-salary Exp.	C	C	A	C	D+	A	C+	B	C	C+	B+	A	B+
PI-27: Financial Data Integrity	C+	C+	B	C+	B	B	C+	B	C+	D+	C+	B+	C+

* Countries for which the most recent publicly available PEFA Assessment Report uses the older 2011 PEFA Framework instead of the current 2016 PEFA Framework

BOTH FISCAL CONTEXT AND BUDGETARY /PFM INSTITUTIONAL CONTEXT MATTER, IN PRINCIPLE AND IN PRACTICE.

Key messages

Evidence gathered across each of the core indicators of FC examined in this RLR show that both fiscal context and budgetary/PFM institutional context matter, in principle and in practice.

■ **Dedicated NSFP budget line (SABER-SF Framework indicator)**

As the basis for securing a government commitment to routine NSFP funding, the possibility of establishing a budget line specifically and uniquely dedicated to NSFP depends on both a government's fiscal capacity to fund a NSFP, and on a broad range of PFM institutional features, including how effectively the budget framework and processes undertaken by key stakeholders' support integration of any stated government policy priority (including for NSFP) into budget decision-making and systems. A particularly important determinant is the scope, structure, and level of detail for identification of individual budget lines for specific types of spending in budget classification(s) used to prepare, approve, and implement a country's budget (e.g., program, economic, administrative, functional, geographic, etc.).

■ **Level and composition of NSFP funding (SABER-SF Framework indicator)**

Evidence shows fiscal constraints present a challenge for securing an adequate level of NSFP funding amongst competing policy priorities. Evidence also shows budget institutions influence the ability to secure funding across essential categories of NSFP spending, noting the widespread challenge of securing adequate funding for NSFP-related school infrastructure. This challenge directly reflects the fact that capital investment funding is often governed by a distinct set of budget processes and rules, resource "envelopes" and stakeholders (decision-makers), as compared to "recurrent" spending for purchases of food, supplies, personnel expenses, and other routine operating expenses.

■ **Stability, predictability, and reliability of NSFP funding (SABER-SF Framework indicator)**

Again, evidence shows both fiscal conditions and budget institutions directly influence these critical aspects of NSFP FC. In the context of particularly severe economic and fiscal crisis, as recently and/or currently experienced by many countries in the region, NSFP funding can be vulnerable to both reduced budget allocations and in-year budget revisions ("budget cuts"). Severe fiscal

constraints also limit the scope for governments to provide reliable medium-term commitments to NSFP funding, as needed to support transition objectives and associated planning. At the same time, evidence shows how a range of key PFM institutional factors again play a key role in shaping how such fiscal/budget scenarios impact NSFP funding. The existence and integrity of a medium-term budget framework is clearly important in shaping how fiscal pressures and volatility impact any ministry's or spending program's expected medium-term funding commitment. In addition, as demonstrated by country-specific experience, how NSFP funding is viewed in a policy context and classified as a particular type/category of spending category (e.g., social assistance) plays an important role in determining the extent to which NSFP funding might be "protected" or even given increased prioritisation and funding as part of a government response to economic crisis and dislocation, when fiscal conditions might demand significant in-year budget revisions.

■ **Timely disbursement, utilisation, and accountability for NSFP funding (SABER-SF Framework indicator)**

Similar arguments to those cited above for "stability, predictability/reliability" of NSFP funding again apply to how both fiscal and PFM institutional contexts influence the timeliness of disbursements and utilisation of approved NSFP funding. However, even in the absence of economic and fiscal crisis, governments routinely face "liquidity constraints" related to "cash-flows" based on timing of revenue collections and specific expenditure demands. Evidence demonstrates such cash constraints can result in delayed or partial NSFP disbursements. Institutional factors, including the quality of core systems and processes used to disburse, authorize, and release payments, as well as for recording and collecting information required for routine reporting on budget execution, all directly impact achievement of PG-2 indicators of FC. More specifically, country-specific evidence shows how well-developed (electronic) systems facilitate timeliness of access to and utilization of NSFP funding, as well as timeliness and quality of reporting on NSFP budget implementation. However, even where such systems are relatively well-developed (and certainly in countries where they are not), evidence shows other institutional factors presenting significant challenges, including the degree of fiscal and administrative decentralisation

influencing the scope of stakeholders involved in NSFP budget decision-making and routine financial management. This gives rise to additional prerequisites for FC pertaining to transparency, predictability, and timeliness of “intergovernmental transfers” (i.e., from central to local government or directly to schools) required to finance NSFP implementation, as well as highlighting a broader scope of subnational budget processes and local governance as an important determinant of FC. More generally, the quality of PFM governance at all levels is clearly important, recognising “concerns” about corruption and misuse of NSFP funding as being routinely cited across all country contexts.

■ **Quality and effectiveness of WFP FC capacity strengthening (Section 3 indicator)**

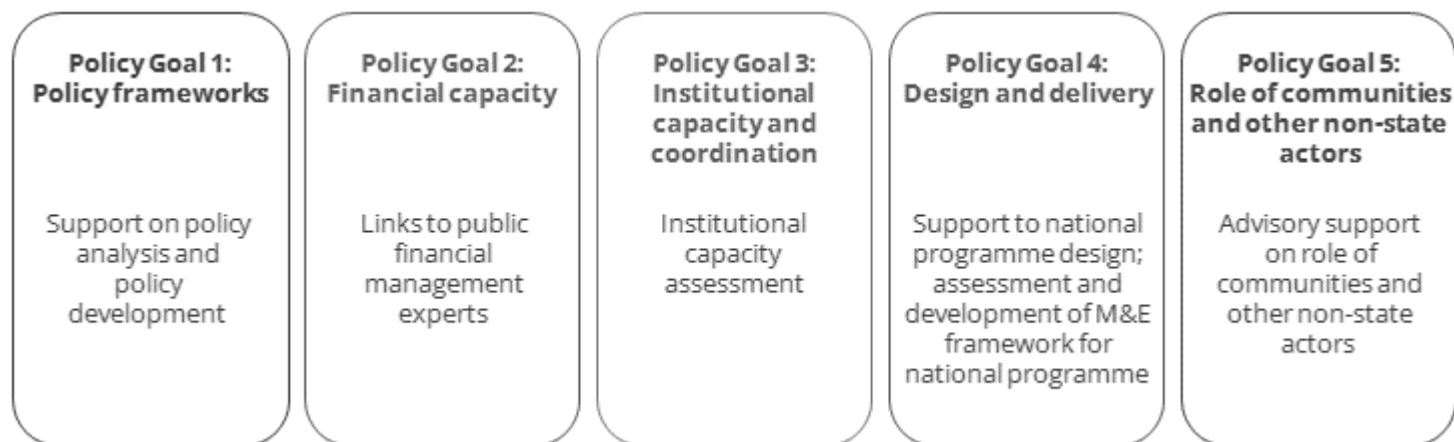
Finally, evidence shows the importance of WFP CO (and regional) stakeholder understanding both a country’s fiscal context and its PFM/ budget institutions. While some specialised technical expertise can (and possibly must) be sourced externally, WFP must also have

an adequate understanding of the fiscal and institutional contexts within which national NSFP stakeholders are operating to be able to support FC strengthening activities effectively targeting key “entry points” across the budget cycle. WFP COs must be aware of the timing and scope of activities and decisions across key stages of the budget cycle, as they pertain to NSFP financing, including stakeholders involved in budget preparation, approval, and execution processes, as well as the main tools used by government to support budget processes such as budget guidelines and other documentation, budget classifications and financial information systems. WFP’s own guidance, as set out in the Regional SF Transition Framework (2022), highlights the importance of conducting sound budget analysis of both NSFP resourcing and the broader fiscal context, as well as a situation analysis for understanding the government budget cycle, processes, systems, and stakeholders as a prerequisite for effective formulation and targeting of FC strengthening and other technical support for achievement of PG-2 transition objectives.



Annex I – The five SABER-SF Policy Goals

The five SABER-SF Policy Goals are:



The SABER-SF Framework PG-2 (FC) & PG-3 (ICC) Objectives (Policy Levers), Indicators & Updated Rubrics are presented in the two tables below:

POLICY GOAL 2 (PG-2): FINANCIAL CAPACITY (FC) – SABER-SF FRAMEWORK PG-2 OBJECTIVE (POLIICY LEVER), INDICATORS & UPDATED RUBRICS						
Policy Lever	Indicator #	Indicator	Latent	Emerging	Established	Advanced
2. Sustainable and adequate NSFP funding supported by governance institutions and arrangements	2.1.	Status of budget development, sources, disbursement and use of funds	<p><i>Up to 25% of:</i></p> <p>a) resources required allocated from stable national sources</p> <p>b) allocated funds disbursed</p>	<p><i>Up to 50% of:</i></p> <p>a) resources required allocated from stable national sources</p> <p>b) allocated funds disbursed</p> <p><i>Funds are:</i></p> <p>a) reflected in public financing management information system (FMIS)</p>	<p>Approved IP and budget</p> <p>Budget matches IP requirements</p> <p><i>Up to 75% of:</i></p> <p>a) resources required allocated from stable national sources</p> <p>b) allocated funds disbursed</p> <p><i>Funds are:</i></p> <p>a) used in accountable and transparent manner</p> <p>b) reflected in public FMIS</p> <p>c) disbursed timely most of</p>	<p>Approved IP and budget</p> <p>Budget matches IP requirements</p> <p><i>100% of:</i></p> <p>a) resources required allocated from stable national sources</p> <p>b) allocated funds are disbursed</p> <p><i>Funds are:</i></p> <p>a) used in accountable and transparent manner</p> <p>b) reflected in public FMIS</p> <p>c) disbursed timely all time</p>

				b) disbursed timely some of time	time	
	2.2.	Extent of cost coverage and inclusiveness of budget plans	Budget covers some food cost.	Budget covers all food <i>Budget plan with:</i> basic costs for different administrative levels.	Budget covers all food cost and some institutional capacity, including infrastructure cost <i>Budget plan with</i> a) clear costs for different administrative levels b) clear costs for relevant sectors.	Budget covers all food and institutional capacity, including infrastructure costs <i>Budget plan with clear:</i> a) costs for administrative levels, including timelines b) cost for relevant sectors, including timelines c) guidelines on funds realignment for contingencies

Additional Specification of Indicators for Policy Goal 2 (PG-2) – Financial Capacity (FC):

The SABER-SF Manual (2016) identifies several more specific FC indicators, including:

- i. existence of a “dedicated budget line” for NSFP in national budget systems; and
- ii. “timely and effective” disbursement of approved NSFP budget funding to designated central, subnational and/or school-level implementation units (levels).

The SABER-SF “Sampling Framework” (2021) also includes additional specification of characteristics for the two FC indicators cited above, highlighting:

- i. adequacy of approved NSFP budget funding relative to defined needs (activities), coming from stable national sources and integrated into an implementation plan with defined “milestones” and “responsibilities”;
- ii. coverage of NSFP budget funding inclusive of financial requirements for developing necessary institutional capacity on a multi-sectoral basis;
- iii. effective accountability mechanisms in place for use of resources in a transparent manner; and
- iv. inclusion of NSFP funding in a country’s financial management information system (FMIS).

POLICY GOAL 3 (PG-3): INSTITUTIONAL CAPACITY & COORDINATION (ICC) – SABER-SF FRAMEWORK PG-3 OBJECTIVE (POLIICY LEVER), INDICATORS & UPDATED RUBRICS

Policy Lever	Indicator #	Indicator	Latent (points: 0+score)	Emerging (points: 25+score)	Established (points: 50+score)	Advanced (points: 75+score)
3. Management and accountability structures (including staffing) to support strong institutional framework for NSFP implementation, including coordination among stakeholders across levels of government and relevant sectors	3.1.	Extent to which national government entity mandated, recognized and capacitated to lead management of SF, including reporting on performance and progress within established accountability framework at strategic policy and planning levels	<p>SF mainly managed by external partners</p> <p><u>External partners:</u></p> <p>a) produce reports on their own activities and sporadically to government</p> <p>b) assure access to safe water and gender-separated sanitation facilities in covered schools</p> <p>c) provide functional and necessary tools and equipment in covered schools.</p>	<p><u>Government entity managing SF:</u></p> <p>a) is <i>de facto</i> mandated to manage SF interventions at national level</p> <p>b) requests reports from relevant sectoral and subnational actors</p> <p>c) has established basic monitoring system</p> <p>d) assures suitable school infrastructure to safely store, prepare and distribute quality food in at least 50% of covered schools</p> <p>e) secures access to safe water and gender separated sanitation facilities in at least 50% of covered schools</p> <p>f) provides functional and necessary tools and equipment in at least 50% of covered schools</p> <p>g) provides basic operational</p>	<p><u>Government entity managing SF:</u></p> <p>a) is formally mandated to manage school feeding interventions at all levels.</p> <p>b) requests and receives reports from relevant sectoral and subnational actors</p> <p>c) has some monitoring capacity</p> <p>d) assures suitable school infrastructure to safely store, prepare and distribute quality food in at least 75% of covered schools</p> <p>e) secures access to safe water and gender separated sanitation facilities in at least 75% of covered schools</p> <p>f) provides functional and necessary systems, tools and equipment in all schools in at least 75% of covered schools</p> <p>g) provides generic operational guidelines/standing operating procedures, including for staff</p>	<p><u>Government entity managing SF:</u></p> <p>a) is formally mandated and recognized by all stakeholders</p> <p>b) requests and receives respective reports and accounts from relevant sectoral and sub-national actors</p> <p>c) has fully adequate monitoring capacity and arrangements in place</p> <p>d) assures suitable school infrastructure to safely store, prepare and distribute quality food in all covered schools</p> <p>e) secures access to safe water and gender separated sanitation facilities in all covered schools</p> <p>f) provides functional and necessary systems, tools and equipment in all covered schools</p> <p>g) develops and adequately disseminates clear operational</p>

POLICY GOAL 3 (PG-3): INSTITUTIONAL CAPACITY & COORDINATION (ICC) – SABER-SF FRAMEWORK PG-3 OBJECTIVE (POLIICY LEVER), INDICATORS & UPDATED RUBRICS

Policy Lever	Indicator #	Indicator	Latent (points: 0+score)	Emerging (points: 25+score)	Established (points: 50+score)	Advanced (points: 75+score)
				guidelines/standing operating procedures, h) assures skilled, but not yet capacitated, and insufficient staff i) assures somewhat compliant implementation, but not yet results orientation	handover h) assures skilled and capacitated, but insufficient staff i) assures somewhat compliant and results-oriented implementation	guidelines/standing operating procedures and minimum/quality standards, including for staff handover and community engagement h) assures adequate, skilled and capacitated staff i) fosters compliant and result oriented implementation

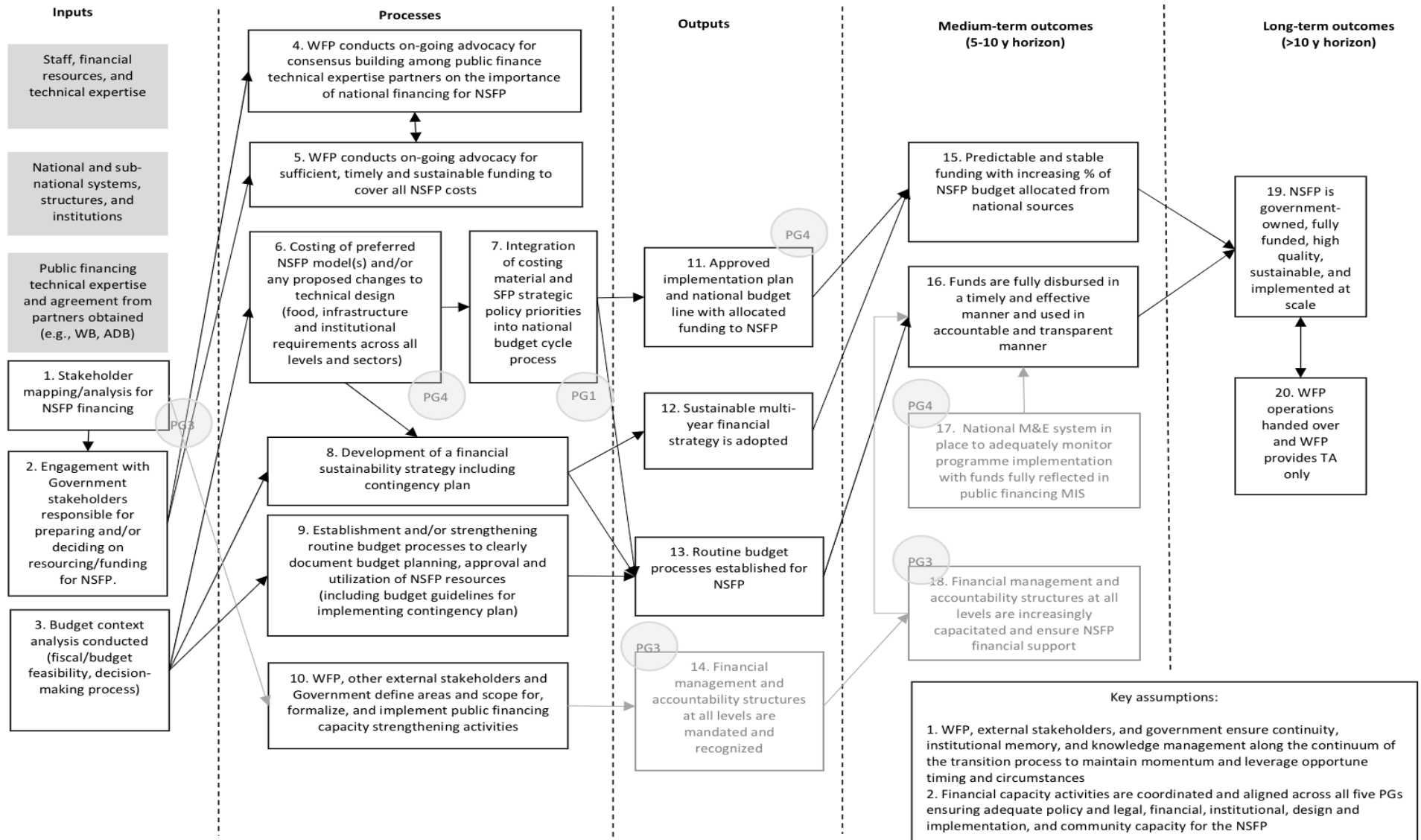
POLICY GOAL 3 (PG-3): INSTITUTIONAL CAPACITY & COORDINATION (ICC) – SABER-SF FRAMEWORK PG-3 OBJECTIVE (POLIICY LEVER), INDICATORS & UPDATED RUBRICS (Continued)

Policy Lever	Indicator #	Indicator	Latent (points: 0+score)	Emerging (points: 25+score)	Established (points: 50+score)	Advanced (points: 75+score)
3. Management and accountability structures (including staffing) to support strong institutional framework for NSFP implementation, including coordination among stakeholders across levels of government and	3.2.	Extent to which school-level management committees are in place and ensure adequate adherence to programme standards and plans in programme implementation	Few SF committees are established at school level	<u>School feeding committees:</u> a) are in place, but not always functioning, in every school b) assure limited compliance with operational guidelines and standard operation procedures c) have limited access to pre-and in-service training d) have limited influence to	<u>Functioning school feeding committees:</u> a) are in place in every school b) assure general compliance with operational guidelines and standard operating procedures at school level c) have occasional access to pre-and in-service training d) prepare sporadic records and reports	<u>Functioning and proactive school feeding committees:</u> a) are in place at every school b) have operational guidelines and standard operating procedures at school level c) have access to systematic pre-and in-service training d) prepare regular and

relevant sectors				ensure reliable provision of agreed-on community contributions.	e) can generally ensure provision of agreed-on community contributions.	accurate records and reports e) ensure reliable provision of agreed community contributions
	3.3.	Extent to which multi-sectoral coordination mechanisms are established at relevant levels (central, subnational and community) with clear definition of respective roles, responsibilities and accountabilities across relevant sector stakeholders	Informal and ad-hoc coordination mechanisms at some levels	Basic coordination mechanism established at all levels with some relevant actors Role is mainly limited to exchange of information of participants' activities	Functional mechanisms established at all levels with most relevant actors General joint workplans with roles, responsibilities and accountabilities established, largely understood and partially adopted	Fully functioning mechanisms established at all levels with all relevant actors Detailed and calendarized joint workplans with clear roles, responsibilities and accountabilities are fully established, understood, adopted and respected

Annex II – Theory of Change for PG-2 and PG-3

Detailed ToC for Policy Goal 2 – Financial Capacity



Detailed ToC for Policy Goal 3 – Institutional Capacity and Coordination

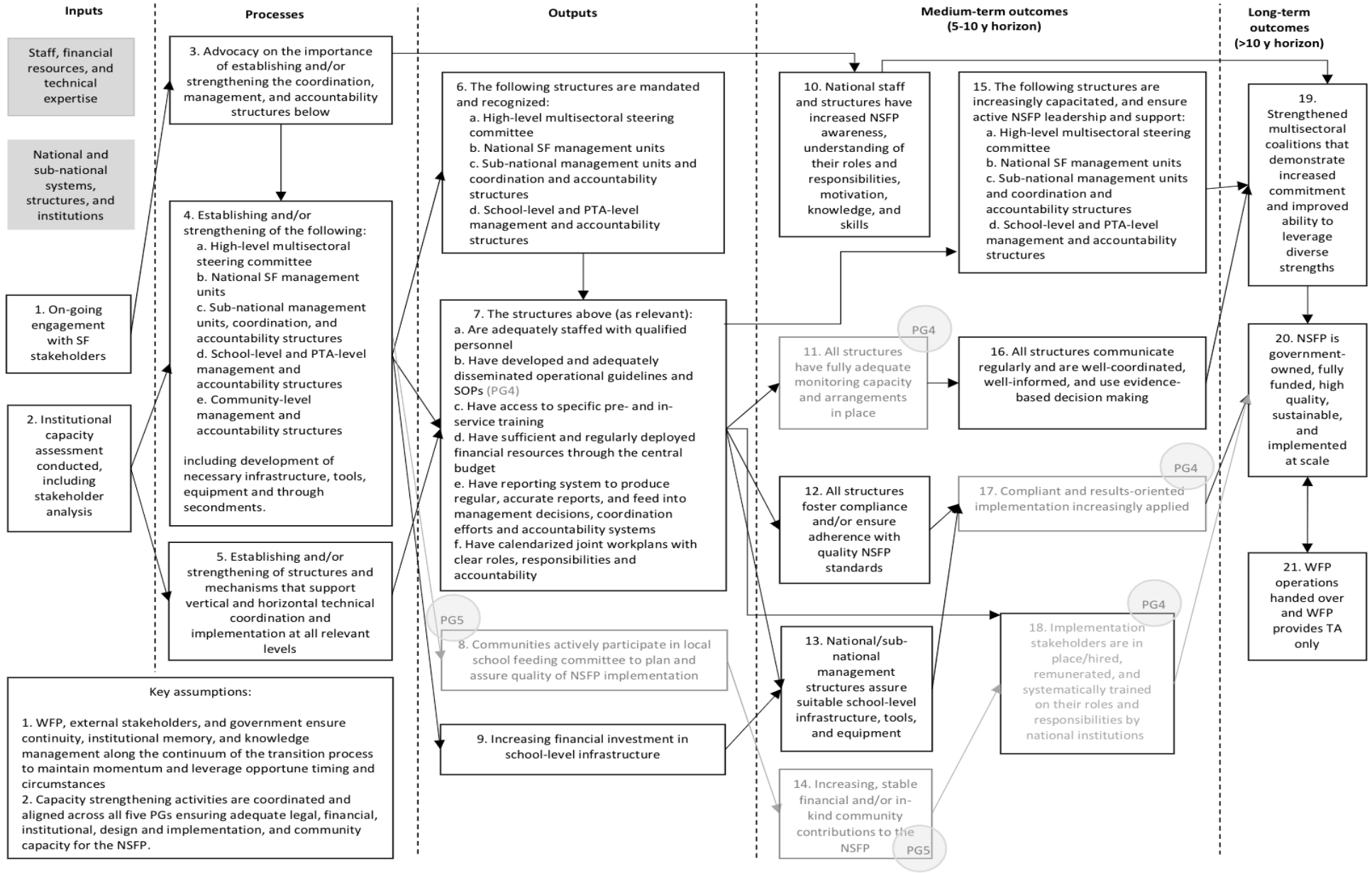
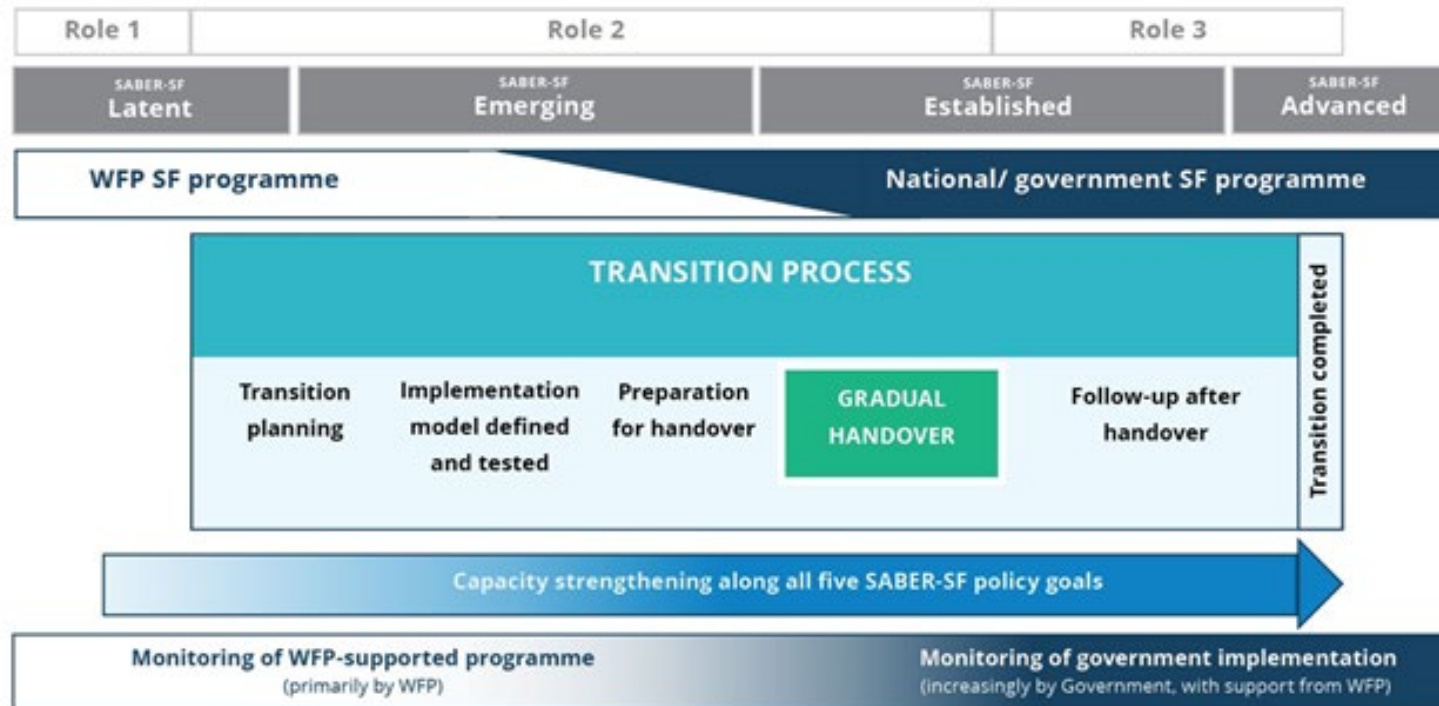


Illustration of the School feeding transition/sustainability process

School feeding transition/sustainability process



Source: PPT of WFP RBB officials presented to 4Assist on 16 December 2022.

Annex III – Summary of documentation reviewed

The analytical framework for this Regional Landscape Review (RLR) derives directly from WFP documentation used to support development, transition processes and capacity assessments for NSFPs. In this Annex we describe all the relevant documentation used to collect regional and country-specific level information and data.

It should be noted IMF and World Bank economic and fiscal data bases, country-specific Public Expenditure and Financial Accountability (PEFA) Assessment reports and, for some countries, World Bank Public Expenditure Review (PER) documents were also used in relation to FC indicators.

SABER-SF Framework and WFP regional SF-specific documentation

The principal WFP documentation most directly shaping the analytical framework and informing the selection of FC and ICC indicators as the basis for this RLR analysis includes the following:

- the SABER-SF Framework as set out in the SABER-SF Manual (2016), together with more recently updated *SABER-SF Framework Rubrics*;
- Country Capacity Needs Mapping (CNM) Tool³²;
- RBB School Feeding Transition Framework (2022); and
- RBB Regional Bureau Implementation Plan (RBIP) 2021-2025.

SABER-SF Framework

The SABER-SF Framework is the primary diagnostic tool used by WFP to assess national capacities against a set of standardised policy goal (PG) indicators characterising a sustainable and comprehensive NSFP, as well as to identify critical constraints and opportunities for WFP capacity strengthening of NSFP systems and stakeholders in support of transition processes. It has been extensively applied in the RBB region for these purposes and provides the foundation for technical guidance presented in the RBB's School Feeding Transition Framework (2022). Reflecting the centrality of the SABER-SF Framework for guiding WFP support for NSFPs, the analytical framework for this RLR, including information gathering for selected FC and ICC indicators (see Annex VI), as well as subsequent analysis and interpretation of findings, are closely aligned to the SABER-SF Framework. Key components of the framework used to support information gathering and analysis include:

- a. PG-specific objectives and indicators for PG-2 (FC) and PG-3 (ICC), as presented below;
- b. PG-specific "rubrics" used as criteria for assessing the status of PG capacities (i.e., as latent, emerging, established or advanced), presented for reference in its Annex III; and
- c. PG-specific guidance questions used to support the application of the SABER-SF Framework for country-specific assessments, as presented for reference in its Annex IV.

Drawing primarily from the recently updated (draft) set of SABER-SF "rubrics", with additional comparison against the other sources (e.g., 2016 SABER-SF Manual), PG-specific objectives (or "policy levers") and indicators for PG-2 (FC) and PG-3 (ICC) can be identified as follows:

³² A CNM provides a practical framework to benchmark and understand institutional capacity. It offers a platform for dialogue amongst stakeholders and positions capacities along a continuum of less developed to self-sufficient capacities.

Policy Goal 2– Financial Capacity

PG-2 Objective (or “Policy Lever”)

Sustainable and adequate NSFP funding supported by governance institutions and arrangements

PG-2 Indicators

Indicator 2.1 - Status of budget development, sources, disbursement and use of funds

Indicator 2.2 - Extent of cost coverage and inclusiveness of budget plans

It is noted that Annex III also presents additional specification of PG-2 (FC) indicators of the SAFER SF Manual (2016) which has been taken into consideration.

Policy Goal 3 – Institutional Capacity and Coordination

PG-3 Objective (or “Policy Levers”)

Management and accountability structures (including staffing) to support strong institutional framework for NSFP implementation, including strong partnerships and coordination among stakeholders across levels of government and relevant sectors

PG-3 Indicators

Indicator 3.1 – Extent to which a national government entity is mandated, recognized and capacitated to lead management for school feeding, including reporting on performance and progress within established accountability framework at strategic policy and planning levels

Indicator 3.2 – Extent to which school-level management committees are in place and ensure adequate adherence to programme standards and plans in programme implementation

Indicator 3.3 – Extent to which multi-sectoral coordination mechanisms are established at the relevant (central, subnational and community) levels with clear definition of respective roles, responsibilities and accountabilities across relevant sector stakeholders

Country Capacity Needs Mapping Tool

The Country Capacity Needs Mapping (CNM) Tool targets identifying gaps across “dimensions” of specified “Pathways” closely related to SABER-SF Policy Goals and provides guidance for actions to address these gaps. Although the CNM framework is designed for food security and nutrition it includes elements of direct relevance to both ICC (Pathway 2) and FC (Pathway 3).

Pathway 2: Institutional Effectiveness and Accountability

- Institutional mandate and recognition
- Coordination mechanisms and accountability
- Information management systems
- Assets, platforms and infrastructure
- National/local partnerships

Pathway 3: Strategic Planning and Financing

- Strategic planning
- Value proposition
- Sustainable financing
- Financial management systems

Paralleling the SABER-SF Framework “rubrics”, specific criteria are defined for assessing each “dimension” mentioned above as:

- Self-sufficient
- Emergent
- Moderate
- Latent

RBB School Feeding Transition Framework (2022)

A third key document with an important role in shaping the analytical approach is the RBB School Feeding Transition Framework. Closely aligned to the SABER-SF Framework, the RBB SF Transition Framework is cited in the RBB RBIP as a “practical tool” to address a critical gap, the need for more rigorous PG-specific capacity assessments to support formulation of country-specific transition strategies and action plans, as well as identification of prioritised capacity strengthening measures needed to support country-specific NSFP transition processes. The comprehensive PG-specific Theory of Change (ToC) charts for each PG capture the complex dynamics of PG-specific transition, as shown in ToCs for both PG-2 (FC) and PG-3 (ICC) presented in Annex II. For PG-2 (FC), in particular, the scope of guidance offers a more focused technical emphasis than that offered by SABER-SF Framework guidance for assessing FC, highlighting the need for examining and understanding country-specific fiscal contexts, core budgetary systems, tools and processes, as well as stakeholders, with thorough situation and budget analyses to help effectively align and prioritise FC capacity strengthening measures in accordance with national budget processes.

Country-Specific Documentation

A relatively standard set of country-specific WFP documentation was reviewed to support data collection and information gathering for NSFP and WFP-supported programmes, for transition processes and for designated FC and ICC indicators **across all 14 countries** covered by this Regional Landscape Review. The standard set of country-specific documentation reviewed includes:

- Annual Country Reports (ACRs) – for 2020, 2021 & 2022
- Country Strategic Plans (CSPs) - most recent 1-2 CSPs for each country
- Global Child Nutrition Foundation (GCFN) Country Reports – for 2019 & 2021
- Country Office Strategy Concept Notes – produced to support RBB RBIP 2021-2025
- Country Profiles – for 2021 (or other most recent year)
- Country Policy Analyses –from 2020 or 2021 and aligned to SABER-SF Framework
- SABER-SF Country Reports (where completed)

WFP regional documentation

- *RBB Regional Review of SF Evaluations 2010-2020 (June 2021)*³³

The Regional Review of SF Evaluations offers a comprehensive examination of findings from a broad scope of country-specific evaluation reports, with valuable information regarding the status of NSFPs, as well as the scope and, in some cases, commentary about effectiveness of WFP SF activities, including support contributing to the development of NSFP capacities and achievements. Presentation of evidence and commentary, including for effectiveness of WFP contributions, is aligned SABER-SF PGs.

- *RBB Regional Synthesis of Policy Analysis (January 2022)*³⁴

The RBB Regional Synthesis document, developed to support formulation of the RBB RBIP 2021-2025, draws from country-specific NSFP policy framework analyses aligned to SABER-SF Framework, with relevant findings and recommendations recognising the interdependence across SABER-SF policy goals and highlighting how the strength of a country’s NSFP policy framework (PG-1) has direct implications for achievement of both PG-2 (FC) and PG-3 (ICC) capacities and transition objectives. Of relevance to the scope of this RLR, the Regional Synthesis report highlights the importance of determining effective “entry points” for WFP engagement

³³ Dunn, S. Regional review of school feeding evaluations conducted between 2010-2020, WFP RBB (2021)

³⁴ WFP RBB, Analysis of the national policy frameworks for school health and nutrition, Regional Synthesis (2022)

with national SF stakeholders for capacity strengthening and of developing well-coordinated joint workplans.

- *OPM- School feeding amidst pandemic: Preparing for new normal in Asia & Pacific (2021)*³⁵

The study's analysis of adaptations and programme adjustments by countries in the Asia-Pacific region in response to the COVID-19 pandemic is based on a comprehensive desk review, and key informant interviews with regional and country-specific stakeholders (WFP CO staff, implementing ministries, DPs and others). In-depth investigation for six selected RBB countries provides useful evidence regarding characteristics of specific NSFPs, measures taken in response to the pandemic and a range of challenges and constraints (e.g., programmatic, institutional, and fiscal) on country-specific adaptability, both for national stakeholders and for WFP support to NSFPs and/or direct SF activities. Findings have direct bearing on formulation of WFP strategies to support NSFP stakeholders through advocacy and capacity strengthening.

- *School Meals Coalition - [Sustainable Financing Initiative \(SFI\) Financial Landscape Analysis and Policy Brief \(2022\)](#)*³⁶

SFI's Financial Landscape Analysis directly targets identification of new financing mechanisms for sustainable multi-year financing to supporting strengthening FC and the transition of NSFPs, with a "particular focus on low-income and lower-middle-income countries" and coverage inclusive of nine RBB countries. The scope reflects one of three core "lines of action" set out in the SFI roadmap focusing on in-depth analysis of fiscal contexts, fiscal policy options for sustainable long-term SF financing mechanisms and lessons from country-specific experience. Findings highlight a need for country-specific contextualisation of efforts to strengthen SF financing ("no one-size-fits-all model") and importance of integrating SF's multisectoral dimensions (e.g., education, health, social protection, agriculture, and rural development) to broaden the scope of options and advocacy for more comprehensive and sustainable SF financing. The SFI Policy brief as also issued in 2022 with specific recommendations to countries for sustainable financing strategies.

³⁵ Oxford Policy Management (OPM), WFP, School Feeding amidst a pandemic: preparing for the new normal in Asia and the Pacific (2021)

³⁶ [Sustainable Financing Initiative for School Health and Nutrition](#) (2022) and latest version of the [SFI Concept note](#)

Annex IV – Bibliography

- [WFP Strategic Plan 2022-2025](#) (November 2021)
- [WFP School Feeding Strategy 2020-2030](#) (January 2020)
- [SABER-SF Framework](#) “SABER School Feeding Towards Nationally Owned School Feeding Programmes” (September 2014) and [Manual](#) “SABER–School Feeding - Manual for SABER-SF Exercise” (May 2016) and Rubric (currently being updated)
- WFP Country Capacity Strengthening documents (2017-2022)
 - World Food Programme, “[Country Capacity Strengthening Policy Update](#)”, 2022.
 - Capacity Needs Mapping (CNM) - (MASTER) - ENGLISH
 - WFP Corporate Approach to Country Capacity Strengthening (CCS), CCS Toolkit Component 001 – WFP Approach to CCS
- [Sustainable Financing Initiative for School Health and Nutrition](#) (2022)
 - [Sustainable Financing Initiative for School Health and Nutrition \(SFI\)](#), Concept Note, School Meals Coalition, July 2022
 - Watkins, K., “[School meals programmes and the education crisis – a financing landscape analysis](#)”, Sustainable Financing Initiative, The Education Commission, 2022.
 - SFI - POLICY BRIEF Finance for school feeding: Unlocking opportunities for learning, nutrition, and food security (Draft), 2022
- WFP, Asia and Pacific Regional Bureau, RBB Regional Bureau Implementation Plan (RBIP) 2021-2025 (October 2021)
- WFP RBB, Framework for transitioning WFP school feeding to national ownership: Supporting sustainability of school feeding (July 2022)
- WFP RBB, Analysis of the national policy frameworks for school health and nutrition, Regional Synthesis, (January 2022)
- Dunn, S., Regional Review of School Feeding Evaluations Conducted Between 2010-2020, WFP RBB (June 2021)
- WFP, 2021, “[Strategic Evaluation of the Contribution of School Feeding Activities to the Achievement of the Sustainable Development Goals.](#)”
- Dunn, S., A chance for every school child: The importance of investing in the health and nutrition of children and adolescents in Asia and the Pacific Region, Regional Situational Analysis (September 2021)
- WFP Office of Evaluation (Lucks. D. et al.), [Synthesis of evidence and lessons on country capacity strengthening from decentralized evaluations](#), May 2021,
- World Food Programme, [State of School Feeding Worldwide](#), 2020
- [School Feeding Sustainability and Handover Programme Guidance Manual](#), September 2020
- WFP, Sustainable School Feeding Programmes: A Guidance Note to Develop a National Sustainability Strategy, 2012
- Oxford Policy Management (OPM), WFP, School Feeding amidst a pandemic: preparing for the new normal in Asia and the Pacific, August 2021
- Royal Government of Cambodia, Ministry of Education, Youth and Sport and World Food Programme, [The Joint Transition Strategy Towards a Nationally Owned Home-Grown School Feeding Programme](#), 2022

We list here also the following documents shared by the WFP for all 14 countries of this Review:

- Annual Country Reports (ACRs) – for 2020, 2021 & 2022
- Country Strategic Plans (CSPs) - most recent 1 or 2 CSPs for each country
- Country Profiles, SBP, WFP (Separate documents of April 2021)
- Global Child Nutrition Foundation (GCNF) [Global Child Nutrition Foundation](#). Both 2019 and 2021, except for KYR where reporting for earlier year is 2020. Global Survey of School Meal Programmes Country Report, (all 14 countries). Accessed in April-May 2023 at: <https://gcnf.org/country-reports/>
- Country Office Strategy Concept Notes – produced in 2021 to support RBB RBIP 2021-2025
- WFP Country Profiles – for 2021.
- WFP Country Policy Analyses, 2020 or 2021
- SABER-SF Country Reports (where completed)
- <https://data.imf.org/> (data sourced from IMF databases published on line about macro & aggregate fiscal data)
- <https://data.worldbank.org/> (data sourced from WB databases published on line about education related data in the countries examined in this RLR)

Annex V - PEFA Indicators

This is a brief explanation of the PEFA indicators coming from the [PEFA 2016 Framework](#).

<p>PI-1 AGGREGATE EXPENDITURE OUTTURN</p> <p>The extent to which aggregate budget expenditure outturn reflects the amount originally approved, as defined in government budget documentation and fiscal reports.</p> <p>1.1 Aggregate expenditure outturn</p>
<p>PI-2 EXPENDITURE COMPOSITION</p> <p>The extent to which reallocations between the main budget categories during execution have contributed to variance in expenditure composition, and use of contingency reserves.</p> <p>2.1 Expenditure composition outturn by function</p> <p>2.2 Expenditure composition outturn by economic type</p> <p>2.3 Expenditure from contingency reserves</p>
<p>PI-3 AGGREGATE REVENUE OUTTURN</p> <p>The change in revenue between the original approved budget and end-of-year outturn.</p> <p>3.1 Aggregate revenue outturn</p> <p>3.2 Revenue composition outturn</p>
<p>PI-4 BUDGET CLASSIFICATION</p> <p>The extent to which the government budget and accounts classification is consistent with international standards.</p> <p>4.1 Budget classification</p>
<p>PI-7 TRANSFERS TO SUBNATIONAL GOVERNMENTS</p> <p>The transparency and timeliness of transfers from central government to subnational governments with direct financial relationships to it.</p> <p>7.1 System for allocating transfers</p> <p>7.2 Timeliness of information on transfers</p>
<p>PI-8 PERFORMANCE INFORMATION FOR SERVICE DELIVERY</p> <p>The service delivery performance information in the executive's budget proposal or its supporting documentation in year-end reports. It determines whether performance audits or evaluations are carried out and if information is collected and reported on resources received by service delivery units.</p> <p>8.1 Performance plans for service delivery</p> <p>8.2 Performance achieved for service delivery</p> <p>8.3 Resources received by service delivery units</p> <p>8.4 Performance evaluation for service delivery</p>
<p>PI-11 PUBLIC INVESTMENT MANAGEMENT</p> <p>The extent to which the government conducts economic appraisals, selects, projects the costs, and monitors the implementation of public investment projects, with emphasis on the largest and most significant projects</p> <p>11.1 Economic analysis of investment proposals</p> <p>11.2 Investment project selection</p> <p>11.3 Investment project costing</p> <p>11.4 Investment project monitoring</p>
<p>PI-14 MACROECONOMIC AND FISCAL FORECASTING</p> <p>The ability of a country to develop robust macroeconomic and fiscal forecasts, which are crucial to developing a sustainable fiscal strategy and ensuring greater predictability of budget allocations.</p> <p>14.1 Macroeconomic forecasts</p>

14.2 Fiscal forecasts
14.3 Macro fiscal sensitivity analysis
<p>PI-15 FISCAL STRATEGY</p> <p>The analysis of the capacity to develop and implement a clear fiscal strategy. It also measures the ability to develop and assess the fiscal impact of revenue and expenditure policy proposals that support the achievement of the government's fiscal goals.</p> <p>15.1 Fiscal impact of policy proposals</p> <p>15.2 Fiscal strategy adoption</p> <p>15.3 Reporting on fiscal outcomes</p>
<p>PI-16 MEDIUM-TERM PERSPECTIVE IN EXPENDITURE BUDGETING</p> <p>The extent to which expenditure budgets are developed for the medium term within explicit medium-term budget expenditure ceilings. It also examines the extent to which annual budgets are derived from medium-term estimates and the degree of alignment between medium-term budget estimates and strategic plans</p> <p>16.1 Medium-term expenditure estimates</p> <p>16.2 Medium-term expenditure ceilings</p> <p>16.3 Alignment of strategic plans and medium-term budgets</p> <p>16.4 Consistency of budgets with previous year's estimates</p>
<p>PI-17 BUDGET PREPARATION PROCESS</p> <p>The effectiveness of participation by relevant stakeholders in the budget preparation process, including political leadership, and whether that participation is orderly and timely.</p>
<p>PI-21 PREDICTABILITY OF IN-YEAR RESOURCE ALLOCATION</p> <p>The extent to which the central ministry of finance is able to forecast cash commitments and requirements and to provide reliable information on the availability of funds to budgetary units for service delivery.</p>
<p>PI-24 PROCUREMENT</p> <p>Key aspects of procurement management, including transparency of arrangements, use of open and competitive procedures, monitoring of procurement results, and access to appeal and redress arrangements.</p>
<p>PI-25 INTERNAL CONTROLS ON NONSALARY EXPENDITURE</p> <p>The effectiveness of general internal controls for non salary expenditures.</p>
<p>PI-27 FINANCIAL DATA INTEGRITY</p> <p>The extent to which treasury bank accounts, suspense accounts, and advance accounts are regularly reconciled and how the processes support the integrity of financial data.</p>

Source: PEFA 2016 Framework (<https://www.pefa.org/resources/pefa-2016-framework>).

Annex VI - Set of Indicators used in the RLR

Indicator #1 for National School Feeding Programmes

Indicator 1 provides an overview of the NSFP using one criterion and four related questions concerning the coverage of NSFP.

Indicator 1: Status of the National School Feeding Programmes	
Criteria	Questions
1.1 Coverage of NSFP	1.1.1 NSFP modality
	1.1.2 Types of schools
	1.1.3 Number of schools/provinces covered by NSFP
	1.1.4 Number of children / age groups covered by NSFP

Indicators #2 and #3 for SF Transition Process

Analysis on SF transition/handover process is based on two indicators with corresponding criteria and related questions. Indicator 2 describes the objectives and key governmental institutions for WFP cooperation. Indicator 3 identifies whether the transition to NSFPs and hand-over of WFP SF programmes are planned and regulated in transition strategies and if WFP has formal arrangements with government for transition/handover.

Indicator 2: Degree of progress in the SF transition process	
Criteria	Questions
2.1 WFP transition strategy/action plan	4.1.1 WFP transition objectives
	4.1.2 Existence of transition strategy/plan
2.2 Formal agreement between WFP and government on transition/hand-over	4.2.1 MoU or other agreement
Indicator 3: Key governmental institutions at national and sub-national level	
3.1 Institutions at national level	
3.2 Institutions at sub-national level	

Indicators #4 and #5 for Institutional Capacity and Coordination

On the Institutional Capacity and Coordination component analysis on SF coordination and management entities at national and subnational level, is based primarily on SABER-SF ICC indicators. The review utilises two Indicators. Indicator 4, with two criteria and related questions examines NSFP management and coordination at the national level (SABER-SF ICC Indicators). Indicator 5, with three criteria and related questions, focuses on SF coordination and management at sub-national (provincial / district) and local levels.

Indicator 4: NSFP coordination and management at national level	
Criteria	Questions
4.1 Multi-sectoral coordination at national level	4.1.1 Existing bodies
4.2 Responsible management agency at national level	4.2.1 Mandated Ministry/Agency
	4.2.2 Mandated Unit/Department within the Ministry/Agency
Indicator 5: NSFP management and coordination at sub-national and local level	
Criteria	Questions
5.1 Multi-sectoral coordination at sub-national level	5.1.1 Existing bodies
5.2 Responsible management agency/unit at sub-national level	5.2.1 Mandated Management agency/unit
5.3 Coordination at community level	5.3.1 Existing coordination commissions

Indicators for Financial Capacity

Financial Capacity (FC) indicators are aligned to the main objective of this RLR as strengthening WFP understanding and effective capacity to support transition processes, in particular through capacity strengthening measures targeting NSFP systems and stakeholders. As listed below, FC indicators are grouped across **four** categories:

1. SABER-SF Framework PG-2 indicators
2. Additional selected indicators for NSFP
3. WFP-supported SF activities
4. Fiscal and PFM/budgetary institutional context

As a core PG component in the SABER-SF Framework, WFP (RBB and CO) stakeholders must have a sound understanding of the current level of development for FC of countries across the region and of the significant factors shaping FC development.

Applying the previously described analytical framework, Category 1 of selected FC indicators reflects a strong alignment to the SABER-SF Framework (and associated RBB SF Transition Framework) to examine the status and development of FC for NSFPs, recognising that a formal NSFP does not currently exist in all countries.

The scope of indicators focusing on NSFPs also extends beyond the core SABER-SF Framework PG-2 indicators, with an additional selection of indicators also recognised as having important direct implications for FC. Responding to WFP request for inclusion, the three supplementary FC indicators in Category 2 draw attention to support for FC through any formal endorsement and/or specification of expected NSFP funding in official documentation, as well as to the level of NSFP funding (or spending) per student and/or

per meal served. In addition, a third supplementary indicator focuses on examining the FC implications surrounding NSFP coverage and targeting based on an albeit relatively limited available sample of country-specific data for current levels of coverage and evidence of any recent changes in the scope of NSFP coverage.

Under the third category of FC indicators, the review turns to WFP activities. More specifically, the focus is on the scope of measures undertaken by WFP to strengthen financial capacity of NSFP systems and/or stakeholders in support of transition processes.

Finally, the analysis of FC concludes with an examination of indicators important for characterising the underlying country-specific context, highlighting both the fiscal environment (i.e., “fiscal space”) and the PFM institutional environment relating to budget processes and systems, as these have wide-ranging and critical impacts on both NSFP financial capacity, as well as in defining effective opportunities for both WFP and national stakeholders to further strengthen FC.

Financial Capacity (FC) Indicators
Category 1: SABER-SF Framework PG-2 indicators
1.1 SABER-SF PG-2 assessment (most recent)
1.2 NSFP budget line (existence of dedicated budget line)
1.3 NSFP funding level (amount and %-change)
1.4 NSFP funding sources (amount and %-shares from government, DPs, private sector or other)
1.5 NSFP funding composition (by types of spending - food, equipment, infrastructure, etc.)
1.6 Access to and utilisation of approved NSFP budget funding by implementing entities
Category 2: Additional selected indicators for NSFP
2.1 NSFP funding explicitly defined in law, strategy, policy or action plan
2.2 NSFP spending per student and/or per meal
2.3 NSFP targeting and coverage
Category 3: WFP-supported SF activities
3.1 WFP activities supporting FC strengthening & transition processes
Category 4: Fiscal and PFM/budgetary institutional context
4.1 Fiscal context (“fiscal space”)
4.1.1 <i>GDP - aggregate level</i>
4.1.2 <i>GDP - per capita</i>
4.1.3 <i>GDP - annual GDP growth (real)</i>
4.1.4 <i>Annual inflation rate - CPI</i>
4.1.5 <i>Total expenditures as % GDP</i>
4.1.6 <i>Total revenue as % GDP</i>
4.1.7 <i>Fiscal balance as % GDP</i>
4.1.8 <i>Gross government debt as % GDP</i>
4.1.9 <i>Debt service (interest payments) as % of GDP</i>
4.1.10 <i>Debt service (interest payments) as % of total expenditures</i>
4.1.11 <i>Education spending as % GDP</i>
4.1.12 <i>Education spending as % total expenditures</i>
4.1.13 <i>Health spending as % GDP</i>
4.1.14 <i>Health spending as % total expenditures</i>

Financial Capacity (FC) Indicators

<i>4.1.15 Social assistance spending as % GDP</i>
<i>4.1.16 Social assistance spending as % total expenditures</i>
4.2 Budget/PFM institutional context
<i>4.2.1 Aggregate expenditure outturn (PEFA PI-1)</i>
<i>4.2.2 Expenditure composition (PEFA PI-2)</i>
<i>4.2.3 Aggregate revenue outturn (PEFA PI-3)</i>
<i>4.2.4 Budget classification (PEFA PI-4)</i>
<i>4.2.5 Transfers to subnational governments (PEFA PI-7)</i>
<i>4.2.6 Performance information for service delivery (PEFA PI-8)</i>
<i>4.2.7 Public investment management (PEFA PI-11)</i>
<i>4.2.8 Macroeconomic and fiscal forecasting (PEFA PI-14)</i>
<i>4.2.9 Fiscal strategy (PEFA PI-15)</i>
<i>4.2.10 Medium-term perspective in expenditure budgeting (PEFA PI-16)</i>
<i>4.2.11 Budget preparation process (PEFA PI-17)</i>
<i>4.2.12 Predictability of in-year resource allocation (PEFA PI-21)</i>
<i>4.2.13 Procurement (PEFA PI-24)</i>
<i>4.2.14 Internal controls on non-salary expenditure (PEFA PI-25)</i>
<i>4.2.15 Financial data integrity (PEFA PI-27)</i>

Annex VII – Definitions

Terminology surrounding transition processes as presented in RBB SF Transition Framework (2022)

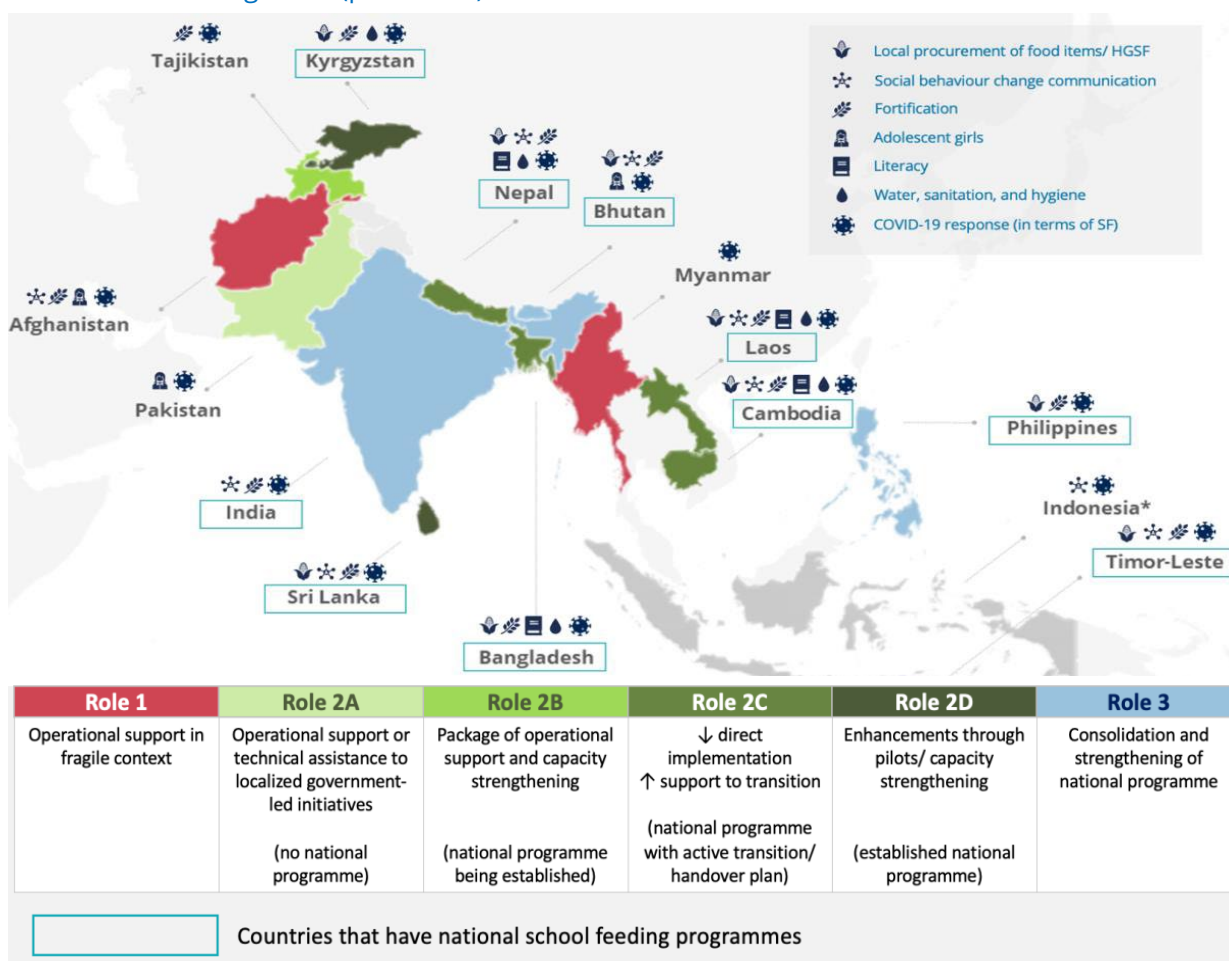
Term	Definition
Transition	Is the comprehensive process of ensuring that all the functions and contributions of an externally supported and implemented school feeding programme are assumed by a nationally owned and funded school feeding programme that can sustain high-quality and diverse school meals that consider the specific nutritional needs of school age children and adolescents
Goal of transition	Is to enable the government to continue to provide a quality school feeding programme after WFP transitions from direct implementation to a technical advisory role. Ideally, coverage of the government's school feeding model should correspond to identified needs, and the quality of the school meal should consider nutritional standards for school-age children
National ownership	A school feeding programme is fully nationally owned when the government takes on all the roles and responsibilities for ensuring a sustainable school feeding programme (appropriate design, implementation, management, coordination, monitoring, evaluation, and funding)
Transition strategy	Outlines how a NSFP and its policy, financial and operating environment will be strengthened to a level from where the continuity and further enhancement of the programme by national actors can realistically be assumed.
Country capacity strengthening	Country capacity strengthening refers to activities structured around engagement with national and subnational stakeholder institutions and organizations with the intention of improving the sustainable functioning of systems and programmes that support populations with their food security, nutrition and associated essential needs.
Systems strengthening	Systems strengthening refers to interventions, including capacity strengthening, directed towards improving the ways in which elements of key national systems, especially those for emergency preparedness and response, food, and social protection, work together to deliver the desired results.
Handover	Is an event or point in time after which a national school feeding programme takes over responsibility for a school feeding task or school instead of WFP and/or other implementers of school feeding

Annex VIII – WFP strategic roles

Definitions for WFP strategic roles in different country contexts as RBB RBIP 2021-2025 (2021)

Role	Definition
Role 1	Providing operational support in fragile contexts
Role 2A	Providing operational support/technical assistance to localised government/ federal state-led initiatives in the absence of established national school feeding programmes
Role 2B	Providing a package of operational support and capacity strengthening activities in the countries where national school feeding initiatives are being established.
Role 2C	Providing decreasing support to direct implementation and increasing support to transitioning to national programmes with active transition/ handover plan
Role 2D	Implementing specific pilots/capacity strengthening initiatives to support enhancement of established national school feeding programmes
Role 3	Consolidation and strengthening of national school feeding programmes

Figure 1: WFP RBB SF coverage including 14 countries, indicating also complementary actions; and the WFP strategic role (per colour)



Source: RBIP 2021-2025. Figure 3, page 11.

Annex IX - WFP activities supporting FC strengthening & transition

Table in Annex IX: WFP activities supporting FC strengthening & transition processes in the four categories discussed in Section 3.3

WFP activities supporting FC strengthening & transition processes			
A. Development of broader NSFP framework, transition plans and advocacy			
Country	<i>i. Supporting formulation of transition plans and other core NSFP policy documents</i>	<i>ii. Supporting multi-sector integrated approach to NSFP</i>	<i>iii. Supporting formulation of value proposition (including CBA and evidence-based analysis)</i>
BAN	WFP supported MoPME and DPE to undertake feasibility study to inform design of 2023 NSFP as GoB decided to reassess which modalities for upcoming program, with reference to supporting transition. <i>Source: ACR (2022)</i>	Recommendations to strengthen multi-sectoral budget funding for integrated NSFP based on established strategic policy commitments. <i>Source: GNCF (2021)</i> WFP building on evidence of multiplier benefits of school feeding to support moving NSMP from education sector to multi-sectoral program, possibly under social protection umbrella. <i>Source: CO-Concept Note (2021)</i>	Recommendations to strengthen multi-sectoral budget funding for integrated SFP based on well-documented "value propositions", including results of CBA. <i>Source: GNCF (2021)</i>
CAM	WFP supported development transition strategy, instrumental in 2023 annual budget discussions (MoEYS, NSPC & MEF) increasing coverage 50% aligned to handover plan. <i>Source: ACR (2022)</i>		
IND		Under Workstream 2 (Increasing investment in school feeding), advocacy targeting the local level for an integrated SHN based on multiplier benefits (already understood at central level). <i>Source: CO-Concept Note (2021)</i>	
LAO	WFP support to MoES contributed to 2017 Prime Minister's Decree on Promoting School Lunch (DPSL) establishing GoL commitment to NSFP and national budget line. <i>Source: ACR (2022)</i> WFP supported formulation of National Policy for Promotion of School Lunch (NPPSL) as basis for GoL to increase investment and allocate national budget to scale-up operations.		CBA conducted showing LT return of US\$6 for every dollar invested in school feeding. <i>Source: GCNF (2019)</i>

WFP activities supporting FC strengthening & transition processes			
A. Development of broader NSFP framework, transition plans and advocacy			
Country	<i>i. Supporting formulation of transition plans and other core NSFP policy documents</i>	<i>ii. Supporting multi-sector integrated approach to NSFP</i>	<i>iii. Supporting formulation of value proposition (including CBA and evidence-based analysis)</i>
	<p><i>Source: SABER-SF Policy Analysis (2021)</i></p> <p>WFP will develop LT transition plan with capacity strengthening, development of legislation, evidence generation, budget allocations and innovative financing.</p> <p><i>Source: CSP 2022-2026</i></p>		
NPL			<p>WFP supported CBA showing result of return of US\$5.20 for every \$1 invested.</p> <p><i>Source: RBB Evaluation Report (2021)</i></p>
SRL		<p>WFP support will contribute to development of a framework and design and management of integrated school meals programmes, while facilitating cross-sectoral provincial and federal coordination mechanisms.</p> <p><i>Source: CSP 2023-2027</i></p>	<p>WFP supported a CBA study finding RoI of US\$8.32 for every \$1.00 invested in NSFP.</p> <p><i>Source: CBA Study (2015)</i></p>
TAJ	<p>WFP has defined roadmap/action plan for gradual transition to NSFP, including allocations from state budget, capacity strengthening, monitoring and evidence generation activities.</p> <p><i>Source: CSP 2023-2026</i></p>		
TIM		<p>WFP working to develop strategy for more effective multi-sectoral approach to funding NSFP, elaborating a multisectoral school health and nutrition policy integrating school feeding to help secure LT sustainable funding;</p> <p><i>Source: CO-Concept Note (2021)</i></p>	<p>Under Workstream 2 (Increasing investment in school feeding), WFP to produce updated and more comprehensive NSFP value proposition to develop stronger investment case.</p> <p><i>Source: CO-Concept Note (2021)</i></p>

WFP activities supporting FC strengthening & transition processes

B. Assessing NSFP costs and improving cost effectiveness		
Country	<i>i. Conducting costing exercise</i>	<i>ii. Assessing cost effectiveness of alternative modalities or specific elements of NSFPs</i>
AFG		Under SO#3 (Activity 4), WFP supporting CBTs to incentivize girls' education for households of girls at secondary level conditional on the girls' enrolment and attendance and will be accompanied by appropriate risk mitigation measures. <i>Source: CSP 2018-2023</i>
BAN		WFP worked closely with MoPME on a feasibility study to inform next iteration of NSFP in primary schools based on GoB decision to reassess what modalities most appropriate. <i>Source: ACR (2022)</i>
CAM	WFP supported costing for 2021/22 SY included in transition strategy to provide decision-makers overview of programme costs for consideration in NHGSFP investment plan. Costings need to be regularly updated to reflect revisions of standard design of facilities and current market price of required items. In addition to food, costing also includes kitchen utensils, soap, aprons etc. and school feeding related facilities such as energy-efficient stoves, handwashing stations and kitchen maintenance/repairs. <i>Source: Cambodia Transition Strategy (2022)</i>	
KYR	In advocating for greater resources for NSMP and making it financially sustainable, WFP will conduct costing analysis and advocate that NSMP budget be indexed to inflation rate. <i>Source: CSP 2023-2027</i>	WFP undertaking pilot activities to help "optimise" existing processes and improve efficiency, including procurement. <i>Source: ACR (2022)</i>
LAO	Under Workstream 1 (Sharing knowledge and best practice), WFP will document evidence of benefits, including costing estimate for investment required for transition. <i>Source: CO-Concept Note (2021)</i>	
MYA		WFP utilizing CBT modality, increasing value to MMK700 – up from MMK500/student/meal in response to rising food costs. <i>Source: Situation Report (August 2022)</i>
PHI	Under Workstream 2 (Increasing investment in school feeding), WFP can provide full costing of resource requirements to implement comprehensive NSFP and a comparison of cost-effectiveness of present programme with more comprehensive model. Without clarity on costs, benefits, cost-efficiency and cost-effectiveness, hard to convince national or local government to engage in more comprehensive and more expensive program.	

WFP activities supporting FC strengthening & transition processes

B. Assessing NSFP costs and improving cost effectiveness		
Country	<i>i. Conducting costing exercise</i>	<i>ii. Assessing cost effectiveness of alternative modalities or specific elements of NSFPs</i>
	<i>Source: CO-Concept Note (2021)</i>	
SRL	Under Workstream 2 (Increasing investment in school feeding), WFP should support cost-efficiency by conducting national cost assessment for various SFP scale-up scenarios to identify most appropriate modalities. <i>Source: CO-Concept Note (2021)</i>	WFP has piloted (HGSP) modalities and plans to scale them, with national cost assessment for various SFP scale-up scenarios to identify most appropriate cost-efficient modalities. <i>Source: CSP 2023-2027</i>
TAJ		Under SO#4-Activity 4 (Strengthen the capacity of government institutions and schools to implement social protection programmes) WFP will help schools improve local procurement and funds management capacities, monitoring market prices to adjust CBT values to ensure that beneficiary purchasing power remains steady. <i>Source: CSP 2019-2024</i>
TIM	Under Workstream 2 (Increasing investment in school feeding), as insufficient funding is root cause identified performance shortcomings, WFP could support "Cost of Diet" costing exercise, jointly with DNASE and DNFM seeking to improve cost-efficiency. <i>Source: CO-Concept Note (2021)</i>	

WFP activities supporting FC strengthening & transition processes

C. Supporting NSFP resourcing			
Country	<i>i. Supporting formulation of revenue mobilization strategy</i>	<i>ii. Developing innovative financing (private sector, income-generating activities)</i>	<i>iii. Developing budget contributions from national actors (local government and community)</i>
BAN	Recommendations to explore resource mobilization strategy focusing on private sector. <i>Source: GNCF (2021)</i>		
BHU		Under Workstream 2 (Increasing investment in school feeding), WFP to support RGoB to develop and implement NSFP funded from stable and independent funding sources, identifying resources required for gradual expansion of NSFP from general revenue, "cost-sharing arrangements" or other innovative funding sources. <i>Source: CO-Concept Note (2021)</i>	
CAM	Under Workstream 2 (Increasing investment in school feeding), transition strategy includes WFP will support building through formulation of a resource mobilization strategy. <i>Source: CO-Concept Note (2021)</i>		
IND			Under Workstream 2 (Increasing investment in school feeding), advocacy for NSFP based on multiplier benefits, already understood at the central level, to be part of advocacy effort targeting local level. <i>Source: CO-Concept Note (2021)</i>
KYR	Under SO#4, WFP for this CSP to ensure national capacity to finance and budget for school meals, including development of resource mobilization strategy for government. <i>Source: CSP 2023-2027</i>	Part of WFP efforts to support for innovative financing and financial sustainability of NSMP to include promoting income-generating activities for schools & parents of students to improve ability to contribute financially to program. <i>Source: CSP 2023-2027</i>	
LAO	Under Workstream 2 (Increasing investment in school feeding), WFP will support development and advocacy	WFP will develop LT transition plan that includes identification of innovative financing.	Under Workstream 1 (Sharing knowledge and best practice), WFP will document evidence of benefits and formulation of a clear

WFP activities supporting FC strengthening & transition processes

C. Supporting NSFP resourcing			
Country	<i>i. Supporting formulation of revenue mobilization strategy</i>	<i>ii. Developing innovative financing (private sector, income-generating activities)</i>	<i>iii. Developing budget contributions from national actors (local government and community)</i>
	<p>for long-term resource mobilization strategy, including clarification of realistic expectations for contributions from communities and how financial sustainability can be secured based solely on national sources. <i>Source: CO-Concept Note (2021)</i></p> <p>WFP provided technical assistance to MoES to mobilise nearly USD 750,000 for NSMP, which included GoL budget allocation and contributions from communities. <i>Source: ACR (2022)</i></p>	<p align="right"><i>Source: CSP 2022-2026</i></p> <p>WFP's efforts to link private sector organizations with financing national programmes led to Nam Theun 2, a local Hydropower company, agreeing to provide complementary funding to school feeding programmes in central Lao PDR. <i>Source: ACR (2022)</i></p>	<p>value proposition of investments, with specific effort to document and communicate potential agricultural and wider local economic benefits. <i>Source: CO-Concept Note (2021)</i></p>
NPL			<p>WFP undertook exercise defining "criteria for successful handover", with FC indicators specifically citing proportion of local development plans integrating NSFP activities and costs and proportion of NSFP budget recorded in local development plans. <i>Source: RBB Transition Framework (2022)</i></p> <p>Recognising local government as important source for leveraging additional funding, WFP increased its local engagement, interacting directly with all 753 municipalities. <i>Source: ACR (2021)</i></p>
PHI			<p>Under Workstream 2 (Increasing Investment in School Feeding), a full costing of resource requirements to implement comprehensive NSFP identified as a basis for WFP to advocate to local government to engage in more comprehensive and more expensive program. <i>Source: CO-Concept Note (2021)</i></p>
SRL		<p>Joint SDG proposal with UNICEF and UNDP cited as example of innovative financing for social development activities, with further advocacy expected to be a priority. <i>Source: CO-Concept Note (2021)</i></p>	
TIM		<p>Under Workstream 2 (Increasing the investment in school feeding), WFP to discuss</p>	

WFP activities supporting FC strengthening & transition processes

C. Supporting NSFP resourcing			
Country	<i>i. Supporting formulation of revenue mobilization strategy</i>	<i>ii. Developing innovative financing (private sector, income-generating activities)</i>	<i>iii. Developing budget contributions from national actors (local government and community)</i>
		with GoTL stakeholders how additional resources can be mobilized through innovative financing. <i>Source: CO-Concept Note (2021)</i>	

WFP activities supporting FC strengthening & transition processes		
D. Supporting NSFP budget systems and financial management		
Country	<i>i. Supporting development of budget systems, processes & tools</i>	<i>ii. Capacity strengthening for financial management</i>
CAM	<p>In 2022, WFP continued to support two information systems, School Feeding Information System and Scholarship Information System (SFIS & SIS), directly supporting management of NSFP by providing decision makers and implementers with key data on NSFP implementation, including expenditures and other essential information. SFIS has been designed to support management of Home-Grown NSFP owned and managed by RGC.</p> <p style="text-align: right;"><i>Source: ACR (2022)</i></p>	<p>In 2022, WFP for RGC utilization of the School Feeding Information System (SFIS) included training to over 100 subnational officials were trained on its use for managing NSFP.</p> <p style="text-align: right;"><i>Source: ACR (2022)</i></p> <p>Under Workstream 2 (Increasing investment in SF), the agreed transition strategy will include WFP support to building financial capacity of MoEYS based on assessment of capacity needs required for transition to full NSFP ownership.</p> <p style="text-align: right;"><i>Source: CO-Concept Note (2021)</i></p> <p>WFP commissioned an in-depth PFM analysis (see Box 2) to support formulation of transition strategy.</p> <p style="text-align: right;"><i>Source: ACR (2021)</i></p>
KYR		<p>WFP took measures to respond to concerns about the quality of national budget spending devoted to NSFP and need for reform, with work designed to improve the cost effectiveness of NSFP implementation through a combination of national level capacity strengthening and testing and demonstration of alternative modalities.</p> <p style="text-align: right;"><i>Source: RBB Transition Framework (2022)</i></p>
LAO		<p>WFP support to develop LT transition plan will include government and community capacity strengthening, including areas directly pertaining to FC (budget allocations, resource mobilization, innovative financing and evidence generation).</p> <p style="text-align: right;"><i>Source: CSP 2022-2026</i></p>
NPL	<p>Under Workstream 2 (Increasing investment in school feeding), in context of education sector planning, WFP examined the issue if school feeding should be specified in next MTEF as a multisectoral intervention, noting explicit mention of NSFP budget as multi-sectoral intervention in MTEF could make it easier to secure additional budget allocations.</p> <p style="text-align: right;"><i>Source: CO-Concept Note (2021)</i></p>	<p>WFP extensive effort to engage with local government, interacting directly with each of Nepal's 753 municipalities, has included capacity strengthening to help local governments better utilise their budgets for delivery of school meals.</p> <p style="text-align: right;"><i>Source: ACR (2021)</i></p>
PHI	<p>Under Workstream 4 (Strengthening programmatic approaches/programme quality), WFP work on a revised funding model includes possibility of co-funding between different sectors and levels of government and corresponding revisions to cash-flow and transfer modalities.</p> <p style="text-align: right;"><i>Source: CO-Concept Note (2021)</i></p>	
SRL	<p>WFP supported an assessment of M&E system for NSFP as element of longer-term capacity strengthening, recommendations including the need for</p>	

WFP activities supporting FC strengthening & transition processes		
D. Supporting NSFP budget systems and financial management		
Country	<i>i. Supporting development of budget systems, processes & tools</i>	<i>ii. Capacity strengthening for financial management</i>
	<p>digitisation of monitoring system, improving resourcing for M&E and capacity strengthening for staff.</p> <p><i>Source: SL-Quick Update 2022</i></p>	
<i>TAJ</i>		<p>To support the implementation of the CBT initiative to empower school administrators with technical and financial means to purchase local food commodities for the preparation of school meals, WFP provided training to representatives of local education and finance departments participating in the pilot. WFP training includes helping schools improve their local procurement and funds management capacities.</p> <p><i>Source: ACR (2022)</i></p>

Annex X – SABER-SF Questionnaire

SABER-SF Questionnaire – Guidance Questions for assessing PG-2 and PG-3

For assessment of PG-2 and PG-3, the SABER-SF Questionnaire (in 2016 SABER-SF Manual) specifies the following questions:

PG-2 – Financial Capacity

Indicator 2.1: Stable government funding and budgeting
Is school feeding included in national planning process and funded by government? *Government funding could be through central, regional, or local governments' budgets.
Is there a budget line for school feeding in the central government's budget?*
*Budget line is one solely allocated to NSFP and usually an amount revised on annual basis.
What is approximate government budget allocation for school feeding in local currency?
What is approximate budget allocation for all NSFPs in country in USD?
What %-ages of total NSFP budget allocation are from different funding sources?
Does private sector contribute to NSFP? If yes, how? Is there a mechanism in government budgeting process (central, regional or local) to accept funding from private sector for NSFP?
Are funds from government allocated for NSFP operations?
What is allocated budget per child or per year for NSFP?
Is national budget (at central level) allocated enough to cover all expenses in line with national policies and needs for NSFP?
Does each ministry (other than MoE) involved in NSFP have budget allocated to school feeding?
Do regions and/or districts have budget line for school feeding? If yes, is allocated budget adequate?
Is budget allocated at regional and/or district level for NSFP enough to cover expenses in line with national policies and needs?
Do schools have a budget line for school feeding? If yes, is allocated budget adequate?
Do implementers have capacity to plan and budget as well as request resources from central level?
Are school feeding funds disbursed to implementers in timely and effective manner?
How are funds disbursed? What existing mechanisms are in place to enable effective disbursement?

Policy Goal 3 – Institutional Capacity and Coordination

Indicator 3.1: National school feeding management unit, accountability structures, and coordinating with school-level structures
Is there specific ministry or institution with mandate of managing and implementing SF program(s)?
Is there specific unit at national level in charge of overall management of SF within lead institution and responsible for coordination between national, regional, or local levels?
Does SF unit have a clear mandate?
Does the responsible unit in charge of managing SF have sufficient staff to fulfil its responsibilities?
Are coordination mechanisms in place between government stakeholders (national, regional and/or school level)?
Is there any pre-service or in-service training programme in place to train staff on school feeding programme management and implementation?
Availability of relevant staff and resources at regional/district level.
Indicator 3.2: School-level management and accountability structures are in place
Do schools have mechanism to manage school feeding, based on national guidance (e.g., national implementation guidelines, manual or Sf decree)?
What is the level of implementation of national guidelines?
Indicator 3.3: Multisectoral steering committee coordinates implementation of national SF policy
Is a national formal steering committee in place?
What is mandate of steering committee?
What is name of this body?
How often does this body meet? Does it have a clear work plan and objectives?
Which sectors are part of steering committee?
Does steering committee involve partners or members that are not affiliated with government?
Has Ministry of Agriculture been involved in connecting SF program(s) with agricultural producers?
Is SF discussed in any national-level coordination body (TWG, larger steering committee or coordinating body) that deals with school health and nutrition, food security or nutrition?

Additional Sources of Guidance Questions for PG-2 and Financial Capacity (FC)

The guidance questions cited above for PG-2, drawn directly from the SABER-SF Questionnaire, are all presented under the single PG-2 indicator used in 2016 SABER-SF Framework Manual. As such, they do not align well to the two-indicator structure for PG-2 found in the (draft) “updated” SABER-SF Framework. Therefore, it is useful to also cite here the guidance questions found in the SABER-SF “Sampling Framework” developed for a Nepal SABER-SF Exercise, as these provide explicit alignment to the two separate PG-2 FC indicators utilized in the updated (draft) SABER-SF Framework. Moreover, review of the full scope of guidance questions in the “Sampling Framework”, across all five PGs, reveals other PG-specific guidance questions (i.e., for PG-1, PG-4 and PG-5) as also having a direct bearing on PG-2 Financial Capacity.

SABER-SF Sampling Framework (2021)

Indicator 2.1 - Implementation plan with adequate budget approved, timelines, clear milestones, coverage across spending categories (including institutional capacity) and funding from relevant sectors as necessary to fulfil agreed responsibilities.

- Is an implementation plan or workplan (IP/WP) being developed, approved or being implemented?
- Does the IP/WP include adequate timelines and milestones establishing clear responsibilities?
- Does the IP/WP include adequate budget for implementation?
- Are there separate and sufficient budget lines for running costs (staff salaries and benefits, infrastructure, equipment) as well as for foreseen activities (transport, DSA, venues, material, systems development, etc.) and capacity strengthening (training, online platforms, etc.)?
- Do other relevant sector plans reflect how school feeding can contribute to sector objectives?
- Do other relevant sector plans reflecting contributions to implementation including budget?

Indicator 2.2 - Resources matching implementation plan requirements allocated from national and stable sources, with funds disbursed in timely manner to carry out planned activities, accountability mechanism and integration into FMIS.

- Do the resources allocated to IP/WP match the required (“established”) budget?
- What are funding sources (e.g., general budget, special levies, trust fund, private sector or DPs)?
- Can school feeding managers and implementers count on resources matching approved budget?
- Is there a multi-year budget in place for SF?
- Are budgets routinely revised during implementation (up/down) or from year-to-year?
- Are funds disbursed to relevant SF implementers predictably to support planning, preparation and, in particular, procurement and delivery of food?
- How is transparency and accountability ensured for flow of funds from treasury/source of funds to implementers and for use in specific activities?

Questions with FC implications found under other PGs:

PG-1: Policy and Regulatory Framework

Indicator 1.2 – National policy or strategy fully articulated, embedded in development plans, endorsed and under implementation, with clear multi-sectoral objectives, institutional accountabilities and clearly describes how resources for implementation will be mobilised.

- Resource mobilisation - Does SF policy or strategy include clear indications on how resources for implementation will be mobilized?
- Regulatory framework - Is regulatory framework conducive to provision of SF, including any “protection” for NSFP budget and effective procurement rules?

PG-4 – Programme Design & Delivery

Indicator 4.3 - Programme implemented as foreseen in its design in efficient and effective manner.

- Service delivery (efficiency, effectiveness, timeliness, cost) - Does SF management have evidence of programme being implemented as planned, within foreseen budget (actual vs planned costs)?
- What is total cost of school feeding/child?
- Delivery: manner - Any issues with respect misuse of resources?
- Supply chains (efficiency and reliability) - Is food provided as planned (at agreed/planned costs)?
- Local farmer involvement - Do local farmers receive any support?

Indicator 4.4 - Functioning monitoring system is in place

- Periodic evaluations - Are periodic evaluations planned, budgeted and carried out?

PG-5 – Role of Communities and other Non-State Actors

Indicator 5.1 - Communities and private sector actors are aware of the programme and its objectives and are actively engaged

- Role of communities in programme implementation – Are communities expected/required to contribute to supporting SF program? What contributions do they make?
- Role of private sector in programme implementation - To what extent is private sector involved in SF activities, as suppliers, transport services, caterers or otherwise?

RBB SF Transition Framework (2021)

Finally, PG-2 guidance questions found in the RBB SF Transition Framework are also of interest, although as in the 2016 SABER-SF Manual, the guidance questions cited in the RBB SF Transition Framework are not differentiated across two separate PG-2 indicators. While there is some overlap in the scope of guidance questions presented in the RBB SF Transition Framework with those in the 2016 SABER-SF Manual, the RBB SF Transition

Framework also includes important questions not found in the 2016 SABER-SF Manual, including the following:

- Do government budget allocations including funding for a full scope of NSFP spending needs
(i.e., food, management, implementation, infrastructure, food safety, M&E and routine reporting)?
- What are the funding “modalities” (e.g., sector budget, earmarked revenue or special fund, etc.)?
- Has SF funding evolved over time to reflect changing costs and needs?
- Overall, what is the capacity of the government to finance programme?
- How is the government planning to fund SF in future?
- Has there been discussion of increasing government financial commitments to SF program?
- How does the national budget planning cycle work?
- Overall, how embedded is SF in national- and local-level planning and budgeting processes?
- Does the National SF Unit have adequate/effective capacity for budgeting and accounting?
- Is Unit effectively collaborating with finance experts (officials) in MoE & MoF to utilise their technical expertise?

Annex XI – CNM Tool

Capacity Needs Monitoring (CNM) Tool – Pathway 2 & Pathway 3

Sub-components and “dimensions” (assessment criteria) for “self-sufficiency”

Detailed capacity assessment criteria for specific CCS “pathways” show a substantive alignment to SABER-SF policy goals, including for PG-2 (FC) and PG-3 (ICC). Moreover, the CNM Tool includes some distinct complementary specific criteria (not found in the SABER-SF Framework) that can be useful for informing PG-2 (FC) and PG-3 (ICC) assessments. The following are the CNM Tool assessment criteria indicative of the high level of capacity development characterized as “self-sufficiency”, comparable to the SABER-SF Framework designation of “advanced”.

Given different “ordering system” used for CCS “pathways” (as compared to SABER-SF PGs), detailed criteria for assessing ICC-related capacities within Pathway 2 (4 of 5 sub-components) are presented first, followed by criteria used to assess FC-related capacities within Pathway 3 (4 sub-components).

Pathway 2: Institutional Effectiveness and Accountability

Institutional mandate and recognition

- Institution mandated to lead on implementation is recognised by all key players.
- It has widespread convening power.
- It can spearhead dialogue and action related to the policy agenda.
- Accountability framework includes regular monitoring, reporting and auditing against objectives
- It identifies obstacles to progress on regular basis and mitigates them in a timely manner.
- It determines, and has complete control over, the resources allocated to support its agenda.

Coordination mechanisms and accountability

- Multi-sectorial coordination mechanism critical to promoting relevant agenda is in place.
- It is functional at national, sub-national and local levels.
- It is effective and involves all relevant sectors, stakeholders and partners.
- Reporting lines for coordination between decentralised branches are well-defined and functional.
- Accountability across stakeholders at national, subnational, local and facility levels clearly defined.
- Accountability lines are widely known by all stakeholders and fully functioning.
- Other sector-specific coordination mechanisms integrate relevant objectives into their agenda.

Information management systems

- A formal digital information management system is in place capturing critical and relevant data.
- It allows for multiple levels of data disaggregation and analysis.
- It is fully functional at national, subnational and local levels as warranted by context.

- It captures data supporting regular and systematic reporting on institutional accountability.
- Control mechanisms and protocols are clearly defined and functional, ensuring data quality.
- End-users at all levels are equipped with requisite skills to use the system properly.
- End-users use system on regular basis, as an integral part of their daily operations.

National/local partnerships

- Strategic and operational partnerships to operationalise relevant agenda have been formalised.
- They have been formalised at national, subnational and local levels.
- They involve range of state, civil society, private sector and non-state actors with shared objectives.
- They have led to intentional actions to enhance relevant national programme implementation.
- They have led to tangible, documented and sustained changes in behaviours and/or practices

Pathway 3: Strategic Planning and Financing

Strategic planning

- Costed Action Plan/Roadmap/Implementation strategy exists to support specific agenda.
- It reflects considerations for effectiveness, efficiency and economy of implementation.
- It reflects gender budgeting considerations and ensures inclusivity and comprehensive coverage.
- It addresses support needs of institution/s mandated with and accountable for its implementation.
- It addresses operationalising support at national, subnational and local levels.
- It includes plans to acquire, develop and retain institutional resources (financial, human, material).
- It outlines implementation timelines, milestones and responsibilities.
- Where relevant, other sector-specific costed plans identify financial implications for integration.

Value proposition

- Support for the policy agenda is multi-sectoral.
- There is solid understanding of value proposition of investment.
- There is clearly articulated evidence-based analysis of context, needs and return-on-investment.

Sustainable financing

- Costed Action Plan fully funded through national budget lines, sectors, partners or non-state actors.

- It can avail of various complementary financing mechanisms or models.
- The resource base is well documented, stable and reliable.
- A wide network of partners supplies or contributes with required human, financial and other resources.
- Budget lines and plans exist at relevant subnational and local levels to cover implementation costs.
- At all levels, budgets and plans reflect principles and practices of gender-responsive budgeting.

Financial management systems

- Funds are disbursed to national, subnational and local levels for implementation.
- They are disbursed in a timely, effective, accountable and transparent manner.
- All implementers (at all levels) have capacity to plan and budget.
- They can request resources from central level and do so freely on an as-needs basis.
- Systems allow users to record expenditures and generate timely accurate reports.
- These can be aggregated at subnational & national levels and allow multiple levels disaggregation.
- Users at all levels have capacity to analyse budgets (vs actuals) and do so regularly.