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NATIONAL COSTS ASSESSMENT OF SCHOOL MEALS PROGRAMME IN THE GAMBIA

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ABSTRACT

School Meal Programme is an expensive venture that requires colossal investment over the years. The programme's cost continues to grow annually, hence the need to conduct a National Cost Assessment of the existing programme with a view of justifying a rationale for a continuation of the programme and for a smooth transitioning for more government involvement. The study was able to identify the costs drivers of the programme at the school and national levels. The cost per learner was also estimated at both levels. The costs drivers at the school level are: food cost, staff cost, transportation and logistics cost, capital cost, running cost and other cost. The major drivers of costs are running (i.e. administration and maintenance cost at the school level) food and capital costs which accounts for 42, 33 and 20 percent respectively of the total cost for 2014/15 academic year at the school level. At the central level the drivers are food cost and logistics, management and administration cost, staff cost and other running cost. The major cost driver at the central level is food cost. The cost per child of the school meals programme at the school level is GMD 562.70 or US$14.07 for 2014/15 academic year whilst for the national level cost per child is GMD431.80 or US$10.80. This variance can be explained by the fact that no cost is allocated for logistics, storage and utilities, management and administration and finally other running cost at the national level.

Keywords: School Meals Programme, Cost Assessment, Cost Drivers, Cost per Child, School, The Gambia

1. INTRODUCTION

School Meals Programme also referred to as School Feeding Programme, in this report they are used interchangeably. School meal is a safety net programme that provides nutritious diet to learners at the Early Childhood Development (ECD) and Lower Basic Sectors of our school system. The programme is currently managed by the World Food Programme (WFP) and the Ministry of Basic and Secondary Education (MOBSE) of the government of The Gambia.

This study intends to inform policy makers, donors and other partners of the total cost and cost-per child of the programme. The model used for the study is Investment Case Economic Model as expounded on in the methodology.

The results of the studyshows that the costs of feeding a learner for 2014/15 academic year are GMD562.70 and GMD431.80 (US$14.07 and US$10.80) at the school and national levels respectively. The variance in the result is explained in details at the study findings section of this report.

1.1 Background of study

According to WFP assistance on School Meals Project, "Establishing the Foundation for a nationally owned, Sustainable School Feeding Programme", focuses on strengthening the overall institutional and policy framework for a national school meals system and consolidating and improving the gains achieved in access to pre-primary and primary education. This is accomplished through direct support for school meals in the most vulnerable regions and districts. Key activities include the provision of daily mid-morning meals, nutrition education, improving household and community nutrition practices, and a pilot initiative on local procurement, which links school meals to local agricultural production.

1.1.1 Current School Meals Programme Implementation

Following a Systems Approach for Better Education Results (SABER) exercise in December 2014, a school meals master plan was prepared and validated. A cash transfer feasibility study was conducted, resulting in the selection of 24 schools to pilot two cash transfer models, namely: community decentralized local procurement and caterer system. Other major activities being planned was the development of a signed transition agreement with the government, institutional

capacity assessment and school feeding cost benefit analysis. Support was provided for the development of a social protection minimum package, through the United Nations (UN) Social Protection Working Group, which was finalized in April 2015, which includes school feeding.

The Ministry of Basic and Secondary Education, in partnership with WFP and other stakeholders conducted an operational review of the current school feeding programme through a mid-term review, conducted in the latter part of 2014. As part of this mid-term review, a national School Feeding capacity assessment was undertaken, using SABER methodology. This resulted in the establishment of benchmarks for the Gambia and an action plan on the way forward for school feeding in the Gambia (up to 2020).

While the potential benefits of school feeding are intuitively recognizable, programme costs pose the challenge of providing evidence on the quantifiable, monetary returns to the investment (Adelman et al. 2008). In response to this challenge, WFP and the Boston Consulting Group (BCG) developed the school feeding Investment Case (IC) model in 2009. Based on the available evidence, the IC model shows that school feeding is an effective and productive safety net, an investment in human capital, and an essential strategy to achieve Education for All.

1.2 National Cost Assessment Objectives

The main objective of the national cost assessment is to provide a realistic estimate of the costs of the Gambia's school feeding programme for 2014. The objectives are as follows:

(a) Provide an estimate of the actual costs of school feeding based on actual expenditures for the year 2014 (total and unit cost per child) broken down into five categories of costs (commodity, transportation, storage, administrative, staff and capital costs), including the costs incurred by both the Government, WFP and the community.
(b) Provide an analysis of the effectiveness of programs such that they are currently implemented, as well as recommendations provided for cost control

1.3 Justification/Need for the Study

According to the World Food Programme (WFP), the global food, fuel, and financial crises have reconfirmed the importance of safety nets in providing relief to the millions affected globally. School feeding is one of the most widely used in-kind safety nets in low, middle and high income countries as per the report by WFP. As a matter of consequence, therefore, there is an increasing need to assist governments design and implement school feeding programmes which can be sustainable investments in human capital (Bundy et al. 2009). The current framework for the designing of such programmes and strengthening of capacities is the Systems Approach for better Educational Results (SABER) in school feeding. As part of WFP's support to governments in the guide to transition and ownership, this set of analytical tools has been developed to help improve programme quality and reach sustainability. The tools focus on improving the

programme quality, effectiveness and efficiency and bringing the stakeholders to assess the capacities in terms of adherence to the 8 quality standards; and to identify areas of improvement.

The results of a cost assessment of the school feeding programme in The Gambia will inform decision making on central resource allocation as well as internal/external resource mobilization leading to a nationally owned and managed school feeding system. The analysis of this study will be used to help government in evaluating future costs of different programme options/modalities.

2. LITERATURE REVIEW

In the literature on school feeding programme, most studies focuses on impact evaluations of the school feeding programme. Several papers attempt to study the potential impacts school feeding programs (SFP) have on outcomes variables such as enrolments, dropouts, school attendance, health and nutritional status of children, and academic performances. However, little is known about the overall cost and benefit of school feeding in the Gambia.

The goal is to estimate all the costs of school-feeding programs in the Gambia, including costs to the WFP, costs to government, and costs to the community.

The cost determinants of school feeding are region, location of school (transport cost), salaries, management cost, food and commodity cost, capital cost, the number of children being fed, and other costs contributed by government and both cash and in-kind contributions of communities.

World Bank (1991) & Horton (1992)], as reviewed by Del Rosso (1999) found wide variations in the costs of school feeding. In the first study, 16 school-feeding programs in Latin America delivering 1,000 kcal for 365 days had costs ranging from US$10.95 to US$306.60 per year. In the second study, the cost of school feeding, standardized over 365 days and 1,000 kcal per day, ranged from US$19.25 to US$208.59 per year (1989 US dollars).

The Investment Case (IC) economic model of the Boston Consulting Group (BCG) divided the cost into Food Cost, Staff Cost, Transport and Logistics, Capital Cost, Running Cost an Other Costs.

Gaps in the Literature

There is no studies in the Gambia on national costing of School Feeding program. There is limited research in general on the cost per pupil for different cost components for school meals

programs. We sought to fill this gap with cost per pupil study of school meal programs in The Gambia.

3. METHODOLOGY

The study used Investment Case (IC) economic model of the Boston Consulting Group (BCG). Using the IC model the study was able to assess the monetary cost of the school meal programme.

The total costs from SMP is defined as

$$\textbf{Total Cost}\ (C_t) = FC_t + SC_t + TL_t + CA_t + RC_t$$

Where:

FC = Food Cost

SC = Staff Cost

TL = Transport and Logistics

CA = Capital Cost

RC = Running Cost

OC = Other Cost

Sampling and Data Collection

The sampling type employed for the study was simple random sampling, however the study ensured a proportional representation of the regions in other to give a true and fair picture of the school meal programme in all the regions. The table below shows the sample experimental schools from each region. Total School Meals' beneficiary schools were 582. Out of this total a sample of 33 schools were randomly selected as experimental schools whereas 10 schools were randomly selected as control schools however no meaningful analysis was done on the control schools due to data gaps, below was the sample structure:

Table 1: Sampling Structure

Region	Total Beneficiary Schools per Region	Experimental Sample (School Feeding Programme)	Control Sample (Non-School Feeding Programme)
Region 1	11	1	0
Region 2	40	2	2
Region 3	138	8	2
Region 4	77	4	2

Region 5	164	9	2
Region 6	152	9	2
Total	**582**	**33**	**10**

At the school level questionnaires were administered on the cost of school feeding program. At the community level, four questionnaires were administered at households in the various school catchment areas. At the central level, a cost questionnaire was administered and so was at the regional level. A focus group discussion questionnaire was also administered to representatives of the school management committee, mothers club, school farm committee, vendors, parents etc.

Table 2: Total Number of Respondents

Questionnaires	**No. of Respondents**
Experimental Schools	66
Households	167
Regional	6
Focus Group Discussion	33
Control School	10
Total	**285**

Instrumentation

Questionnaires were designed and utilized for data collection. They were divided into the following categories: Household Questionnaire; School Level Questionnaire for Costs; Regional Level Questionnaire for Costs; and Central Level Questionnaire for Costs.

4. FINDINGS

The study on National Cost Assessment employs qualitative and quantitative methods. Review of documents, meetings with WFP and MoBSE helped in designing the survey. Administering of questionnaires was done through personal interviews (school level, regional level and Central level surveys).

4.1 Cost Assessment

4.1.1 Analysis of School Costing

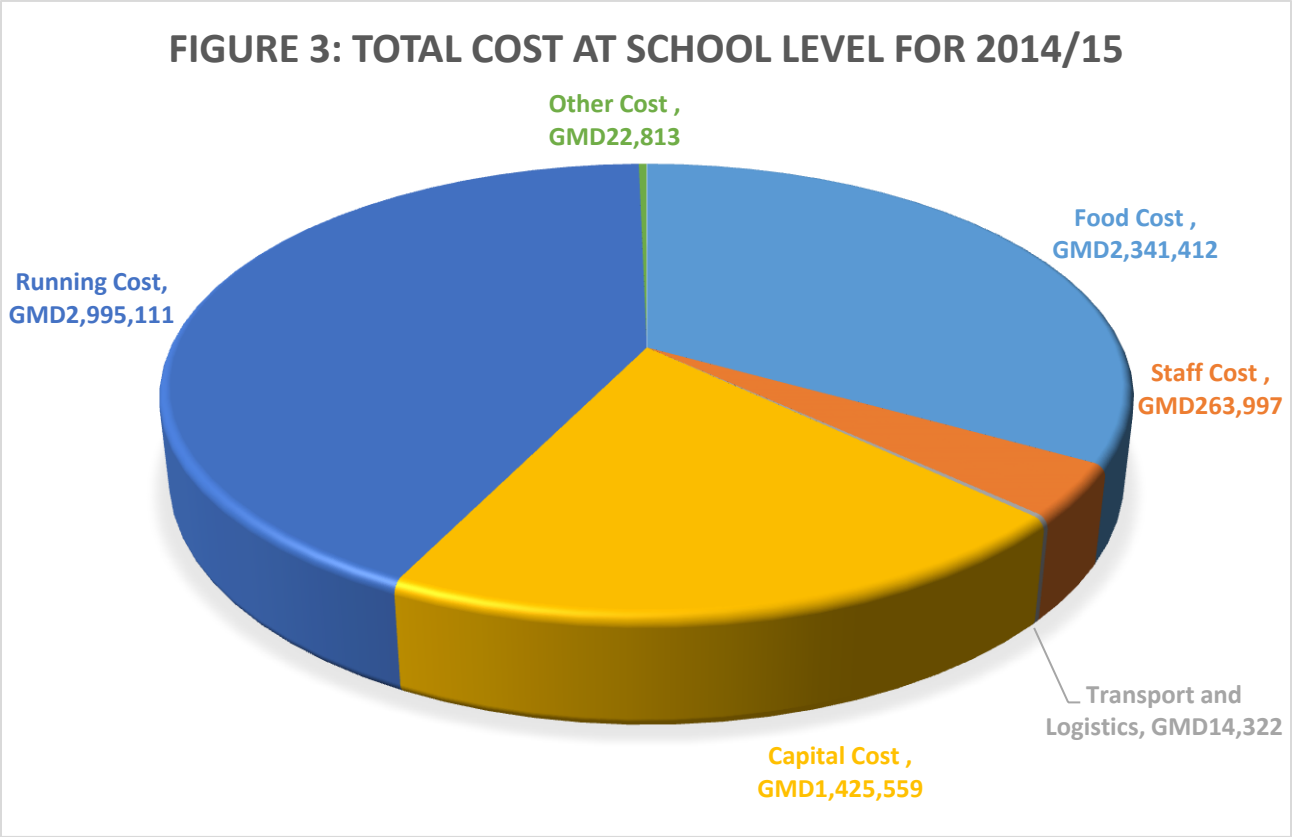
In trying to establish the cost of running the School Meal Programme (SMP) at the school level, the study put the drivers of cost into one of six categories. These categories were; (1) Food Cost (2) Staff Cost (3) Transport Cost (4) Capital Cost (5) Running Cost and (6) Other Costs.

The costing of the SMP was undertaken for the purpose of establishing the cost per child/pupil for running the SMP for the 2014/2015 school year. It is therefore necessary to establish what it will cost to run the present SMP at the school level. For this purpose, 33 benefiting schools from the six education regions in the Gambia were randomly selected and administered the school costing instrument for the study. From the study, the 33 schools combined had a total enrolment of 12,551 pupils for the 2014/2015 school year and the total cost established from the study for running the SMP for the same year in these schools stood at GMD 7, 063, 213.78(US$ 176, 580.34). The average cost per child 2014/15 is GMD 562.76 (USD14.07). The running cost per child is the highest cost component (US$ 5.97) followed by food cost per child of US$ 4.66 and capital cost per child of US$ 2.84. The breakdown of the cost per pupil is provided in table 3 and figure 3 below.

Table 3: Breakdown of Cost per pupil at the School Level

COSTS	**Number of Pupils 12551**			
	GMD	Average GMD per pupil	US$	Average US$ Per pupil
Cost 1 (Food)	2,341,411.90	186.551821	58535.3	4.663795713
Cost 2 (Staff)	263,997.00	21.0339415	6599.925	0.525848538
Cost 3 (Transport and Logistics)	14,322.00	1.14110429	358.05	0.028527607
Cost 4 (Capital)	1,425,559.38	113.581339	35638.98	2.839533105

Cost 5 (Running Cost)	2,995,111.00	238.635248	74877.78	5.965881603
Cost 6 (Other)	22,812.50	1.81758426	570.3125	0.045439606
TOTAL	7,063,213.78	562.761037	176580.3	14.06902239



A. FOOD COST

The study investigated expenditures on the SMP relating to items such as condiments purchased for daily cooking i.e. pepper, onions, sorrel, eggplant etc. and expenditures on the production of some food items used in the SMP for the 2014/15 school year. The survey established that for the school year under review food cost was GMD 2, 341, 411.9 (US$ 58, 535.30)[1]. Here we include the community's and students' contribution which amounts to GMD 1, 429, 161 (US$ 35, 729.03) and expenditures on condiments on a normal round for the year totaled GMD 912, 250.9

[1] At an exchange rate of 40 Dalasi to 1 Dollar

(US$ 22, 806.27). Thus, making food cost the third most important driver of cost for the SMP at the school level at 33 percent of total cost.

B. STAFF COST

The SMP require the labor hour of Food Management Committee (FMC) in beneficiary schools. Almost 100 percent of the labor hour is provided by the cooks with some FMC members present in the school based on their different roles. Since the only significant labor hour contributions accrued from cooks and the fact that reward for cooks was the only evident indicator under this section. They are usually compensated for their time in the SMP with one bag of rice each for every feeding month in the academic year. This we did by assuming the average market price for a bag of rice in the given community of these schools for the year under review. Our calculations yield an amount of GMD 263, 997 (US$ 6, 599.93) towards maintaining cooks for the 2014/15 school year. This accounts for 3.7 percent of the total cost of running the SMP. This cost category is not significant in terms of cost although very important contribution to the SMP.

C. TRANSPORT COST

Under this component, the instrument centered on the expenditures incurred in terms of fares to the nearest market for the purchase of condiments needed for daily cooking and also the expenditure made in cases where trucks transport food commodities from central warehouse get stuck due to poor road conditions especially during the raining season and the school had to help in transporting supply locally to the school. This mostly happens during rainy seasons when most roads leading to villages off the main highway are not passable. This component of the total cost amounts to GMD 14, 322 (US$ 358.05) for the 2014/15 school year and by extension a GMD 1.1(US$ 0.03) per pupil towards transport. This accounts for 0.2 percent of the total school cost. This is quite insignificant as most transportation cost is handled from the central level and the purchase of condiments is usually done from within the schools' communities thus requiring minimal or no cost.

D. CAPITAL COST

Here we investigated how much was spent on the constructions of structures such as Kitchen, Store and Dining Hall used specifically for SMP. For the 2014/15 school year, the combined cost of these structures at book value stood at GMD 1, 425, 559.38 (US$ 35, 638.98). Of this amount, kitchen accounts for GMD 1, 227, 270.502 (US$ 30, 681.76), Store accounts for GMD 176, 688.88 (US$ 4, 417.22) and Dining Hall accounts for GMD 21, 600 (US$ 540). These were arrived at after depreciating these structures at their respective rates of 4 percent, 10 percent and 16.7 percent using the straight line method. On average the total capital cost at school level is proportioned into 86 percent accruing to Kitchen, 12.5 percent to store and 1.5 percent to dining halls. This makes sense since the most important structure for the SMP is kitchen, then store and finally dining hall. We found that about 80 percent of the respondents had kitchen whereas about

27 percent reported having store and just 9 percent with dining halls. Capital cost is the third most important cost driver for the SMP at school level accounting for about 20 percent of the total cost.

E. MANAGEMENT & ADMINISTRATION COST (RUNNING COST)

The fifth cost category investigated in the study relates to management and administration cost. It includes expenditure on cooking fuel, maintenance of eating and cooking utensils, maintenance of water source as a proxy for expenditure on water, and waste management. For the 33 sampled schools, this cost summed to GMD 2, 995, 111 (US$ 74, 877.78) for the 2014/15 school year. It constitutes the largest part of the school level cost of the SMP making up 42 percent hence, making the management and administration cost per pupil at GMD 238.6 (US$ 5.97).

F. OTHER COST

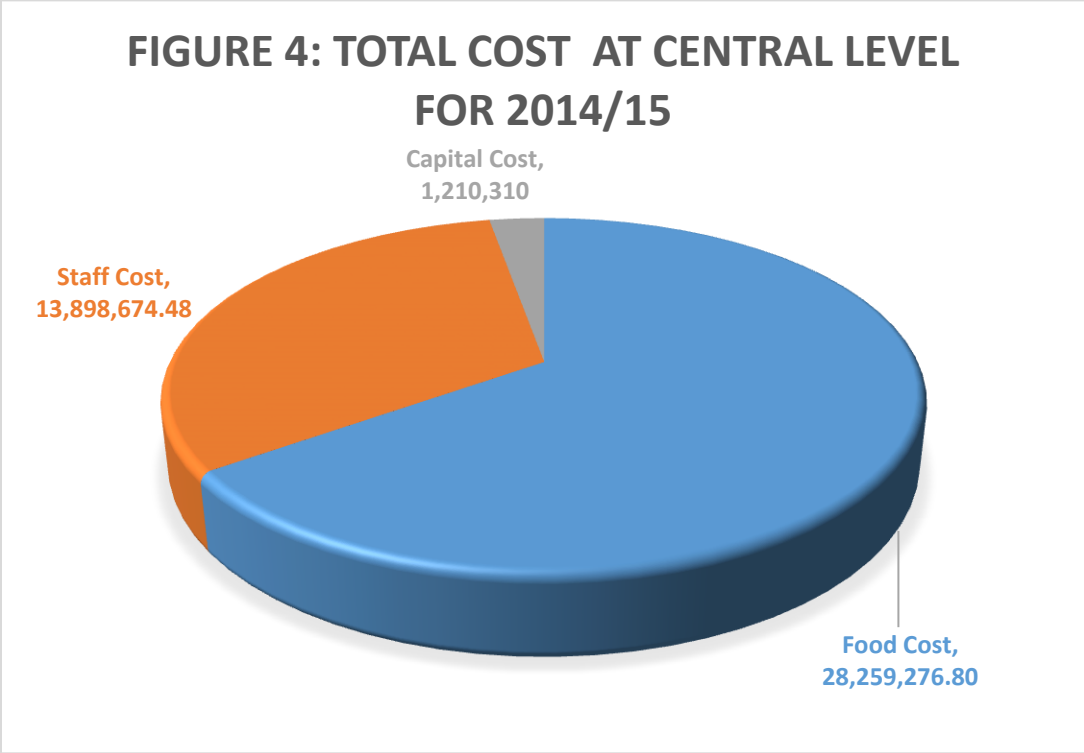
This component of the cost was included so that if there were any cost incurred that do not fall under any of these categories could be reported. It is mostly miscellaneous expenses such as expenditures on matches, kerosene, or renting wheel barrow for the disposal of waste. The reported amounts from the 33 schools are GMD 22, 812.5 (US$ 570.39) which accounts for about 0.3 percent of the total school cost. Other cost per pupil equals GMD 1.8 (US$ 0.05) for the 2014/15 school year.

4.1.2 Central Level Costing

At the central level cost incurred toward the SMP centered on the following categories; Food/commodity Cost, Logistics, Storage & Utilities Cost, Management & Administrative Costs, Staff Cost, Capital Cost and Other Running Cost. Food/commodity cost includes expenditure on rice, salt, split peas, and vegetable oil. Logistics, Storage & Utilities cost include expenditure on transportation to warehouse and to schools, storage cost, offloading/loading, fumigation and utilities such as electricity, water, phone etc. Management & Administrative Costs include expenses incurred on events and workshops, travel allowance, transportation and meals, rental stationary, advocacy and communication events etc. Staff Cost includes expenses made on coordination at central and regional levels, cooks, nutritionists, staff training etc. Capital cost relates the expenditure on desktops, printers, laptops, cooking/serving equipment, and structures such as kitchen, store and dining hall. Finally, Other Running Cost includes maintenance, replacement of cooking/serving equipment and waste management.

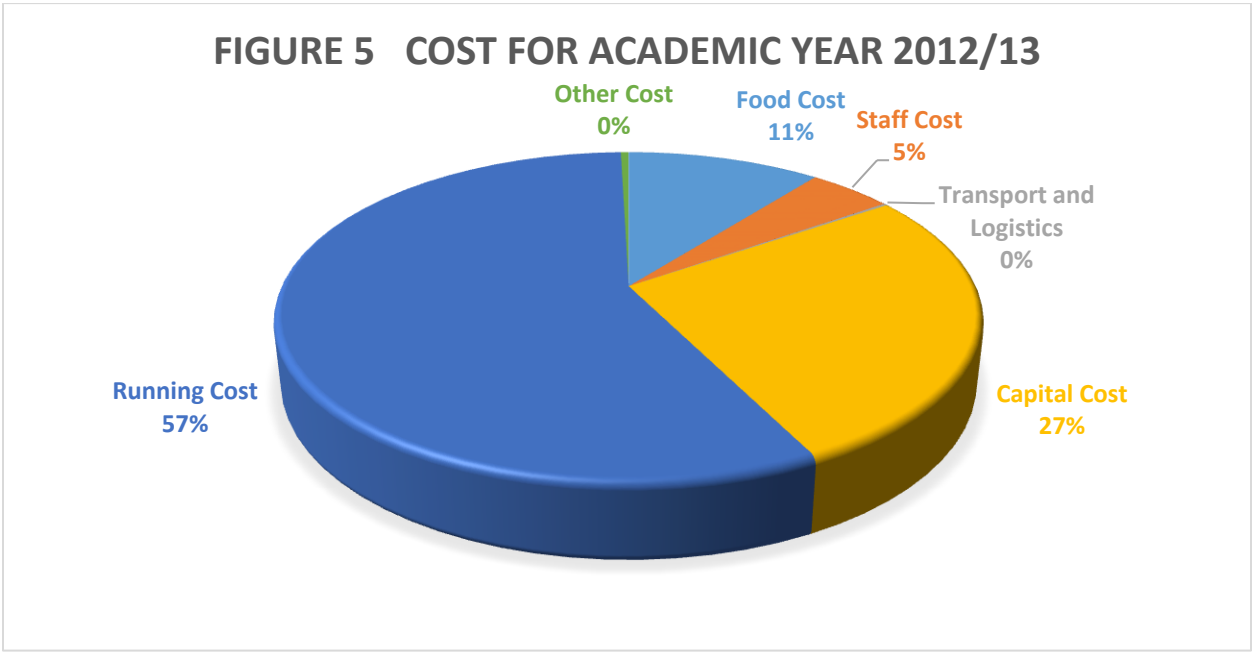
Three main institutions were identified as data sources for central level costing of the SMP. Namely, the World Food Programme (WFP) head office, The Ministry of Basic and Secondary Education (MOBSE), and the School Agriculture and Food Management Unit (SAFMU). The cost related data was provided by WFP. The total cost at the central level for the year under

review totaled GMD 43, 368, 260.28. This is arrived at by adding GMD 28, 259, 275.8 worth of food/commodity, GMD 13, 898, 674.48 of staff cost, and GMD 1, 210, 310 of capital cost (See figure below). Nationally, there were 100,425 pupils benefiting from the existing SMP. With this therefore, total cost per pupil at the national level stood at just GMD 431.8 which is a less than the school level cost per pupil for the same year. This difference can be largely explained by the fact that no cost was provided under Logistics, storage & Utilities Costs, Management & Administration Costs and other Running Cost. The Food/commodity cost per pupil stood at GMD 281.4, staff cost per pupil amounted to GMD 138.4 and capital cost pupil at GMD 12.0 for the 2014/15 school year. Hence, food/commodity cost accounts for 65.1 percent of the total cost at the central level of the SMP. Staff cost on the other hand accounts for 32 percent of the total cost. Whereas, capital cost as a proportion the total cost is about 2.9 percent.

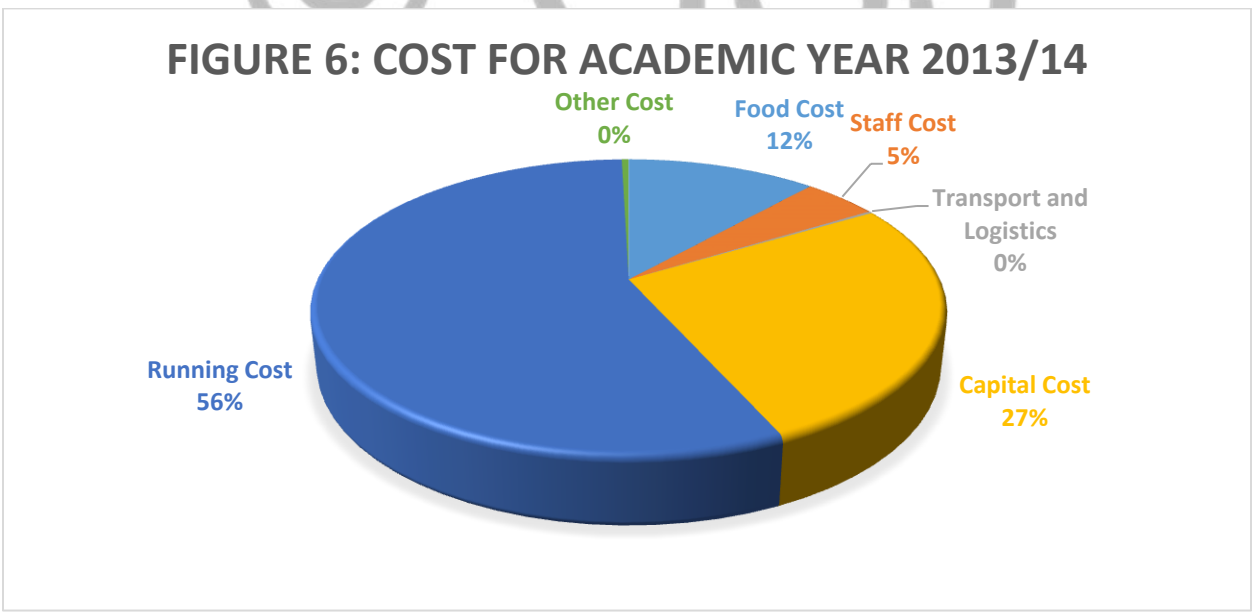


4.2 Cost Assessment 2012 - 2014

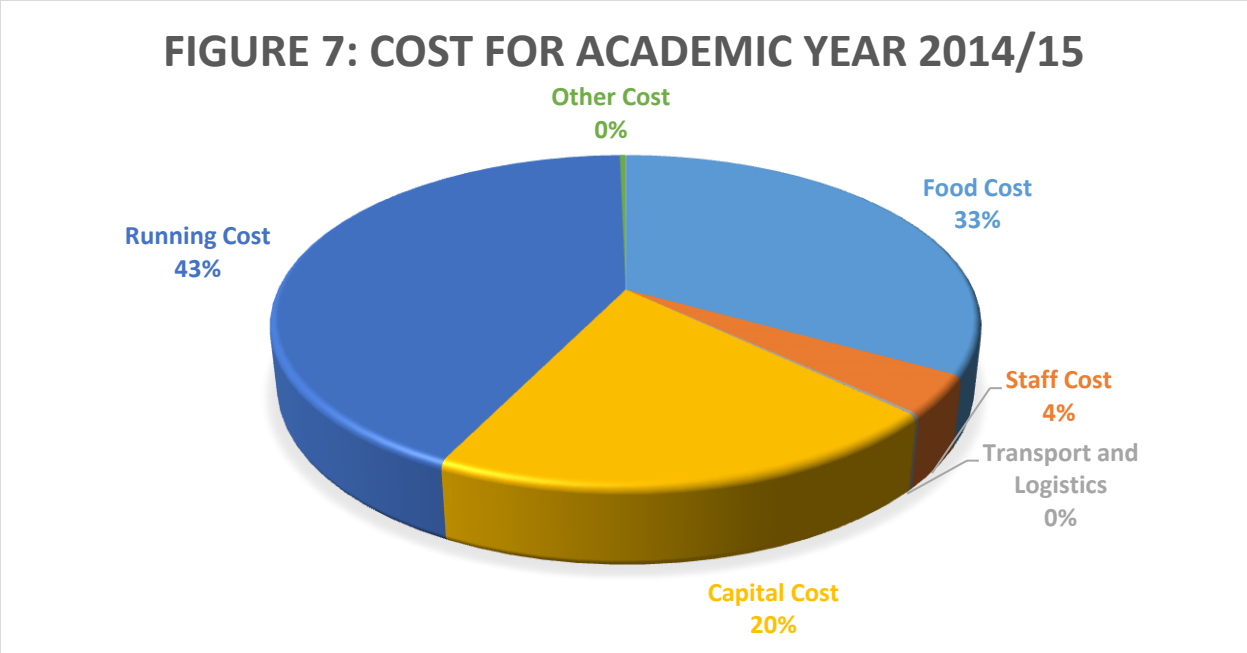
The cost components are commodity/food cost, capital cost, transport and logistics cost, staff, running costs and other costs. Cost of SMP have been increasing over the period 2012/13 to 2014/15. The cost components for the academic years 2012/13, 2013/14 and 2014/15 are discussed. The main cost driver in the three periods is the running cost (refer to figures 5, 6 and 7). The lowest contributors to cost are transport and logistics and staff cost. Most of the time schools do not spend on transportation and school staff use less time working on SMP related activities. The food cost has been increasing and in 2014/15, it reached 33% of the total cost of SMP at the school level. Capital cost ranges from 20 to 27%.



For the academic year 2012/13, the total cost was D5256267.50 and the main driver of school meals cost was running cost (57% of the total cost) followed by capital cost and food cost (accounting for 27% and 11% respectively).



For the academic year 2013/14, the total cost was D5295742.00 and the main driver of school meals cost was running cost (56% of the total cost) followed by capital cost and food cost (accounting for 27% and 12% respectively).



For the academic year 2014/15, the total cost was D 7040401.28 and the main driver of school meals cost was running cost (43% of the total cost) followed by food cost and capital cost. In this period food cost rose to 33% and capital cost to 20%.

4.3 National Costing

The cost of SMP to the country is defined as School level cost plus Central level cost. Table 4 provides the national cost of school meals program. Challenges were faced capturing transport cost, running cost and other costs at the Central level. At the national level the food cost is US$7.04 per pupil, Staff cost per pupil US$3.46 and capital cost per pupil of US$0.30.

Table 4: National Cost of SMP

Description	School Level (GMD)	USD	Central level (GMD)	USD
Food cost per pupil	186.551821	4.663795713	281.4	7.04
Staff cost per pupil	21.0339415	0.525848538	138.4	3.46
Transport cost per pupil	1.14110429	0.028527607	NA	NA

Capital cost per pupil	113.581339	2.839533105	12	0.30
Running cost per pupil	238.635248	5.965881603	NA	NA
Other cost per pupil	1.81758426	0.045439606	NA	NA
TOTAL	562.761037	14.06902239		

5. STUDY LIMITATIONS AND CHALLENGES

Data Collection at the School Level

1. Most schools visited had incomplete data on Educational Outcomes such as enrolment, cognition (National Assessment Test (NAT): Grade 3 and 5), attendance and dropouts.
2. Poor data management at school level due to improper handing over of files during teacher transfers
3. Accurate records was only available for previous academic year i.e. (2014/15)
4. Limited records on daily purchase of school meals condiments in most of the schools
5. The calculation of Income Transfer using the Way-Bill was a problem due to poor ink quality at school
6. Valuation of in-kind contribute was a problem at schools
7. Valuation of Capital asset (Kitchen & Food Store) was a problem

Data Collection at the Regional Level

Regional offices cannot provide information on educational outcomes for regional enrolment, regional cognition (NAT: Grade 3 and 5), regional attendance and regional dropouts rates.

Data Collection at the Household Level

Limited problems were encountered at the household level once the questionnaire was properly administered

Data Collection at the Community Level (FGD)

In some communities it was difficult to get equal representation of participants to join the FGD: Equal representation of Food Committee members and Mother's Club Committee members

Data Collection at the Central Level

1. Data on Educational Outcomes is yet to be accessible for the study period, especially for: cognition (NAT: Grade 3 and 5)
2. There was a problem having the cost of deworming per child to calculate the indictor on healthier and longer life

6. CONCLUSION AND RECOMMENDATIONS

The study on National Cost Assessment of the school meals programme illustrates the costs drivers of the existing programme at the school level and the central level. In view of these appropriate steps can be taken to manage the drivers at both levels in other to make the programme more cost effective and better managed. The cost per child for both the school level and central was established at GMD652.7 and GMD431.8 respectively, leading to consolidated cost of D1084.50 per child /annum ($ 27.11 per child per annum). As explained earlier the reason for a high cost at the school level is because no cost was provided for logistics, storage & utilities, management and administration and other running costs at the central level. Having comprehend the costs nature of the existing programme at both levels policy maker and planner can now be in a position to formulate and plan future school meal programmes that will optimize its benefits and reduce its costs for posterity.

We hereby make the following recommendation:

1. The need to devise ways and means to reduce the cost of the programme especially at the school level to make the programme more cost effective
2. The smoothening of supply cycle to avoid stock out situation, so that schools will not spend unnecessarily in the purchase of food condiment
3. There is a need for all relevant stakeholders to periodically meet to assess and evaluate the cost of the programme at all levels so that the programme will continuously be effectively designed and implemented
4. For schools to upkeep their stores and kitchen
5. The need for basic training for School Managers on data entry
6. For MoBSE and WFP to engage the National Assembly on SMP
7. To harmonize all safety nets programmes in the Gambia
8. The study to captured age variations, gender and regional dimensions
9. Partnership strengthening to include local farmers who will be trained and supported (training) in food preservation and processing
10. For Agriculture (due to their role in food security) to take a bold step by supporting women and local food suppliers at the grass root level for increased productivity
11. For consultants, together with MoBSE and WFP to meet with National Assembly Members and Cabinet for discussions on the sustainability of the SMP

12. Need to promote and domesticate local procurement to minimise cost and improve development at community levels
13. Decentralise the management of the SMP to improve efficiency; and also include the SMP into our National Development Plans (NDP) to enhance cost reduction
14. To be innovative by taxing as low as one Dalasi on the price of fuel so that funds will be generated in support of the SMP. This same tactic can be used on the GSM companies
15. There need to be established, functional, and secured year-round school gardens to support the SMP
16. Promote local meals such as 'cherreh', as part of the meals prepared at schools
17. Establish and support summer farms in schools
18. In general, for cost control and effectiveness of the program, there need to be coordinated effort in terms of funds mobilisation, decentralisation, and domestication of food supply and procurement
19. The Team adapted purchase of food items locally for the School Meals Programme. However, the procurement procedures (stages) should be flexible for the small holder farmers.
20. The use of plastics plates and group eating by pupils should be discouraged
21. Provision of ideal dinning place
22. There should be timely disbursement of fund to the local farmers

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