



Methodological Approach | May 2024

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List of Acronyms

3FS	Financial Flows to Food Systems
AATI	African Agricultural Transformation Initiative
AGRA	Sustainably Growing Africa's Food Systems
ASPIRE	Atlas of Social Protection Indicators of Resilience and Equity
CFS	Committee on World Food Security
COFOG	Classification of the Functions of Government
CRS	Creditor Reporting System
DAC	Development Assistance Committee
FAO	Food and Agriculture Organization of the United Nations
FLC	Financial Lever of Change
GAIN	Global Alliance for Improved Nutrition
GDP	Gross Domestic Product
GFFN	Good Food Finance Network
HLPE-CFS	High-Level Panel of Experts on Food Security and Nutrition
IFAD	International Fund for Agricultural Development
IICA	The Inter-American Institute for Cooperation on Agriculture
IMF	International Monetary Fund
MAG	Ministries of Agriculture and Livestock
MAFAP	Monitoring and Analysing Food and Agricultural Policies
ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
OOF	Other Official Flows
SDG	Sustainable Development Goals
SUN	Scaling up Nutrition Movement
UNFSS	United Nations Food Systems Summit
WB	World Bank

TRACKING FINANCIAL FLOWS TO FOOD SYSTEMS (3FS) METHODOLOGICAL APPROACH

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I. INTRODUCTION

1. At the 2021 United Nations Food Systems Summit, governments, development partners and the private sector committed to financing national pathways for food systems transformation, moving away from practices that harm people and the planet. Meeting financial targets for food systems transformation requires knowing how much funding is going to food systems, where, and for what purpose. Yet, a major knowledge gap facing decision-makers and stakeholders is that there is limited evidence on how countries and the global community are financing food systems transformation. Specifically, the volume and targeting of the financial flows to food systems, gaps and needs at country and global levels are unknown.
2. The tracking of financial flows to food systems (3FS) is a response to the lack of evidence on financial flows to food systems, considering that impactful financing decisions need timely and high-quality information. The aim of the 3FS is to provide updated information on the financing to food systems at country and global levels. To achieve this, the 3FS takes a system approach. Building on the definition of food systems by the High-Level Panel of Experts on Food Security and Nutrition of the Committee on World Food Security (HLPE- CFS)¹, the 3FS provides much needed evidence on financial flows to key food systems components, namely agricultural development and value chains, infrastructure for food systems, nutrition and health, climate change and natural resources, and social assistance (including food assistance). The user-approach of the 3FS is to translate complex financial data into simple visuals that provide decision-makers and stakeholders with reliable and comparable data over the years to assess trends in financial flows to food systems.
3. Developing a methodology to estimate financial flows to food systems is a new undertaking which comes with inherent limitations. For instance, with different views across institutions, governments and stakeholders, there is not yet a consensus on the definition of food systems. Further, the classification of activities across food systems components is challenging because some have a cross-cutting nature². Furthermore, there are important data limitations in the coverage and granularity of financial flows to food systems at country and global levels, posing inherent constraints to their monitoring.
4. This document summarizes the 3FS methodological approach for tracking financial flows to food systems, which was built around three key decision areas: (i) Which type of financial flows to consider?, (ii) Which definition framework to use in measuring financial flows to food systems?, (iii) What is the approach to determine whether an expenditure is targeted at food systems? The methodology concludes with the key values and limitations of the 3FS.

¹ The definition of food systems follows HLPE (2014). [Food losses and waste in the context of sustainable food systems. A report by the High-Level Panel of Experts on Food Security and Nutrition of the Committee on World Food Security](#), 2014. For this methodology paper, we also utilize the more detailed analysis of food systems in HLPE (2017). [Nutrition and food systems. A report by the High-Level Panel of Experts on Food Security and Nutrition of the Committee on World Food Security](#). We acknowledge that there are other definitions and that universal consensus on this topic does not yet exist (more on this below).

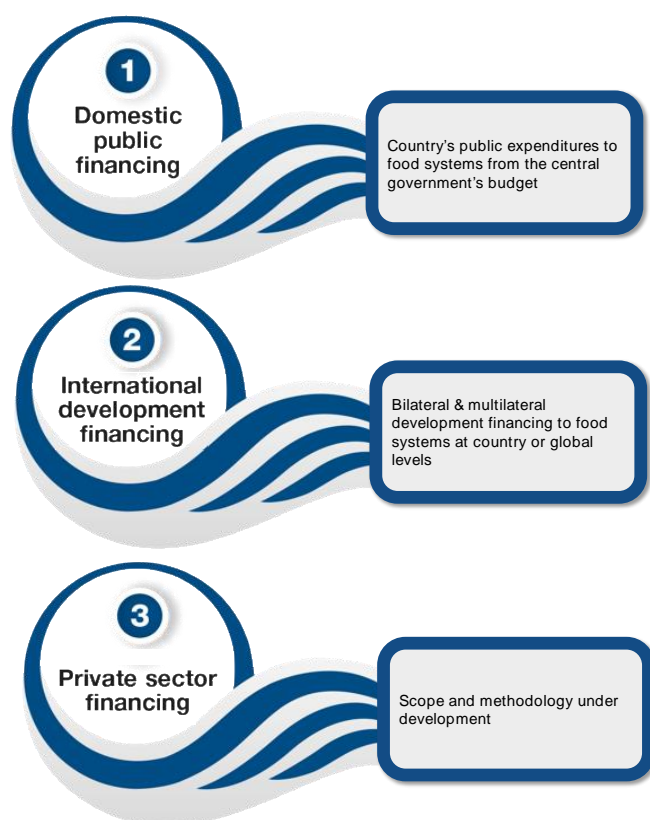
² Section V discusses in greater detail the limitations of the 3FS tool, including different opinions on which financial flows are related to food systems and their components.

II. 3FS METHODOLOGICAL APPROACH

1. KEY DECISION AREA 1: WHICH TYPE OF FINANCIAL FLOWS TO CONSIDER WHEN TRACKING FINANCING TO FOOD SYSTEMS?

5. The 3FS aligns with the Sustainable Development Goals' financing strategy and tracks three financial flows to food systems³:
- Domestic public financing, covering a country's public expenditures to food systems from the budget of the government.
 - International development financial flows, which include bilateral and multilateral development financing to food systems at country and global levels, aligning with the OECD definition.
 - Private sector financial flows (methodology under development). Depending on feasibility, it will consider other flows, including those related to consumption and production activities within food value chains, the banking system, and capital market operators.⁴

Figure 1: Financial Flows to Food Systems



³ The SDG financing strategy emphasizes the importance for low-income countries to mobilize and manage three key sources of financing within a National Integrated Financial Strategy: 1) Domestic public spending, 2) international development financing, and 3) private-sector financing. Jeffrey Sachs et al. UN Sustainable Development Solutions Network (SDSN). SDG costing & financing for low-income developing countries, 2019.

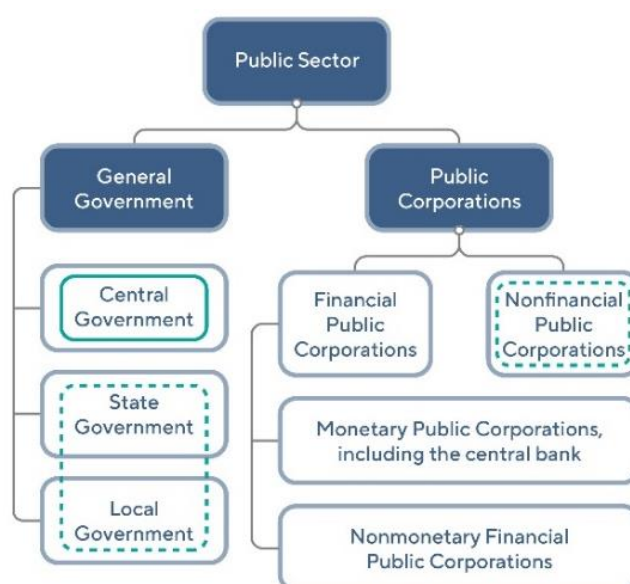
⁴ A detailed disaggregation of financial flows can be found in Díaz-Bonilla, Swinnen, and Vos, "Financing the Transformation to Healthy, Sustainable, and Equitable Food Systems," in GFPR IFPRI 2021 and UNFCCC SCF Biennial Assessment and Overview of Climate Finance Flows, 2021.

6. It is expected that high-income countries using the 3FS to assess financial flows to food systems would focus on domestic public financing and private sector financial flows.

A. Domestic public financing

7. To measure domestic public financing to food systems, the source of data is a country's executed national budget as reported annually by the central government. To determine which funds to consider in the national budget, the 3FS aligns with the IMF's definition of the public sector and levels of government (figure 2). The 3FS currently measures domestic expenditures to food systems from the central government, based on the availability of data. It also considers expenditures from state and local governments (not all countries will have all three levels) and public corporations (non-financial) that are reflected in the national budget. It is noted that fiscal accounts usually include international development financial flows executed through the national budget.⁵ While the 3FS analyzes expenditures to food systems at this stage, it does not incorporate the revenue side (e.g., tax collection)⁶. The tagging of the national budget allocated to food systems allows the establishment of a baseline to measure trends in the government's domestic public financing to food systems. It also allows the government to assess its spending on food systems, distribution, and alignment with national priorities.

Figure 2: The Public Sector⁷



B. International development financial flows

8. To measure international development financial flows to food systems, the source of data is the OECD's Creditor Reporting System (CRS) Aid activity database. The CRS is the only source of reliable, comparable, and complete data on development assistance, including information on how much donors spend, the geographical distribution and for what purpose. It contains the official data

⁵ Therefore, domestic public financing and international development financing should not be added up to estimate a total from both flows.

⁶ Additionally, at this stage, "tax expenditures" are excluded, referring to revenue losses resulting from incentives like tax exclusions, exemptions, deductions, credits, preferential rates, or deferrals, which are not consistently reported in government budgets.

⁷Source: IMF (2001) [Government Finance Statistics Manual](#).

provided by DAC Members, other bilateral providers of development cooperation, multilateral institutions, and philanthropic foundations on an annual basis. Through the CRS, the 3FS tracks bilateral and multilateral financial flows to food systems. The OECD defines multilateral financial outflows as the activities financed from the multilateral institutions' regular budgets. Bilateral financial outflows are the activities undertaken directly between a donor and recipient (or executed by national or international non-governmental organizations active in development on behalf of the donor), and promotion of development awareness and other development-related spending in the donor country (e.g., debt reorganization, administrative costs). In line with the CRS, the 3FS tracks bilateral outflows directed at the food systems from:

- The Development Assistance Committee (DAC), which brings together many of the largest OECD countries that provide aid. OECD DAC is currently composed of 32 members: Australia, Austria, Belgium, Canada, Czech Republic, Denmark, European Union, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Korea, Lithuania, Luxembourg, The Netherlands, New Zealand, Norway, Poland, Portugal, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, United Kingdom, and United States⁸. Contributions from DAC Members to the regular budgets of the multilateral institutions are excluded when counting bilateral aid. The contributions to multilateral institutions are available in the aggregated DAC statistics under the Multilateral Official Development Assistance.
 - Non-DAC members: OECD members who are not members of the DAC can take part in official DAC meetings and the thematic work of the DAC's subsidiary bodies.
9. Leveraging the CRS database, the 3FS distinguishes between three types of international development financing:
- **Official Development Assistance (ODA):** Defined as government aid aimed at fostering economic development and improving the welfare of developing countries on the DAC list of ODA recipient countries. ODA is provided by official agencies, including state and local governments or their executive agencies. Each ODA transaction is concessional, including grants or loans with favorable terms to support development efforts.
 - **Other official flows (OOF):** Defined as official sector transactions that do not meet ODA criteria. These encompass grants to developing countries for representational or commercial purposes, and official bilateral transactions intended to promote development but having a grant element of less than 25%. They are any official bilateral transactions primarily facilitating exports.
 - **Philanthropy:** Defined as aid from private philanthropic foundations engaged in development work.

C. Private sector financial flows

10. The objective going forward is to expand the 3FS to track the level and quality of private sector financial flows related to food systems. The main challenge in developing a methodology to measure private sector financial flows to food systems is the source of data, considering that financial data related to food systems from private companies and operators is not publicly available.

⁸ [OECD](#).

2. KEY DECISION AREA 2: WHICH DEFINITION FRAMEWORK TO USE TO MEASURE FINANCIAL FLOWS TO FOOD SYSTEMS?

11. To measure financial flows to food systems, the 3FS methodology refers to leading definitions and methodologies regarding food systems.

A. Alignment with the United Nations High-Level Panel of Experts on Food Security and Nutrition of the Committee on World Food Security (HLPE-CFS)

12. The 3FS is aligned with the definition of food systems by the United Nations High-Level Panel of Experts on Food Security and Nutrition of the Committee on World Food Security (HLPE-CFS)⁹ which is as follows:

"Food systems are all the elements (environment, people, inputs, processes, infrastructures, institutions, etc.) and activities that relate to the production, processing, distribution, preparation, and consumption of food and the outputs of these activities, including socioeconomic and environmental outcomes".

13. The HLPE-CFS definition emphasizes the multidimensional nature of the food systems encompassing major sub-systems, including food supply, accessibility, and food quality, as well as their environmental and socio-economic outcomes. This definition also reflects the interconnectedness and interdependence of the sub-systems.

14. Building on the HLPE-CFS definition, the 3FS methodology draws on the Classification of the Government Functions (COFOG) to determine the categories of public expenditures that relate to food systems. Adopted by major international institutions (IMF, UN, Eurostat, and OECD), the COFOG classifies government expenditures from the System of National Accounts by the purpose for which the funds are used. The accounts of all UN Member States are presented under these functions. The 3FS utilizes the COFOG to identify expenditures that qualify as food systems-related to facilitate identification by policymakers and ministries of finance. An advantage of using the COFOG categories is that different countries can be broadly compared.

15. The COFOG classifies government expenditures into ten main functions, i.e., the purpose for which the funds are used. These functions are designed to be general enough to apply to different countries.

COFOG 10 main functions

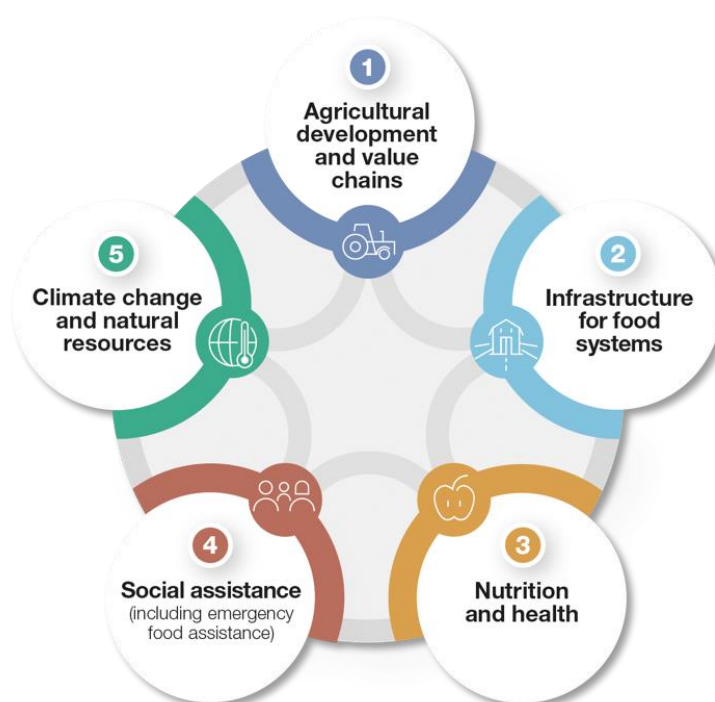
- | | |
|-----------------------------|--------------------------------------|
| 1. General public services | 6. Housing and community affairs |
| 2. Defense | 7. Health |
| 3. Public order and safety | 8. Recreation, culture, and religion |
| 4. Economic affairs | 9. Education |
| 5. Environmental protection | 10. Social protection |

⁹ Acknowledging that there are several definitions of food systems across different institutions, the 3FS uses the definition by the UN-HLPE on Food Security and Nutrition of the Committee on World Food Security.

16. These 1st level functions are further split into 'groups' (levels 2–3). For example, economic affairs are split into agriculture, forestry, fishing, etc.¹⁰ Based on the COFOG, the 3FS methodology identifies the categories of public expenditures that relate to the food systems, namely: (i) Economic Affairs, specifically agriculture and value chain development and infrastructure; (ii) Health and specifically nutrition, (iii) Environmental protection, and (iv) Social protection. Drawing on these categories, the 3FS identifies five interconnected “*expenditure components*” for food systems, namely:

- Agricultural development and value chains
- Infrastructure for food systems
- Nutrition and health
- Social assistance (including emergency food assistance)
- Climate change and natural resources

Figure 3: 3FS Five Food Systems Expenditure-Components



17. These five interconnected food systems expenditure components underwent validation from the 3FS Strategic Advisory Group and pilot countries to ensure their relevance in measuring financial flows to food systems. The five expenditure components encompass the issues of food supply, availability, and quality as well as their environmental and socio-economic outcomes as defined by the HLPE-CFS. They broadly correspond to the structure of ministries to cover these thematic areas and therefore also how the government budgets are structured¹¹. The expenditure components also relate to the five action areas for food systems transformation identified at the 2021 United Nations Food Systems Summit (UNFSS):

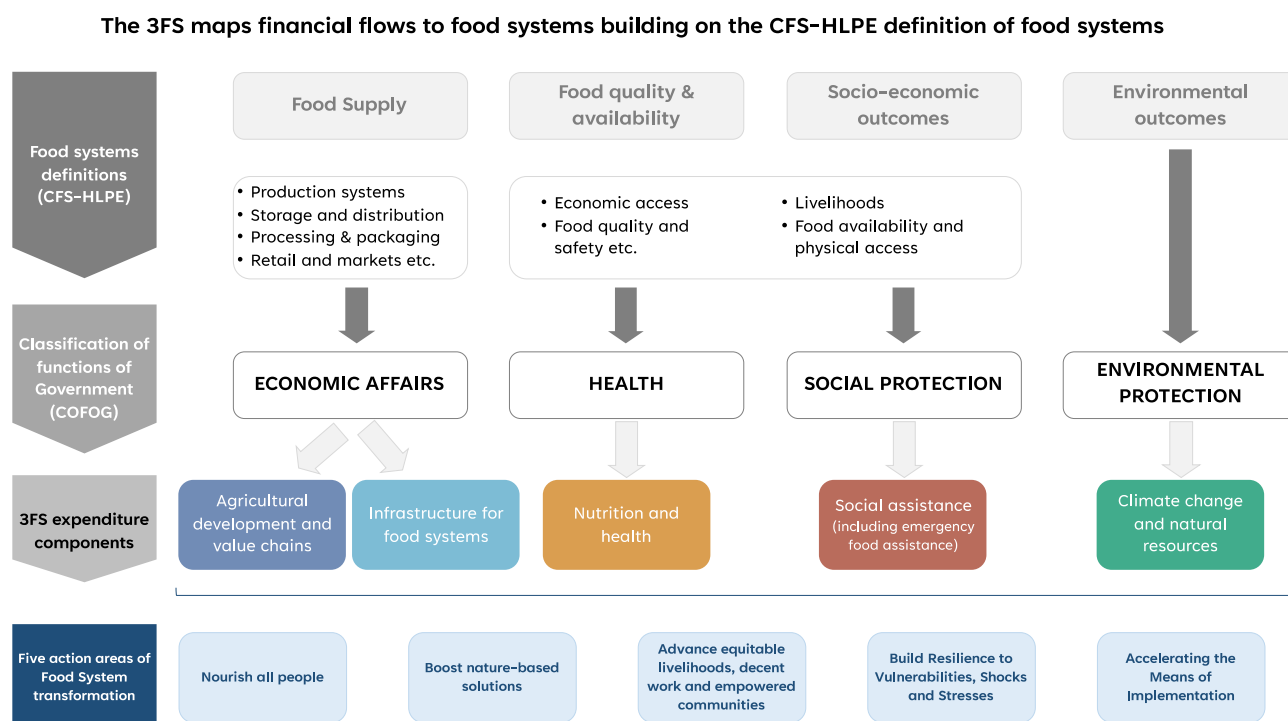
¹⁰ Refer to section III.A for more detailed information on COFOG functions and levels.

¹¹ The structure of five “expenditures-components” is to allow comparability across countries. However, the specific functions of ministries may differ between countries, which may lead to somewhat different results of the 3FS and detailed expenditure reviews of an area, for instance agriculture. The 3FS follows a standardized application across countries of what activities and functions to consider, while an expenditure review of agriculture in a country must necessarily focus on the activities/functions in that context. Therefore, the estimates should be reliable but not necessarily the same.

- (1) Nourish All People
- (2) Boost Nature-based Solutions
- (3) Advance Equitable Livelihoods, Decent Work and Empowered Communities
- (4) Build Resilience to Vulnerabilities, Shocks and Stresses
- (5) Accelerating the Means of Implementation

18. The 3FS is utilizing the same food systems expenditures components to identify international development financial flows to food systems.

Figure 4: Structured Approach to Determine “Expenditure Components” for Food Systems¹².



19. As a final step, the 3FS draws on the established and leading methodologies to determine the activities and expenditures that are relevant for each food system expenditure component. Thereby, the 3FS is leveraging existing work and expertise as well as building the trust required for implementation.

Food Systems Expenditure-component	Leading methodology for selection of food systems-related expenditures
1. Agricultural development and value chains	Monitoring and Analyzing Food and Agricultural Policies (MAFAP) – Food and Agriculture Organization of the UN (FAO)
2. Infrastructure for food systems	Monitoring and Analyzing Food and Agricultural Policies (MAFAP) – Food and Agriculture Organization of the UN (FAO)
3. Nutrition and health	Scaling-up Nutrition (SUN) Approaches for Nutrition Costing and Financial Tracking
4. Social assistance (including emergency food assistance)	Atlas of Social Protection Indicators of Resilience and Equity (ASPIRE) – The World Bank (WB)

¹² See Annex 2 and 7 for details of the COFOG and CRS codes that relate to each of the food system expenditure-components.

20. A challenge in developing the 3FS was that when these methodologies are applied simultaneously, there are overlap and differences in the classification of expenditures. For instance, FAO-MAFAP classifies expenditures to produce fruits and vegetables under agricultural development and value chains, while the SUN methodology classifies them as nutrition expenditures. The ASPIRE methodology of the World Bank classifies school feeding programs under social safety nets/social assistance (non-contributory), while other methodologies regard these as a nutrition expenditure. To manage such differences and avoid double counting, the 3FS attributes an activity solely to one expenditure component, building on consultations with the leading organizations. For example, in the first case, and following the COFOG approach, the 3FS classifies expenditures related to the production of fruits and vegetables under the agricultural development expenditure component. In the latter example, the 3FS categorizes expenditures for school feeding programs under the social assistance expenditure component. In sum, because of the above-mentioned overlaps, the 3FS tool could not be a mere aggregation of the individual methodological approaches. Below is a summary of how the 3FS builds on the MAFAP, ASPIRE and SUN methodologies to determine the activities that are relevant for each food system expenditure component. It is acknowledged that some activities could be classified under several expenditure components, which is a limitation of the 3FS methodological approach.

B. 3FS alignment with FAO's MAFAP

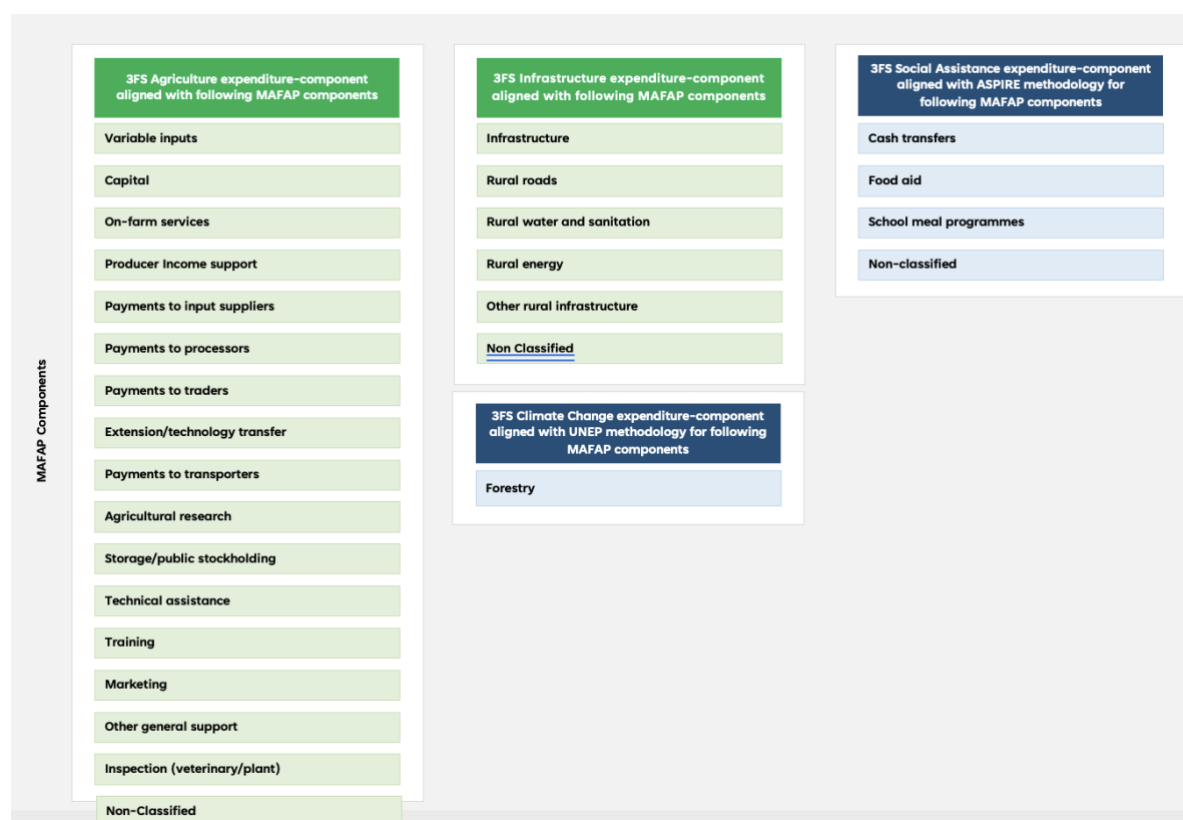
21. The Monitoring and Analyzing Food and Agricultural Policies (MAFAP) of FAO stands as a preeminent methodology for measuring the level and composition of public expenditures in support of food and agriculture, with the aim of supporting African policymakers in assessing the coherence between the level and composition of their public expenditures in food and agriculture. The 3FS is aligned with MAFAP to track food systems expenditures related to agricultural development and value chains, and infrastructure for food systems¹³. The infographic below gives an overview of the alignment for expenditure tracking. The 3FS expenditure component of agricultural development and value chains and infrastructure for food systems are aligned with the FAO's MAFAP Public Expenditure (PE) framework components highlighted in green. Components highlighted in blue are those for which a categorization overlaps with another leading methodology. For instance, MAFAP categorizes expenditures related to cash transfers, food aid, school meals programs, and veterinary and plant inspection as food and agriculture expenditures, while the SUN methodology categorizes them as nutrition expenditures. To avoid double counting, the 3FS classifies an expenditure to only one food systems component. Two of the MAFAP components – rural health and rural education – are not considered in the 3FS expenditure components. While health and education expenditures targeted at rural people are relevant, the 3FS aims at covering food systems-related expenditures for the whole population, rural and urban. Hence, education or health activities related to food systems (such as school meals or nutrition interventions) are considered under the health and nutrition expenditure component.

22. It is also noteworthy that while the 3FS aligns with the World Bank's Agricultural Public Expenditure Review (AgPER) for the measurement of domestic public expenditures to agricultural development

¹³ Aligning with MAFAP, the 3FS consider expenditures related to primary agricultural production without dividing them into food and non-food items, given the difficulties of dividing general expenditures between these sub-categories. For instance, a livestock program may include production of milk and meat, but also hides. Or an extension program on sustainable agriculture may include cotton alongside with food products. However, in terms of the value chains beyond primary producers, only food products are considered, while excluding, for example, the textile or timber value chains. Forestry is included in the expenditure component related to climate change and natural resources (see figure 8).

and value chains, differences in results occur. This is because the 3FS goes beyond the expenditures tracked in AgPER, which focuses on expenditures from the Ministry responsible for Agriculture, to include financial flows related to food systems components that may be covered by other ministries. Moreover, the measurement by the 3FS of domestic expenditures to agricultural development and value chains does not include forestry, which is included in the climate change and natural resources expenditure component.

Figure 5: Alignment of 3FS Expenditure Components with MAFAP

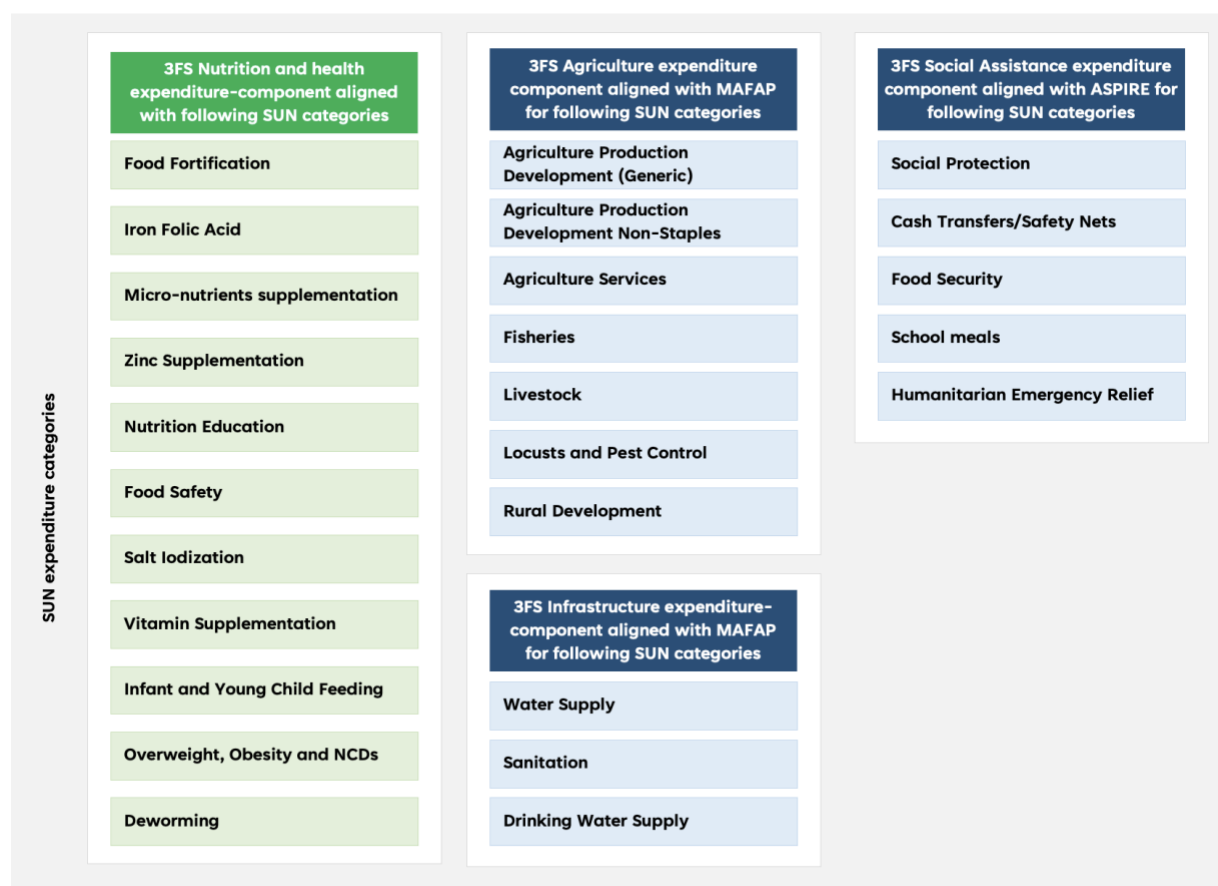


C. 3FS alignment with SUN's Approach for Nutrition Costing and Financial Tracking

23. The SUN (Scaling-Up Nutrition) guidance on 'Budget Analysis for Nutrition' is a leading methodology that provides guidance to track financial resources for nutrition. It is designed to estimate the total budget allocated to nutrition-relevant activities across key sectors, aiming to ensure that nutrition resources are effectively used to support the most vulnerable populations.
24. The 3FS is aligned with the SUN approach to track food systems expenditures related to nutrition and health. The infographic below provides an overview of this alignment. The 3FS expenditure component for nutrition and health aligns with the green-highlighted expenditure categories in SUN's Approaches for Nutrition Costing and Financial Tracking. Expenditure categories highlighted in blue are those for which there is a categorization that overlaps with another leading methodology. For instance, SUN categorizes expenditures related to food security, social protection, school meals, humanitarian emergency relief, and cash transfers/safety nets as nutrition-related expenditures, while the World Bank-ASPIRE categorizes them as social assistance expenditures. To avoid double counting, the 3FS assigns them to one expenditure component, as presented below. Also, a limited number of SUN's expenditure categories were not considered in the 3FS as they relate to more

general health topics than specifically to food systems (for instance immunization, basic healthcare, education, health education and reproductive health).

Figure 6: Alignment of 3FS Expenditure Components with SUN Approach

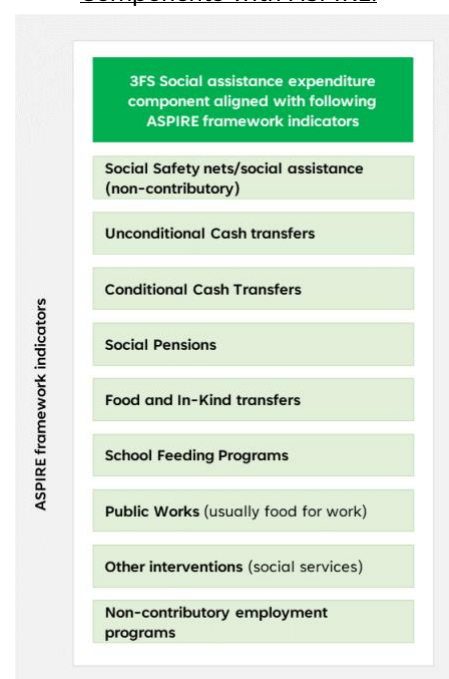


D. 3FS alignment with World Bank's ASPIRE

25. The Atlas of Social Protection Indicators of Resilience and Equity (ASPIRE) has been developed by the World Bank under the Social Protection and Jobs (SPJ) Global Practice and serves as a comprehensive framework for evaluating the effectiveness of social protection programs. It helps countries assess the impact of their social protection efforts and make informed decisions to strengthen their resilience and equity goals. The ASPIRE framework encompasses a range of indicators related to social assistance, social insurance, and labor market initiatives, drawing from program-level data and national household surveys. The 3FS draws on the social assistance aspect of ASPIRE, while it takes cognisance that ASPIRE goes beyond social assistance to include social protection and labour market intervention programmes.

26. Accordingly, and following consultations with the World Bank, the 3FS tracks food systems expenditures related to social assistance (including emergency food assistance) as presented

Figure 7:
Alignment of 3FS Expenditure Components with ASPIRE.








in Figure 7. The 3FS tracks social assistance expenditures aimed at supporting the most vulnerable to meet their food needs, such as programs that expand the food consumption capacity of those most in need, social safety nets and income transfer programs (conditional or not) to alleviate poverty and food insecurity. This includes “social safety nets/social assistance (non-contributory)” cash transfers, food assistance programs in products or in cash, community canteens, school feeding programs, public works (which are usually food for work), and similar programs. It may also include institutional food purchases by governments for outlets other than schools, such as prisons and hospitals. Fee waivers (as well as tax exemptions in general) are not expenditures being considered. Specific food subsidies on the production side would be captured in the first expenditure component related to agricultural development and value chains. Non-contributory employment programs related to food systems can also be included. For cash transfers and related programs, in some cases, food-related transfers and programs can be identified in the design of the program from non-food components or adequate coefficients of food consumption can be applied. However, if that separation in food and non-food aspects of the cash transfers is not possible with the data available, then, by default, all expenditures in those programs are included. Further, the 3FS includes emergency food assistance, differentiating such expenditures based on the information available. Contributory social protection systems (retirement or unemployment insurance) are not included because, in general, the beneficiaries are people with formal jobs and often not the most affected by poverty and food insecurity¹⁴. While some programs, such as school feeding programs could also be considered as nutrition interventions, in line with the World Bank classification, the 3FS classifies it to the social assistance component as they are mostly oriented towards poor and vulnerable populations. Some of the ASPIRE framework indicators were not considered in the 3FS as they were not relevant for food systems (this includes fee waivers for health or targeted subsidies if they are not related to food and tax exemptions).

27. For the climate change and natural resources expenditure component, activities include expenses related to general interventions for climate change mitigation, adaptation, and resilience, as well as the general conservation of natural resources, as usually undertaken by ministries responsible for the environment. These include watershed conservation and management, general landscape conservation and management, forest conservation and reforestation, and environmental protection including waste management, wastewater management, and protection of biodiversity and landscape. As noted, technologies and approaches linked to specific productions (e.g., irrigation, R&D on adaptation and mitigation related to climate change, and reclamation of eroded lands) are classified under the 3FS expenditure component of agricultural development and value chains, even though they also relate to climate change and environment.
28. Based on the above-mentioned methodologies, below is a summary of the key activities considered under the 3FS to track financial flows to food systems:

¹⁴ In some countries, formal retirement systems may be supporting people that are risking poverty without that support. However, there is no information about how much of the retirement income goes to food or other expenditures, such as health services and medicine. Including also contributory social protection would significantly increase and exaggerate the amount of funds that would be tagged as supporting food systems. Therefore, it is not included in the 3FS. However, if in a specific country there is evidence that retirement income goes substantially to food, then it would be possible to include such expenditures given that they are clearly identified in a separate category, so they can be excluded when doing cross country comparisons.

Figure 8: Summary of Key Activities Considered Under Each 3FS Expenditure Components¹⁵

Expenditure-components	<div>      </div>				
	Agricultural development and value chains	Infrastructure for food systems	Nutrition and health	Social assistance (including emergency food assistance)	Climate change and natural resources
Key activities	<ul style="list-style-type: none"> • Agricultural R&D and extension • Agricultural inputs and services • Integral support for smallholders • Agricultural/livestock production and their value chains • Land and irrigation • Other food production and value chain services • Reduce food losses in production and value chains 	<ul style="list-style-type: none"> • Rural infrastructure: roads, electricity and communications • Water and sanitation • Infrastructure for food transportation, processing, commercialization (energy, storage, logistics, urban infrastructure for food systems such as wholesale & farmers' markets etc.) • Other non-agricultural activities in rural areas 	<ul style="list-style-type: none"> • Nutrition education, guides, labeling and regulations • Basic child and maternal nutrition • Food fortification and diversification • Food safety • Non-communicable disease (supportive) 	<ul style="list-style-type: none"> • Social assistance, food security programmes and school lunches (including conditional and unconditional cash transfers, food and in-kind transfers) • Emergency food assistance • Gender, youth, and minorities in food systems 	<ul style="list-style-type: none"> • Forests, water and biodiversity conservation. Reforestation • Landscapes preservation • Food and water waste reduction. Waste management • Climate change mitigation and adaptation activities not included elsewhere • Environmental research not included elsewhere

3. KEY DECISION AREA 3: WHAT IS THE 3FS TAGGING APPROACH TO MEASURE FINANCIAL FLOWS TO FOOD SYSTEMS?

29. Following the clarification of the reference definition of food systems and the type of financing tracked by the 3FS, the methodology utilises a *tagging* approach to measure financial flows to food systems. Whilst this methodology is new in its application to food systems at the country level, it relies strongly on pre-established approaches as it is inspired by the methodology for public expenditure reviews. The section below summarizes the key steps for the 3FS tagging approach to identify financial flows to food systems. Currently, the methodology covers domestic public financing and international development financial flows, given that the approach for tagging private-sector financial flows to food systems is under development.

A. Domestic public financing

30. As indicated, to identify food systems expenditures the source of data for the 3FS is the executed national budget of a country, and its results are based on a review of the government's executed budget. To this end, the 3FS adopts a collaborative approach known as 'joint reviews', which brings together representatives from the ministry in charge of finance and the government entities with expenditures to food systems, hereafter referred to as the “government team”. Hence, the 3FS tagging approach relies on the release by the ministry in charge of public finance of the primary data on the executed national budget on an annual basis to identify expenditures related to food systems. This joint approach also facilitates access to information, buy-in from spending entities, and involvement of those who are responsible for implementing government recommendations that may emerge from the 3FS exercise.

¹⁵ Non communicable diseases (NCDs) include diseases like cancer, chronic respiratory diseases, diabetes, chronic neurological disorder, cardiovascular disease, which mostly does not relate to food consumption. Only in the case of diabetes and certain cardiovascular diseases, one of the risk factors are related to unhealthy diets (increased fat and sodium consumption) and obesity, among other factors like lack of physical activity. Due to the comprehensive nature of expenditures to combat NCDs, they are considered as supportive expenditures, and only interventions related to diabetes are included as specific expenditures.

31. Within the COFOG classification, the 3FS identifies four government functions relevant to food systems: (i) Economic Affairs, (ii) Health, (iii) Social Protection, (iv) Environmental Protection. Within each of these COFOG-Level 1 functions, the 3FS further identifies Level 2 and Level 3 activities that can be classified under each food systems expenditure components (Figures 9, 10, 11 and 12). The aim is to support government teams in defining which COFOG purpose codes they should use to identify expenditures related to the food systems within national budgets that they can then assign to one of the five food systems expenditure components.

Figure 9: COFOG Level 1 function – Economic Affairs: Relevant activities for food systems

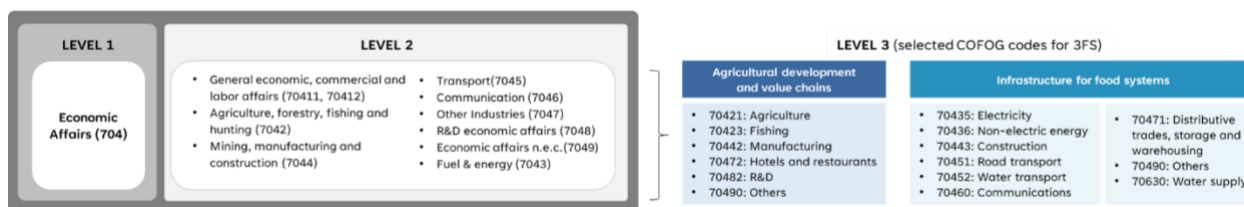


Figure 10: COFOG Level 1 function – Health: Relevant activities for food systems

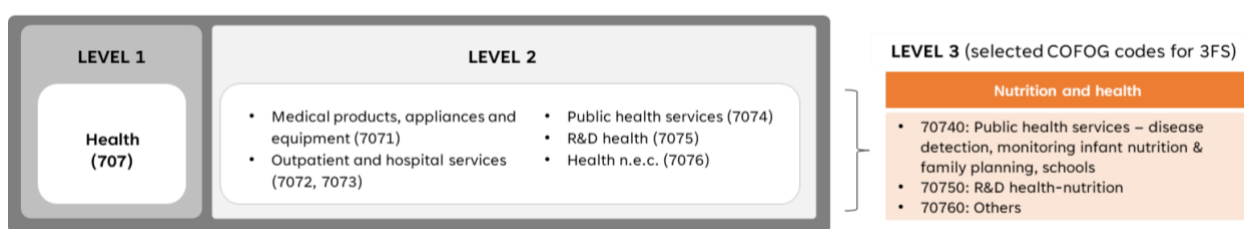


Figure 11: COFOG Level 1 function – Social Protection: Relevant activities for food systems



Figure 12: COFOG Level 1 function – Environmental Protection: Relevant activities for food systems

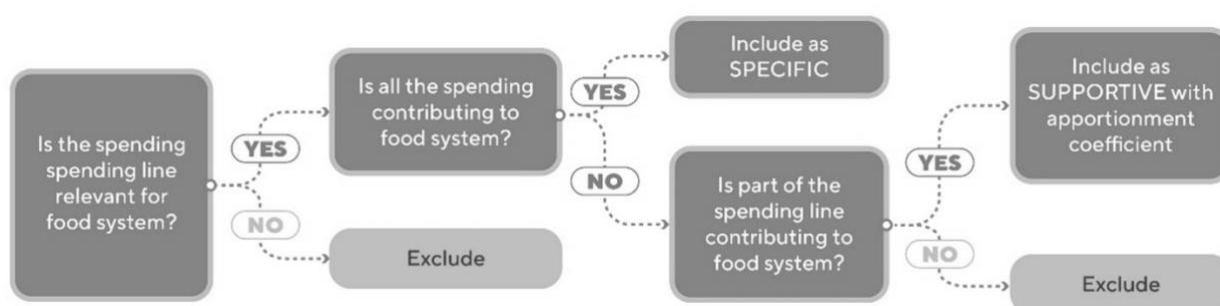


32. Once expenditures are allocated to a food systems expenditure component, the next step is the "fine-tuning" of the categorization with the spending entities. This involves validating the tagging and determining cases where certain components of projects/programmes should be allocated differently, for instance, when a program or project cuts across several food systems expenditure components. This categorization generates the data that allows the government to determine the key trends in domestic public financing to the food systems in general, and against targets, in case they are defined.

33. For domestic public financing, the 3FS also distinguishes between specific and supportive expenditures, as explained below:

- *Specific expenditures* directly support food systems, for instance, agricultural research and development, extension services, nutrition education, emergency assistance, environmental research or others that can be directly categorized under one of the five food systems expenditure components.
- *Supportive expenditures* that partly or indirectly contribute to food systems, encompassing infrastructure that supports food systems. For instance, transport infrastructure (e.g., airports and highways) or energy infrastructure that contribute to food systems but also other sectors. Hence, for "supportive" expenditures the 3FS includes an apportionment coefficient to avoid overestimating domestic public spending to food systems. This coefficient is calculated using data from the World Bank's World Development Indicators Database for each country. Without country-specific data, the coefficient can be derived from country income group-level data (e.g. LICs, LMICs or UMICs). The following decision tree is used to distinguish between specific and supportive domestic food systems expenditures:

Figure 13: Decision Tree for Specific and Supportive Expenditures to Food Systems



34. For supportive infrastructure, the apportionment coefficient is based on the contribution of primary agriculture and agroindustry to a country's GDP, using the average of the last five years. This calculation involves combining the percentage of GDP attributed to agriculture, forestry, and fishing with the percentage of GDP attributed to food, beverages, and tobacco. The latter is determined by multiplying the percentage of GDP contributed by manufacturing with the percentage of manufacturing attributed to food, beverages, and tobacco.¹⁶ In the example of LMICs, the apportionment coefficient for supportive infrastructures is calculated as follows:

Calculation of apportionment coefficient for supportive expenditures		
A.	Agriculture, forestry, and fishing, value added (% of GDP)	= 0.155
B.	Manufacturing, value added (% of GDP)	= 0.16
C.	Food, beverages, and tobacco (% of value added in manufacturing)	= 0.28
Estimated coefficient for food systems		= A + B*C = 0.15 + 0.16*0.28 = 0.1998

¹⁶ This is an approximation considering that it does not include elements such as transportation, restaurants and food outlets, hotels, supermarkets etc.

35. In sum, the 3FS reviews the executed budget of the relevant ministries, allocating affixing line items to their corresponding food systems component, drawing as required on the 3FS classification of COFOG codes relevant to food systems. The apportionment coefficient is associated with supportive expenditures to mitigate overestimation owing to the indirect effect of the supportive expenditures. By applying this apportionment coefficient, the 3FS aims at giving a more realistic account of expenditures related to food systems, avoiding overestimations, and reflecting their dual-purpose nature in certain cases.

B. International development financial flows

36. As defined above, the source of data for measuring international development financing to food systems is the OECD-CRS aid activity database. The CRS is an open data source that is updated annually, offering primary data on international development financing flows. Specifically, the CRS registers information on the purpose of international development financing using a sector classification developed to track aid flows and measure the share of each sector or other purpose category in total aid. Of the twenty-six main sector/purpose categories, each has a prescribed list of attributes to ensure that activities are correctly classified. Each activity can only be assigned to one purpose code, which is to avoid double-counting when summing up activities in different ways. For activities cutting across several sectors, either a multi-sector code or the code corresponding to the largest component of the activity is used¹⁷. Below is a summary of the methodological steps of the 3FS in measuring international development financial flows to the food systems:

- **STEP 1:** Identification of the relevant CRS purpose codes to monitor ODA, OOF, and philanthropic flows to food systems, and classification of each code under one of the food system expenditure components¹⁸. The selection of the CRS codes relevant to the five food systems expenditure components followed a two-step process: (i) Consultation with the OECD Trade and Agriculture and Development Cooperation Directorates. As the originator of the CRS data, OECD is best positioned to clarify the purpose of each code beyond a general understanding of what each of them may entail; and (ii) a second round of consultations with FAO's Agrifood Systems and Food Safety Division to leverage FAO's leading expertise in food systems.
- **STEP 2:** Based on selected CRS codes, preparation by the OECD of primary financial data on ODA, OOF and philanthropic financial flows to food systems for the years under review. The financial data prepared by the OECD is based on the CRS codes identified as relevant for food systems.
- **STEP 3:** Review of the financial data from OECD and distribution of donors' disbursements to the 3FS food systems expenditure components according to the corresponding CRS codes. It is noted that for international development financial flows, the division between specific and supportive expenditures does not apply, because the reporting by donors through the CRS does not have this distinction.
- **STEP 4:** Consolidation of final data to measure international development financial flows for the years under consideration and presentation of key trends. This provides the benchmark to track

¹⁷ For more information refer to the [Technical Guide to terms and data](#) in the Creditor Reporting System (CRS) Aid Activities database.

¹⁸ The classification of the CRS purpose codes by food system expenditure component is available in Annex 7.

the level and the distribution of international development financial flows to food systems, which can be updated annually.

Figure 14: Four-Step Budget Classification Approach for Domestic Public Expenditures

In sum, the 3FS follows a 4- step budget classification approach	
Process	Description
1 Release of executed budget	<ul style="list-style-type: none"> The Ministry in charge of public Finance releases primary data on executed national budget on annual basis to identify expenditures related to Food Systems. The 3FS baseline is 2019
2 Identify domestic public expenditures to food systems	<ul style="list-style-type: none"> The Ministry in charge of food systems links expenditure purpose code to each Food System pillars (based on government functions/COFOG) It tags expenditure line items to Food Systems components
3 Tag domestic public expenditures to food systems	<ul style="list-style-type: none"> Create allocation matrices distinguishing between the specific and supportive contribution of expenditure type to food systems components Allocate expenditures to each pillar. For “supportive” expenditures, allocate % to each component.
4 Monitor domestic resource mobilization for food systems against target	<ul style="list-style-type: none"> Assumption: The government has costed priorities for the realization of its national pathways for food systems transformation EOSG designated FAO to lead with support from IFAD, the design of a standard methodology to help countries cost their transition to sustainable, equitable and healthier food systems

37. It is important to note that part of the international development financial flows is executed through national budgets, hence being considered as domestic public financing. At the same time, the corresponding funds are reported by bilateral and multilateral donors and are accounted for under the international development financial flows. Hence, to avoid double counting, the results of domestic public financing and international development financial flows to food systems should not be added up in a given country.

Figure 15: Selected CRS Codes to Measure International Financing to Food Systems (see Annex 7 for details)

CRS codes mapped to food system expenditure components				
Agricultural development and value chains	Infrastructure for food systems	Nutrition and health	Social assistance (including emergency food assistance)	Climate change and natural resources
<ul style="list-style-type: none"> Agricultural policy and administrative management Agricultural development Agricultural land resources Agricultural water resources Agricultural inputs Food crop production Industrial crops/export crops Livestock Agrarian reform Agricultural alternative development Agricultural extension Agricultural education/training Agricultural research Agricultural services Plant and post-harvest protection and pest control Agricultural financial services Agricultural co-operatives Livestock/veterinary services Fishing policy and administrative management Fishery development Fishery education/training Fishery research Fishery services Agro-industries Chemicals Fertilizer plants Technological research & development Fertilizer minerals Rural development Rural land policy and management Rural development Non-agricultural alternative development Food security policy and administrative management 	<ul style="list-style-type: none"> Water sector policy and administrative management Water supply and sanitation - large systems Water supply - large systems Sanitation - large systems Basic drinking water supply and basic sanitation Basic drinking water supply Basic sanitation Education and training in water supply and sanitation Solar energy for isolated grids and standalone systems Electric power transmission and distribution (isolated mini-grids) Clean cooking appliances manufacturing 	<ul style="list-style-type: none"> Basic nutrition Other prevention and treatment of NCDs Food safety and quality 	<ul style="list-style-type: none"> School feeding Social Protection Multisector aid for basic social services Remittance facilitation, promotion and optimisation Household food security programmes Food assistance Emergency food assistance 	<ul style="list-style-type: none"> Water resources conservation (including data collection) River basins development Waste management/disposal Forestry policy and administrative management Forestry development Fuelwood/charcoal Forestry education/training Forestry research Forestry services Environmental policy and administrative management Biosphere protection Biodiversity Site preservation Environmental education/training Environmental research Disaster Risk Reduction

III. VISUALIZATION OF FINANCIAL FLOWS TO FOOD SYSTEMS

38. Through a user-friendly interface, the 3FS aims at simplifying complex financial data by using straightforward visuals to provide decision-makers, development partners and stakeholders with trends in financial flows to food systems and help them identify areas requiring attention against priorities. To meet user-needs, the 3FS presents the financial flows to food systems into three distinctive windows:

- **Country window:** The country window provides a comprehensive view of data and trends on financial flows to food systems within a country, with 2018 being the baseline year (based on data availability at the country level). The country window covers (i) domestic public financing to food systems; and (ii) international development financial flows to food systems allocated to the country to complement domestic public financing. The key value of the window is that it assesses financial flows to food systems at the country level in an integrated manner and shows the distribution across the five food systems expenditures components. This provides a baseline for the assessment of whether the domestic public financing and international development financial flows to food systems are aligned with the national objectives and with the estimation of the costs to attain those objectives (if available).
- **Global window:** The global window provides data and trends in international development financial flows to food systems at the global level from bilateral, multilateral and philanthropic donors, with 2018 as the baseline year. It covers Official Development Assistance (ODA), which is provided by both multilateral and bilateral donors from DAC (Development Assistance Committee) and non-DAC entities. It also tracks Other Official Flows (OOF) and philanthropic contributions. Understanding the current level and distribution of international development financial flows across food systems can influence the financing decisions and prioritization of countries and development partners.
- **Private sector window:** This window is currently being developed to provide country and global levels data and trends on private sector financial flows to food systems, holding the potential to offer insights into how private financial resources contribute to the strategic objectives of food systems transformation.

IV. THE 3FS LIMITATIONS

39. Developing a methodology to estimate financial flows to food systems is a new undertaking, which comes with inherent limitations, including the following:

- The lack of consensus on an internationally agreed definition of “a food system and the elements that compose it”, poses a limitation to the development of a methodology to track financial flows to food systems. The 3FS addresses this limitation by using the food system definition by the HLPE-CFS. While there are several definitions of food systems across different institutions and countries, the HLPE-CFS definition is widely endorsed by the food systems community. The definition encompasses of wide range of systems and sub-systems (such as food supply chains,

food environments and consumer behaviour) that make up the food system, reflecting the intersectionality of food systems. This definition framework links to the SDGs reflecting the criticality of the food systems transformation to achieve the 2030 Agenda for Sustainable Development.

- To define the activities that can be categorized as food systems expenditures, the 3FS draws on leading methodologies, such as the FAO MAFAP to determine activities that can be related to agriculture and value chain development, the World Bank's ASPIRE methodology for social protection and the SUN methodology for nutrition costing and financial tracking. The limitation in connecting these methodologies for a food-systems approach is that they overlap in their classification of some food systems expenditures. For instance, FAO-MAFAP includes expenditures for the production of fruits and vegetables under agricultural development and value chains, while SUN categorizes them as expenditures for nutrition. The ASPIRE methodology of the World Bank classifies school feeding programs under social safety nets/social assistance (non-contributory), while some methodologies consider school feeding as a nutrition expenditure. Hence, the 3FS tool could not be a mere aggregation of these leading methodologies and adjustments were made to attribute relevant activities solely to one food systems expenditure component to avoid double counting, acknowledging that some activities could be classified into more than one of the expenditure components.
- The 3FS focuses on the volume and distribution of the expenditures to food systems, which does not address the quality of the expenditures. It is also not a costing tool. However, the monitoring of financial flows to food systems against targets will benefit from the complementary development of a costing methodology to help countries identify the levels of investment needed annually to achieve national pathways for food systems transformation.
- To avoid overestimating of domestic public financing to food systems, the 3FS includes an allocation coefficient for “supportive” expenditures to food systems, namely expenditures which partly or indirectly contribute to food systems. While supportive expenditures are key for the functioning of food systems, their consideration leads to an inflation of the estimation of government expenditures to food systems. It is acknowledged that allocation factors to determine the contribution of supportive expenditures to food systems introduce potential subjectivity. Furthermore, while it is relatively straightforward for transport and energy expenditures, in other cases, it is difficult to separate spending into food and non-food systems components (such as the expenditures of Ministries of Agriculture that may include non-food systems components, or non-contributory social assistance that help poor families with expenditures other than food). Also, inaccuracies may exist in the government tagging of food systems expenditures and donors reporting to the OECD-CRS, leading to under or overestimation of financial flows to food systems.
- In tracking domestic public financing to food systems, the 3FS utilizes the budget of the central government, which may include transfers to subnational governments related to food systems. This implies that a portion of the food systems expenditures executed through local governments is not captured.
- Due to significant data gaps, access limitations and complexity arising from the need to cover multiple flows (e.g., capital markets and consumer spending¹), at this stage, the 3FS does not

cover private financial flows to food systems. Each one of these flows will require a methodology for estimating expenditure. The WB foresees the formation of a technical working group between the FCI, IFC, AGF, and IFAD, bringing in partner agencies and private sector organizations with relevant expertise and instruments to brainstorm on the best approach to capture the financial flows to food systems from the private sector, with a starting point of how to crowd in the private sector.

- The results on domestic public financing and international development financial flows should not be aggregated or compared because:
 - The data collection and reporting methodologies adopted by governments for domestic public financing and OECD for international development financial flows are different.
 - National budgets include a share of international development funding which is executed through the budget. In case of comparison, this overlap would lead to double counting.
 - Although international development financial flows executed through the national budget and international development financial flows are conceptually similar, they may not be numerically identical due to factors such as different reporting periods (calendar year, fiscal years) or variations in the type of flows (committed, executed or disbursed). As a result, direct comparisons between the two would not yield accurate results.
- Finally, the 3FS results can be used to support country dialogues on the magnitude and distribution of financial flows to food systems, creating opportunities for potential areas where the quality of these flows can be improved. It also highlights areas where you can trace various alignments of different buckets of objectives and priorities of the government. The 3FS data and evidence is a discussion starter that needs to be complemented by follow-on/parallel analysis for specific policy insights and recommendations.

V. CONCLUSION

40. As the co-leads of the financing agenda for food systems transformation, IFAD and the WB led the development of the 3FS tool with the support of IICA, cognizant that high standards in financial analysis are vital for impactful investments. Drawing on the rich expertise and instruments from the ecosystems of support, the 3FS provides an integrated methodology that allows keeping track of financial flows to food systems and fosters accountability for financing the world's transition to high-performing food systems. The 3FS tool is currently in the pilot stage, benefitting from piloting in three African and Latin American countries. Rolling out the 3FS in a larger and more diverse group of countries is essential to gain a comprehensive understanding of potential differences in budget structures and adapt its broader applicability to meet country needs based on inclusive feedback and lessons learned. The key value for the 3FS users at this stage of development can be summarized as follows.

Key value of 3FS for users		
For government	For donors	For the private sector
<ul style="list-style-type: none"> ○ Track, with relevant periodicity, the financing of investment plans for food systems transformation thus helping governments assess the level and distribution of domestic public resources and international development financing ○ Identify progress against priorities, and financing gaps at the national level ○ Evidence-base to review and prioritize budget allocation at national level and with development partners across food system priorities 	<ul style="list-style-type: none"> ○ Maximize impact of international development financing through evidence on financing gaps ○ Identify program opportunity areas and design programs ○ Ensure development financing goes to areas/ countries with the greatest needs ○ Provide evidence of donor commitment and accountability to effective resource allocation 	<ul style="list-style-type: none"> ○ Contribute to policy making that directly incentivizes private sector operations (e.g., subsidy reform) ○ Identify potential areas of co-investment (e.g., blended finance)

VI. ANNEXES

Annex 1: Institutional arrangements for conducting the 3FS at the country level

41. Successful implementation of the 3FS tool at the country level hinges on a few key steps. The sequencing of these steps may differ based on the context.

- **Government engagement:** To conduct the 3FS at the country level, the first step is the formal engagement of the Minister leading the work on food systems (lead Minister) in consultation with the Minister of Finance. The decision regarding the lead minister should ideally be made formally and at the highest level to ensure internal coordination. This ensures country ownership and facilitates the release of the data by the Ministry of Finance, which is the custodian of budget information. Specifically, the lead Minister should formally communicate to IFAD and the WB, or the designated international supporting agency for the 3FS, the government's interest in conducting the 3FS exercise. Upon agreement, IFAD and the WB or the international supporting agency, organize a briefing with the leading Ministry on the key values of the 3FS for the National Pathway for food systems transformation.
- **Designation of a supporting agency:** A group of international collaborating organizations should come together to support the government in the roll-out of the 3FS. For the first two annual exercises, one of these agencies will be the designated lead in supporting the government in the implementation of the 3FS. The supporting agency will provide a dedicated 3FS expert in public finance to the government team. He/She will be in the country to support the engagement of the government team through the 3FS process. He/She supports the government team to conduct the 3FS exercise, providing guidance to apply the 3FS methodology and supports the drafting of the 3FS country report. He/She serves as the primary point of contact for the 3FS government team.
- **Set up of the 3FS government team:** At the outset, the lead minister should secure the nomination of two focal points from the Ministry of Finance and the Lead Ministry. The focal points are key to facilitating the 3FS exercise as the leading members of the government team. They are responsible for ensuring timely access to the national budget and financial information, stakeholder mobilization for the timely implementation of the 3FS workplan, periodic reporting to the lead minister and the Minister of Finance, and coordination of the validation of the 3FS results with the government team and the Ministers. The Lead Ministry should designate the technical staff who will compose the 3FS government team. The government team is pivotal for the access and review of the financial data and for securing the endorsement of key stakeholders of the 3FS results, thereby ensuring that those responsible for steering the national pathway for food systems transformation have had a hand in reviewing the alignment of financial flows with national priorities. In setting up the government team, it is important to ensure the inclusivity of the government spending entities to food systems, bringing in the relevant sectoral knowledge, data, and expertise needed to conduct the 3FS. These government entities should take ownership of the process and the results, given their responsibility for implementing future 3FS exercises and translating the findings into actionable strategies. It has proven beneficial to select team members experienced with spending reviews to facilitate the process, mitigate institutional biases, and ensure the swift transfer of knowledge on the use of the 3FS tool. The government and the international supporting agency should consider incentives for the

government team in charge of conducting the 3FS exercise to secure their availability. The government team members are expected to hold approximately three meetings per week, lasting 1-2 hours over the 6-8 weeks needed to complete the 3FS exercise.

- ***Release of national data by the ministry in charge of finance:*** The Lead Ministry should monitor the calendar of the budgetary process to facilitate the timely release by the Ministry of Finance to the government team and the designated agency of the national data for the years under review. Ideally, the data would be made available in editable format and include:
 - Name of the spending entity (for example ministry or department).
 - Title of each program/project.
 - Type of financing (domestic or international resources).
 - Type of expenditure (current/administrative or capital/investment).
- ***Engaging in-country development partners for food systems:*** The government team should engage in-country development partners for food systems, sharing the purpose of the exercise and the draft results for feedback, as this would ensure broader ownership of the results. This should include the UN Resident Coordinator's Office (UNRCO), IFAD, the WB, FAO, WFP, AGRA, GAIN, SUN, IICA, and any other entities they deem relevant.

Annex 2: List of COFOG codes to measure financial flows to food systems¹⁹

Expenditure component 1: Agricultural development and value chains

Code	Title and description	
704	Economic Affairs	
7042	Agriculture, forestry, fishing & hunting	
70421	Agriculture	<ul style="list-style-type: none"> Administration of agricultural affairs and services; conservation, reclamation, or expansion of arable land; agrarian reform and land settlement; supervision and regulation of the agricultural industry. Construction or operation of flood control, irrigation, and drainage systems, including grants, loans, or subsidies for such works. Operation or support of programs or schemes to stabilize or improve farm prices and farm incomes, operation or support of extension services or veterinary services to farmers, pest control services, crop inspection services and crop grading services. Production and dissemination of general information, technical documentation and statistics on agricultural affairs and services. Compensation, grants, loans, or subsidies to farmers in connection with agricultural activities, including payments for restricting or encouraging the output of a particular crop or for allowing land to remain uncultivated. <p><i>Excludes: multi-purpose development projects (70474)</i></p>
70423	Fishing & hunting	<p>This category covers both commercial fishing and hunting as well as fishing and hunting for sport. The fishing and hunting affairs and services listed below refer to activities that take place outside natural parks and reserves.</p> <ul style="list-style-type: none"> Administration of fishing and hunting affairs and services; protection, propagation and rationalized exploitation of fish and wildlife stocks; supervision and regulation of freshwater fishing, coastal fishing, ocean fishing, fish farming, wildlife hunting and issuance of fishing and hunting licenses Operation or support of fish hatcheries, extension services, stocking, or culling activities, etc. Production and dissemination of general information, technical documentation and statistics on fishing and hunting affairs and services. Grants, loans, or subsidies to support commercial fishing and hunting activities, including the construction or operation of fish hatcheries. <p><i>Excludes: control of offshore and ocean fishing (70310); administration, operation or support of natural parks and reserves (70540).</i></p>
7044	Mining, manufacturing & construction	
70442	Manufacturing	<ul style="list-style-type: none"> Administration of manufacturing affairs and services; development, expansion, or improvement of manufacturing; supervision and regulation of the establishment and operation of manufacturing plants; liaison with manufacturers' associations and other organizations interested in manufacturing affairs and services. Production and dissemination of general information, technical documentation and statistics on manufacturing activities and manufactured products. Grants, loans, or subsidies to support manufacturing enterprises. <p><i>Includes: inspection of manufacturing premises for conformity with safety regulations, protection of consumers against dangerous products, etc.</i> <i>Excludes: affairs and services concerning the coal processing industry (70431), the petroleum refinery industry (70432) or the nuclear fuel industry (70433).</i></p>
7044	Other industries	

¹⁹ Source: [Government Finance Statistics Manual 2014](#) and [Government Finance Statistics Manual 2001](#).

Code	Title and description	
70472	Hotels and restaurants	<ul style="list-style-type: none"> Administration of affairs and services concerning construction, extension, improvement, operation and maintenance of hotels and restaurants.
7048	R&D economic affairs	
70482	R&D agriculture, forestry, fishing, and hunting	<ul style="list-style-type: none"> Administration and operation of government agencies engaged in applied research and experimental development related to agriculture, forestry, fishing, and hunting. Grants, loans, or subsidies to support applied research and experimental development related to agriculture, forestry, fishing, and hunting undertaken by non-government bodies such as research institutes and universities. <p><i>Excludes: basic research (70140).</i></p>
7049	Economic affairs n.e.c.	
70490	Economic affairs n.e.c.	<ul style="list-style-type: none"> Administration, operation, or support activities relating to general and sectoral economic affairs that cannot be assigned to (7041), (7042), (7043), (7044), (7045), (7046), (7047) or (7048).

Expenditure component 2: Infrastructure for food systems

Code	Title and description	
704	Economic Affairs	
7043	Fuel and energy	
70435	Electricity	<p>This category covers both traditional sources of electricity such as thermal or hydro supplies and newer sources such as wind or solar heat.</p> <ul style="list-style-type: none"> Administration of electricity affairs and services; conservation, development, and rationalized exploitation of electricity supplies; supervision and regulation of the generation, transmission, and distribution of electricity. Construction or operation of non-enterprise-type electricity supply systems. Production and dissemination of general information, technical documentation and statistics on electricity affairs and services. Grants, loans, or subsidies to support the electricity supply industry, including such outlays for the construction of dams and other works designed chiefly to provide electricity. <p><i>Excludes: non-electric energy produced by wind or solar heat (70436).</i></p>
70436	Non-electric energy	<ul style="list-style-type: none"> Administration of non-electric energy affairs and services which chiefly concern the production, distribution, and utilization of heat in the form of steam, hot water, or hot air. Construction or operation of non-enterprise-type systems supplying non-electric energy. Production and dissemination of general information, technical documentation and statistics on the availability, production, and utilization of non-electric energy. Grants, loans, or subsidies to promote the use of non-electric energy. <p><i>Includes: geothermal resources; and non-electric energy produced by wind or solar heat.</i></p>
7044	Mining, manufacturing and construction	
70443	Construction	<ul style="list-style-type: none"> Administration of construction affairs and services; supervision of the construction industry; development and regulation of construction standards Production and dissemination of general information, technical documentation and statistics on construction affairs and services. <p><i>Includes: issuance of certificates permitting occupancy, inspection of construction sites for conformity with safety regulations, etc.</i></p>

Code	Title and description	
		<i>Excludes: grants, loans, and subsidies for the construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to function); development and regulation of housing standards (70610).</i>
7045	Transport	
70451	Road Transport	<ul style="list-style-type: none">Administration of affairs and services concerning operation, use, construction and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.).Supervision and regulation of road users (vehicle and driver licensing, vehicle safety inspection, size and load specifications for passenger and freight road transport, regulation of hours of work of bus, coach, and lorry drivers, etc.), of road transport system operations (granting of franchises, approval of freight tariffs and passenger fares and hours and frequency of service, etc.) and of road construction and maintenance.Construction or operation of non-enterprise-type road transport systems and facilities.Production and dissemination of general information, technical documentation, and statistics on road transport system operations and road construction activities.Grants, loans, or subsidies to support the operation, construction, maintenance or upgrading of road transport systems and facilities. <p><i>Includes: highways, urban roads, streets, bicycle paths and footpaths.</i> <i>Excludes: road traffic control (70310); grants, loans, and subsidies to road vehicle manufacturers (70442); street cleaning (70510); construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways with noise reducing surfaces (70530); street lighting (70640).</i></p>
70452	Water Transport	<ul style="list-style-type: none">Administration of affairs and services concerning operation, use, construction, and maintenance of inland, coastal and ocean water transport systems and facilities (harbours, docks, navigation aids and equipment, canals, bridges, tunnels, channels, breakwaters, piers, wharves, terminals, etc.).Supervision and regulation of water transport users (registration, licensing and inspection of vessels and crews, regulations concerning passenger safety and freight security, etc.), of water transport system operations (granting of franchises, approval of freight tariffs and passenger fares and hours and frequency of service, etc.) and of water transport facility construction and maintenance.Construction or operation of non-enterprise-type water transport systems and facilities (such as ferries).Production and dissemination of general information, technical documentation, and statistics on water transport system operations and water transport facility construction activities.Grants, loans, or subsidies to support the operation, construction, maintenance or upgrading of water transport systems and facilities. <p><i>Includes: radio and satellite navigation aids; emergency rescue and towing services.</i> <i>Excludes: grants, loans, and subsidies to shipbuilders (70442).</i></p>
7046	Communication	
70460	Communications	<ul style="list-style-type: none">Administration of affairs and services concerning construction, extension, improvement, operation, and maintenance of communication systems (postal, telephone, telegraph, wireless and satellite communication systems).Regulation of communication system operations (granting of franchises; assignment of frequencies, specification of markets to be served and tariffs to be charged, etc.).Production and dissemination of general information, technical documentation and statistics on communication affairs and servicesGrants, loans, or subsidies to support the construction, operation, maintenance or upgrading of communication systems. <p><i>Excludes: radio and satellite navigation aids for water transport (70452) and air transport (70454); radio and television broadcasting systems (70830).</i></p>

Code	Title and description	
7047	Other industries	
70471	Distributive trades, storage, and warehousing	<ul style="list-style-type: none"> Administration of affairs and services concerning the distributive trade and the storage and warehousing industry. Supervision and regulation of wholesale and retail trade (licensing, sales practices, labelling of packaged food and other goods intended for household consumption, inspection of scales and other weighing machines, etc.) and the storage and warehousing industry (including licensing and control of government-bonded warehouses, etc.). Administration of price control and rationing schemes operating through retailers or wholesalers regardless of the type of goods involved or intended consumer, administration and provision of food and other such subsidies to the public. Production and dissemination of information to the trade and to the public on prices, on the availability of goods and on other aspects of the distributive trade and the storage and warehousing industry; compilation and publication of statistics on the distributive trade and the storage and warehousing industry. Grants, loans, or subsidies to support the distributive trade and to the storage and warehousing industry. <p><i>Excludes: administration of price and other controls applied to the producer (classified according to function); food and other such subsidies applicable to particular population groups or individuals (710).</i></p>
70630	Water supply	
70630	Water supply	<ul style="list-style-type: none"> Administration of water supply affairs; assessment of future needs and determination of availability in terms of such assessment; supervision and regulation of all facets of potable water supply including water purity, price, and quantity controls. Construction or operation of non-enterprise-type water supply systems. Production and dissemination of general information, technical documentation and statistics on water supply affairs and services. Grants, loans, or subsidies to support the operation, construction, maintenance or upgrading of water supply systems. <p><i>Excludes: irrigation systems (70421); multi-purpose projects (70474); collection and treatment of wastewater (70520).</i></p>

Expenditure component 3: Nutrition and health

Code	Title and description	
707	Health	
7074	Public health services	
70740	Public health services (IS)	<ul style="list-style-type: none"> Provision of public health services. Administration, inspection, operation, or support of public health services such as blood-bank operation (collecting, processing, storing, shipping), disease detection (cancer, tuberculosis, venereal disease), prevention (immunization, inoculation), monitoring (infant nutrition, child health), epidemiological data collection, family planning services and so forth. Preparation and dissemination of information on public health matters. <p><i>Includes: public health services delivered by special teams to groups of clients, most of whom are in good health, at workplaces, schools, or other non-medical settings; public health services not connected with a hospital, clinic, or practitioner; public health services not delivered by medically qualified doctors; public health service laboratories.</i></p> <p><i>Excludes: medical analysis laboratories (70724); laboratories engaged in determining the causes of disease (70750).</i></p>
7075	R&D Health	

Code	Title and description	
70750	R&D Health (CS)	<ul style="list-style-type: none"> Administration and operation of government agencies engaged in applied research and experimental development related to health. Grants, loans, and subsidies to support applied research and experimental development related to health undertaken by non-government bodies such as research institutes and universities. <p><i>Includes: laboratories engaged in determining the causes of disease.</i> <i>Excludes: basic research (70140).</i></p>
7075	Health n.e.c	
70760	Health n.e.c. (CS)	<ul style="list-style-type: none"> Administration, operation, or support of activities such as formulation, administration, coordination and monitoring of overall health policies, plans, programs, and budgets; preparation and enforcement of legislation and standards for the provision of health services, including the licensing of medical establishments and medical and paramedical personnel; production and dissemination of general information, technical documentation, and statistics on health. <p><i>Includes: health affairs and services that cannot be assigned to (7071), (7072), (7073), (7074) or (7075)</i></p>
		In addition to these CRS Codes, it includes all other CRS codes with Nutrition Markers that are not part of the previously selected CRS codes in this component.

Expenditure component 4: Social assistance (including emergency food assistance)

Code	Title and description	
710	Social Protection	
7101	Sickness & Disability-Only non-contributory	
71011	Sickness (IS)	<ul style="list-style-type: none"> Provision of social protection in the form of cash benefits or benefits in kind that replaces in whole or in part the loss of earnings during a temporary inability to work due to sickness or injury. Administration, operation, or support of such social protection schemes. Cash benefits, such as flat-rate or earnings-related sick leave payments, and miscellaneous payments provided to help persons temporarily unable to work due to sickness or injury. Benefits in kind, such as assistance with daily tasks provided to persons temporarily unable to work due to sickness or injury (home help, transport facilities, etc.).
71012	Disability (IS)	<ul style="list-style-type: none"> Provision of social protection in the form of cash benefits or benefits in kind to persons who are fully or partially unable to engage in economic activity or lead a normal life due to a physical or mental impairment that is either permanent or likely to persist beyond a minimum prescribed period. Administration, operation, or support of such social protection schemes. Cash benefits, such as disability pensions paid to persons below the standard retirement age who encounter a disability which impairs their ability to work, early retirement benefits paid to older workers who retire before reaching the standard retirement age due to reduced capacity to work, care allowances, allowances paid to disabled persons undertaking work adapted to their condition or undergoing vocational training, other periodic or lump-sum payments paid to disabled persons for social protection reasons. Benefits in kind, such as lodging and possibly board provided to disabled persons in appropriate establishments, assistance provided to disabled persons to help them with daily tasks (home help, transport facilities etc.), allowances paid to the person who looks after the disabled person, vocational and other training provided to further the occupational and social rehabilitation of disabled persons, miscellaneous services and goods provided to disabled persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.

Code	Title and description		
<i>Excludes: cash benefits and benefits in kind paid to disabled persons on reaching the standard retirement age (71020).</i>			
7102	Old Age-only non-contributory		
71020	Old Age (IS)	<ul style="list-style-type: none">Provision of social protection in the form of cash benefits and benefits in kind against the risks linked to old age (loss of income, inadequate income, lack of independence in carrying out daily tasks, reduced participation in social and community life, etc.).Administration, operation, or support of such social protection schemes.Cash benefits, such as old-age pensions paid to persons on reaching the standard retirement age, anticipated old-age pensions paid to older workers who retire before the standard retirement age, partial retirement pensions paid either before or after the standard retirement age to older workers who continue working but reduce their working hours, care allowances, other periodic or lump- sum payments paid upon retirement or on account of old age.Benefits in kind, such as lodging and sometimes board provided to elderly persons either in specialized institutions or staying with families in appropriate establishments, the assistance provided to elderly persons to help them with daily tasks (home help, transport facilities etc.), allowances paid to the person who looks after an elderly person, miscellaneous services and goods provided to elderly persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.	<i>Includes: pension schemes for military personnel and government employees.</i> <i>Excludes: early retirement benefits paid to older workers who retire before reaching standard retirement age due to disability (71012) or unemployment (71050).</i>
7104	Family & Children		
71040	Family and children (IS)	<ul style="list-style-type: none">Provision of social protection in the form of cash benefits and benefits in kind to households with dependent children.Administration, operation, or support of such social protection schemes.Cash benefits, such as maternity allowances, birth grants, parental leave benefits, family, or child allowances, and other periodic or lump-sum payments to support households and help them meet the costs of specific needs (for example, those of lone-parent families or families with handicapped children).Benefits in kind, such as shelter and board provided to preschool children during the day or part of the day, financial assistance towards payment of a nurse to look after children during the day, shelter and board provided to children and families permanently (orphanages, foster families, etc.), goods and services provided at home to children or to those who care for them, miscellaneous services and goods provided to families, young people or children (holiday and leisure centres).	<i>Excludes: family planning services (70740).</i>
7105	Unemployment-only non-contributory		
71050	Unemployment (IS)	<ul style="list-style-type: none">Provision of social protection in the form of cash benefits and benefits in kind to persons who are capable of work, available for work but are unable to find suitable employment.Administration, operation, or support of such social protection schemes.Cash benefits, such as full and partial unemployment benefits, early retirement benefits paid to older workers who retire before reaching the standard retirement age due to unemployment or job reduction caused by economic measures, allowances to targeted groups in the labor force who take part in training schemes intended to develop their potential for employment, redundancy compensation, other periodic or lump-sum payments to the unemployed, particularly the long-term unemployed.Benefits in kind, such as mobility and resettlement payments, vocational training provided to persons without a job or retraining provided to persons at risk of losing their job, accommodation, food, or clothes provided to unemployed persons and their families.	<i>Excludes: general programs or schemes directed towards increasing labor mobility,</i>

Code	Title and description
	<i>reducing the rate of unemployment, or promoting the employment of disadvantaged or other groups characterized by high unemployment (70412); cash benefits and benefits in kind paid to unemployed persons on reaching the standard retirement age (71020).</i>

Expenditure component 5: Climate change and natural resources

Code	Title and description
705	Environmental Protection
7051	Waste management
70510	Waste management <ul style="list-style-type: none"> Administration, supervision, inspection, operation or support of waste collection, treatment, and disposal systems. Grants, loans, or subsidies to support the operation, construction, maintenance or upgrading of such systems. <i>Includes: collection, treatment, and disposal of nuclear waste.</i>
7052	Wastewater management
70520	Wastewater management <ul style="list-style-type: none"> Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment. Grants, loans, or subsidies to support the operation, construction, maintenance or upgrading of such systems.
7053	Pollution abatement
70530	Pollution abatement <ul style="list-style-type: none"> Administration, supervision, inspection, operation, or support of activities relating to pollution abatement and control. Grants, loans, or subsidies to support activities relating to pollution abatement and control.
7054	Protection of biodiversity & landscape
70540	Protection of biodiversity & landscape <ul style="list-style-type: none"> Administration, supervision, inspection, operation, or support of activities relating to the protection of biodiversity and landscape. Grants, loans, or subsidies to support activities relating to the protection of biodiversity and landscape.
7055	R&D Environmental protection (CS)
70550	R&D Environmental protection <ul style="list-style-type: none"> Administration and operation of government agencies engaged in applied research and experimental development related to environmental protection. Grants, loans, or subsidies to support applied research and experimental development related to environmental protection are undertaken by non-government bodies such as research institutes and universities. <i>Excludes: basic research (70140).</i>
7056	Environmental Protection n.e.c.
70560	Environmental protection n.e.c. <ul style="list-style-type: none"> Administration, management, regulation, supervision, operation, and support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programs, and budgets for the promotion of environmental protection; preparation and enforcement of legislation and standards for the provision of environmental protection services. Production and dissemination of general information, technical documentation, and statistics on environmental protection. <i>Includes: environmental protection affairs and services that cannot be assigned to (7051), (7052), (7053), (7054) or (7055).</i>

Code	Title and description	
704	Economic Affairs	
7042	Agriculture, forestry, fishing, and hunting	
70422	Forestry	<ul style="list-style-type: none"> Administration of forestry affairs and services; conservation, extension, and rationalized exploitation of forest reserves; supervision and regulation of forest operations and issuance of tree-felling licenses. Operation or support of reforestation work, pest and disease control, forest firefighting and fire prevention services and extension services to forest operators. Production and dissemination of general information, technical documentation and statistics on forestry affairs and services. Grants, loans, or subsidies to support commercial forest activities. <p><i>Includes: forest crops in addition to timber.</i></p>
7048	R&D Economic Affairs	
70482	R&D Agriculture, forestry, fishing, and hunting (CS)	<ul style="list-style-type: none"> Administration and operation of government agencies engaged in applied research and experimental development related to agriculture, forestry, fishing, and hunting. Grants, loans, or subsidies to support applied research and experimental development related to agriculture, forestry, fishing, and hunting undertaken by non-government bodies such as research institutes and universities. <p><i>Excludes: basic research (70140).</i></p>

Annex 3: Members of the Development Assistance Committee (DAC)²⁰

1. Australia	9. Finland	17. Japan	25. Portugal
2. Austria	10. France	18. Korea	26. Slovak Republic
3. Belgium	11. Germany	19. Lithuania	27. Slovenia
4. Canada	12. Greece	20. Luxembourg	28. Spain
5. Czech Republic	13. Hungary	21. The Netherlands	29. Sweden
6. Denmark	14. Iceland	22. New Zealand	30. Switzerland
7. European Union	15. Ireland	23. Norway	31. United Kingdom
8. Estonia	16. Italy	24. Poland	32. United States

Annex 4: Non-DAC countries reporting to OECD CRS

1. Azerbaijan	7. Kazakhstan	13. Qatar	19. Timor-Leste
2. Bulgaria	8. Kuwait	14. Romania	20. Turkey
3. Croatia	9. Latvia	15. Russian Federation	21. United Arab Emirates
4. Cyprus	10. Liechtenstein	16. Saudi Arabia	
5. Estonia	11. Lithuania	17. Chinese Taipei	
6. Israel	12. Malta	18. Thailand	

Annex 5: Multilateral donors reporting to OECD CRS

1. EU Institutions	28. Special Arab Aid Fund for Africa	55. Development Bank of Latin America
2. Nordic Development Fund	29. IMF Trust Fund	56. IDB Invest
3. UNEP	30. IMF (Concessional Trust Funds)	57. Central Emergency Response Fund
4. Global Environment Facility	31. UNDP	58. World Tourism Organization
5. Montreal Protocol	32. UNTA	59. Asian Infrastructure Investment Bank
6. International Bank for Reconstruction & Development	33. United Nations Conference on Trade and Development	60. Center of Excellence in Finance
7. Multilateral Investment Guarantee Agency	34. UNICEF	61. International Investment Bank
8. International Finance Corporation	35. UNRWA	62. UN Institute for Disarmament Research
9. International Development Association	36. WFP	63. UN Capital Development Fund
10. Caribbean Development Bank	37. UNHCR	64. Eurasian Fund for Stabilization and Development
11. International Monetary Fund	38. UNAIDS	65. New Development Bank
12. Inter-American Development Bank	39. UNFPA	66. North American Development Bank
13. Central American Bank for Economic Integration	40. Islamic Development Bank	67. UN Women
14. African Development Bank	41. OSCE	68. COVID-19 Response & Recovery Multi-Partner Trust Fund
15. African Development Fund	42. Islamic Monetary Fund	69. Joint Sustainable Development Goals Fund

²⁰ OECD.

16. Asian Development Bank	43. Arab Fund for Technical Assistance to African & Arab Countries	70. International Commission on Missing Persons
17. Arab Fund (AFESD)	44. Black Sea Trade & Development Bank	71. WHO-Strategic Preparedness and Response Plan
18. UN Peacebuilding Fund	45. GODE	72. Global Alliance for Vaccines and Immunization
19. Council of Europe	46. Other Arab Agencies	73. Global Fund
20. World Health Organization	47. IFAD	74. Global Green Growth Institute
21. Food and Agriculture Organization	48. European Bank for Reconstruction and Development	75. WTO - International Trade Centre
22. International Labour Organization	49. UN AGENCIES	76. United Nations Industrial Development Organization
23. International Atomic Energy Agency	50. Global Partnership for Education	77. Green Climate Fund
24. UNECE	51. Climate Investment Funds	78. Credit Guarantee and Investment Facility
25. OPEC Fund for International Development	52. Adaptation Fund	79. Global Energy Efficiency and Renewable Energy Fund
26. OAPEC	53. Council of Europe Development Bank	
27. Arab Bank for Economic Development in Africa	54. Private Infrastructure Development Group	

Note: IDB Invest, IFAD, IFC, and New Development Bank only report commitments.

Annex 6: Private philanthropic donors reporting to OECD CRS

1. Bill & Melinda Gates Foundation	25. Arcus Foundation
2. Dutch Postcode Lottery	26. Gordon and Betty Moore Foundation
3. Swedish Postcode Lottery	27. Ford Foundation
4. People's Postcode Lottery	28. Wellcome Trust
5. MetLife Foundation	29. UBS Optimus Foundation
6. Mastercard Foundation	30. World Diabetes Foundation
7. Grameen Crédit Agricole Foundation	31. McKnight Foundation
8. IKEA Foundation	32. Citi Foundation
9. Bernard van Leer Foundation	33. LEGO Foundation
10. MAVFA Foundation	34. Norwegian Postcode Lottery
11. Oak Foundation	35. BBVA Microfinance Foundation
12. H&M Foundation	36. Jacobs Foundation
13. Laudes Foundation	37. Arcadia Fund
14. Charity Projects Ltd (Comic Relief)	38. Margaret A. Cargill Foundation
15. Children's Investment Fund Foundation	39. La Caixa Banking Foundation
16. Gatsby Charitable Foundation	40. Bloomberg Family Foundation
17. Conrad N. Hilton Foundation	41. Susan T. Buffett Foundation
18. David & Lucile Packard Foundation	42. Howard G. Buffett Foundation
19. John D. & Catherine T. MacArthur Foundation	43. Open Society Foundations
20. Carnegie Corporation of New York	44. Fondation Botnar
21. Michael & Susan Dell Foundation	45. CHANEL Foundation

22. Omidyar Network Fund, Inc.

46. Bezos Earth Fund

23. Rockefeller Foundation

47. German Postcode Lottery

24. William & Flora Hewlett Foundation

Annex 7: List of selected CRS codes by food systems expenditure-components

Expenditure component 1: Selected CRS codes for Agricultural development and value chains

CRS Code	CRS Code Title	Description
31110	Agricultural policy and administrative management	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.
31120	Agricultural development	Integrated projects; farm development.
31130	Agricultural land resources	Soil degradation control; soil improvement; drainage of waterlogged areas; soil desalination; agricultural land surveys; land reclamation; erosion control, and desertification control.
31140	Agricultural water resources	Irrigation, reservoirs, hydraulic structures, groundwater exploitation for agricultural use.
31150	Agricultural inputs	Supply of seeds, fertilizers, and agricultural machinery/equipment.
31161	Food crop production	Including grains (wheat, rice, barley, maize, rye, oats, millet, sorghum); horticulture; vegetables; fruit and berries; and other annual and perennial crops. [Use code 32161 for agro industries]
31162	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; and rubber. [Use code 32161 for agro industries]
31163	Livestock	Animal husbandry; animal feed aid.
31164	Agrarian reform	Including agricultural sector adjustment.
31165	Agricultural alternative development	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).
31166	Agricultural extension	Non-formal training in agriculture.
31181	Agricultural education/training	
31182	Agricultural research	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural biotechnology; including livestock research (animal health, breeding and genetics, nutrition, physiology).
31191	Agricultural services	Marketing policies & organisation; storage and transportation, creation of strategic reserves.
31192	Plant and post-harvest protection and pest control	Including integrated plant protection, biological plant protection activities, supply and management of agrochemicals, supply of pesticides, plant protection policy and legislation.
31193	Agricultural financial services	Financial intermediaries for the agricultural sector including credit schemes; and crop insurance.
31194	Agricultural co-operatives	Including farmers' organisations.
31195	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.
31310	Fishing policy and administrative management	Fishing sector policy, planning and programmes; institution capacity building and advice; ocean and coastal fishing; marine and freshwater fish surveys and prospecting; fishing boats/equipment; unspecified fishing activities.
31320	Fishery development	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.
31381	Fishery education/training	
31382	Fishery research	Pilot fish culture; marine/freshwater biological research.
31391	Fishery services	Fishing harbours; fish markets; fishery transport and cold storage.
32161	Agro industries	Staple food processing, dairy products, slaughterhouses and equipment, meat and fish processing and preserving, oils/fats, sugar refineries, beverages/tobacco, and animal feed production.

CRS Code	CRS Code Title	Description
32164	Chemicals	Industrial and non-industrial production facilities; including pesticide production.
32165	Fertilizer plants	
32182	Technological research and development	Including industrial standards; quality management; metrology; testing; accreditation; and certification.
32267	Fertilizer Minerals	Phosphates, potash.
43040	Rural development	Integrated rural development projects; e.g. regional development planning; promotion of decentralised and multi-sectoral competence for planning, coordination and management; implementation of regional development and measures (including natural reserve management); land management; land use planning; land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72010)]; functional integration of rural and urban areas; geographical information systems.
43041	Rural land policy and management	Regional development planning; promotion of decentralised and multi-sectoral competence for planning, coordination, and management; land management; land use planning; geographical information systems.
43042	Rural development	Integrated rural development projects; implementation of regional development and measures (including natural reserve management); land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72010)]; functional integration of rural and urban areas.
43050	Non-agricultural alternative development	Projects to reduce illicit drug cultivation through, for example, non-agricultural income opportunities, and social and physical infrastructure (see code 31165 for agricultural alternative development).
43071	Food security policy and administrative management	Food security policy, programmes, and activities; institution capacity strengthening; policies, and programmes for the reduction of food loss/waste; food security information systems, data collection, statistics, analysis, tools, methods; coordination and governance mechanisms; other unspecified food security activities.

Expenditure component 2: Selected CRS codes for Infrastructure for food systems

CRS Code	CRS Code Title	Description
14010	Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach (IWRM: see box below).
14020	Water supply and sanitation - large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14021], sanitation [14022], and hygiene [12261].
14021	Water supply - large systems	Potable water treatment plants: intake works; storage; water supply pumping stations; large-scale transmission/conveyance and distribution systems.
14022	Sanitation - large systems	Large-scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial wastewater treatment plants.
14030	Basic drinking water supply and basic sanitation	Programmes where components according to 14031 and 14032 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14031], sanitation [14032], and hygiene [12261].
14031	Basic drinking water supply	Rural water supply schemes using handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, and small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
14032	Basic sanitation	Latrines, on-site disposal, and alternative sanitation systems, including the promotion of household and community investments in the construction of these facilities. (Use code 12261 for activities promoting improved personal hygiene practices.).
14081	Education and training in water supply and sanitation	Education and training for sector professionals and service providers.
23231	Solar energy for isolated grids and standalone systems	Solar power generation for isolated mini-grids, solar home systems (including integrated wiring and related appliances), solar lanterns distribution and commercialisation. This code refers to the power generation component only.

CRS Code	CRS Code Title	Description
23631	Electric power transmission and distribution (isolated mini grids)	Includes village grids and other electricity distribution technologies for end users that are not connected to the main national grid. Also includes related electricity storage. This code refers to the network infrastructure only regardless of the power generation technologies.
32174	Clean cooking appliance manufacturing	Includes manufacturing and distribution of efficient biomass cooking stoves, gasifiers, liquid biofuel stoves, solar stoves, gas and biogas stoves, and electric stoves.

Expenditure component 3: Selected CRS codes for Nutrition and health

CRS Code	CRS Code Title	Description
12240	Basic nutrition	Micronutrient deficiency identification and supplementation; Infant and young child feeding promotion including exclusive breastfeeding; non-emergency management of acute malnutrition and other targeted feeding programs (including complementary feeding); Staple food fortification including salt iodization; Nutritional status monitoring and national nutrition surveillance; Research, capacity building, policy development, monitoring and evaluation in support of these interventions. [Use code 11250 for school feeding and 43072 for household food security.]
12350	Other prevention and treatment of NCDs	Population/individual measures to reduce exposure to unhealthy diets and physical inactivity and to strengthen capacity for prevention, early detection, treatment, and sustained management of NCDs including cardiovascular disease control: Prevention, screening, and treatment of cardiovascular diseases (including hypertension, hyperlipidaemia, ischaemic heart diseases, stroke, rheumatic heart disease, congenital heart disease, heart failure, etc.). Diabetes control: Prevention, screening, diagnosis, treatment, and management of complications from all types of diabetes. Exposure to physical inactivity: Promotion of physical activity through a supportive built environment (urban design, transport), sports, health care, schools and community programmes and mass media campaigns. Exposure to unhealthy diet: Programmes and interventions that promote a healthy diet through reduced consumption of salt, sugar and fats and increased consumption of fruits and vegetables e.g., food reformulation, nutrient labelling, food taxes, marketing restriction on unhealthy foods, nutrition education and counselling, and settings-based interventions (schools, workplaces, villages, communities). Cancer control: Prevention (including immunisation, HPV and HBV), early diagnosis (including pathology), screening, treatment (e.g., radiotherapy, chemotherapy, surgery) and palliative care for all types of cancers. Implementation, maintenance, and improvement of cancer registries are also included. Chronic respiratory diseases: Prevention, early diagnosis, and treatment of chronic respiratory diseases, including asthma. Excludes: Tobacco use control (12320), Control of harmful use of alcohol and drugs (12330), and research for the prevention and control of NCDs (12382).
43073	Food safety and quality	Food safety and quality policies, programmes, and activities, including food inspection and certification; strengthening food safety/quality capacities and development of standards along the value chain; monitoring/surveillance and laboratory capacities; and delivery of information, communication, and education.
		In addition to these CRS Codes, we include all other financial flows with Nutrition Markers that are not part of the previously selected CRS codes in this component.

Expenditure component 4: Selected CRS codes for social assistance (including emergency food assistance)

CRS Code	CRS Code Title	Description
11250	School feeding	Provision of meals or snacks at school; other uses of food for the achievement of educational outcomes including 'take-home' food rations provided as economic incentives to families (or foster families, or other childcare institutions) in return for a child's regular attendance at school; food provided to adults or youth who attend literacy or vocational training programmes; food for pre-school activities with an educational component. These activities may help reduce children's hunger during the school day if the provision of food/meals contains bioavailable nutrients to address specific nutrition needs and have nutrition expected outcomes in school children, or if the rationale for mainstream nutrition or expected outcome is nutrition-linked.
16010	Social Protection	Social protection or social security strategies, legislation, and administration; institution capacity building and advice; social security and other social schemes; support programmes, cash benefits, pensions and special programmes for older persons, orphans, persons with disabilities, children, mothers with new-borns, those living in poverty, without jobs and other vulnerable groups; social dimensions of structural adjustment.

CRS Code	CRS Code Title	Description
16050	Multisector aid for basic social services	Basic social services are defined to include basic education, basic health, basic nutrition, population/reproductive health and basic drinking water supply and basic sanitation.
24050	Remittance facilitation, promotion, and optimisation	Includes programmes aiming at reducing the sending costs of remittances.
43072	Household food security programmes	Short or longer-term household food security programmes and activities that improve the access of households to nutritionally adequate diets (excluding any cash transfers within broader social welfare programmes that do not have a specific food security, food acquisition or nutrition focus which should be reported under code 16010).
52010	Food assistance	Supply of edible human food under national or international programmes including transport costs, cash payments made for food supplies; project food assistance aid and food assistance aid for market sales when benefiting sector not specified. Excludes food security policy and administrative management (43071), household food security programmes (43072) and emergency food assistance aid (72040). Report as multilateral: i) food assistance aid by the EU financed out of its budget and allocated pro rata to EU member countries; and ii) core contributions to the World Food Programme.
72040	Emergency food assistance	Provision and distribution of food; cash and vouchers for the purchase of food; non-medical nutritional interventions for the benefit of crisis-affected people, including refugees and internally displaced people in developing countries in emergencies. Includes logistical costs. Excludes non-emergency food assistance (52010), food security policy and administrative management (43071), household food programmes (43072) and medical nutrition interventions (therapeutic feeding) (72010 and 72011).

Expenditure component 5: Selected CRS codes for climate change and natural resources

CRS Code	CRS Code Title	Description
14015	Water resources conservation (including data collection)	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), groundwater and coastal waters; prevention of water contamination.
14040	River basins development	Infrastructure-focused integrated river basin projects and related institutional activities; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23220) and activities related to river transport (21040)].
14050	Waste management/disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal, and treatment; landfill areas; composting and reuse.
31210	Forestry policy and administrative management	Forestry sector policy, planning and programmes; institution capacity building and advice; forest surveys; unspecified forestry and agro-forestry activities.
31220	Forestry development	Afforestation for industrial and rural consumption; exploitation and utilisation; erosion control, desertification control; integrated forestry projects.
31261	Fuelwood/charcoal	Sustainable forestry development whose primary purpose is the production of fuelwood and charcoal. Further transformation of biomass in biofuels is coded under 32173.
31281	Forestry education/training	
31282	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, and harvesting.
31291	Forestry services	
41010	Environmental policy and administrative management	Environmental policy, laws, regulations, and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
41020	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
41030	Biodiversity	Including natural reserves and actions in the surrounding areas; and other measures to protect endangered or vulnerable species and their habitats (e.g., wetlands preservation).
41040	Site preservation	Applies to the unique cultural landscape; including sites/objects of historical, archaeological, aesthetic, scientific or educational value.
41081	Environmental education/training	

CRS Code	CRS Code Title	Description
41082	Environmental research	Including the establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
43060	Disaster Risk Reduction	Disaster risk reduction activities if not sector specific. Comprises risk assessments, structural prevention measures (e.g., flood prevention infrastructure), preparedness measures (e.g., early warning systems) normative prevention measures (e.g., building codes, land-use planning), and risk transfer systems (e.g., insurance schemes, risk funds). Also includes building local and national capacities and supporting the establishment of efficient and sustainable national structures able to promote disaster risk reduction.

