

Tracking Government Investments for Nutrition at Country Level v.2

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29TH January 2015 (Version 2 updated February 2016)ⁱ

1. Introduction

Having reliable data is essential to policy makers to prioritise, to plan, and to make decisions on resource allocation, as well as to monitor and evaluate policy implementation. Resource tracking is an important way of promoting transparency and can be used for advocacy purposes.

A flexible framework can be helpful to provide a starting point and be used as guidance by Governments planning to establish a financial tracking system for nutrition. The framework should be adaptable to countries based on data and capacity available in each system.

We proposed a 3-Step Approach as the most practical way for countries to track trends in budget allocations. This is a basic framework for routinely collecting, on a programme-by-programme basis and using the information publicly available, data that might be relevant to nutrition. The main aim is to get an **historical trend of budget allocations (and expenditures) for nutrition within a country**.

The 3-Step Approach has been used by 30 out of the 56 member countries of the SUN Movement in 2015. This Guidance Note build on this experience to refine the Approach and respond to the queries raised in its first year of operationalisation.

The note is structured as follows:

- Section 2: Data Sources (page 1)
- Section 3: Who should be involved in this exercise? (page 2)
- Section 4: The 3-Step Approach to track on-budget resources on nutrition (page 2)
- Annexes A, B and C provide further details for Step 1 – Identification (page 5), Step 2 Categorisation (page 6) and Step 3 - Weighting (page 9).
- Annex D responds to some Frequently Asked Questions

2. Data source

What data sources are available on governments' spending on nutrition?

The **national budget** is the Government's main economic policy document, indicating how the Government plans to use public resources to meet policy goals.

In June 2014, we reviewed on-line published national budgets in order to understand the level of detail easily accessible on government investments in nutrition.¹ Whilst limited, the findings provided a strong basis for future efforts:

¹ Note that this was a 3-week desk review; no specific request was sent to governments.

- In general, budget transparency for nutrition is low across countries due to high level of aggregation.
- For those countries for which we found the budgets online (28 out of 51 SUN member countries at the time), the public information available on domestic resources for nutrition is limited to: a programme name; a brief generic programme description; an “oversight” agency (or the agency with the authority to incur expenditures for the programme); and a total amount allocated to the programme. Information on actual expenditure (not only on budget allocations) was very scarce.
- There are numerous ministries that could potentially contain nutrition expenditures, with the most obvious ones found in all budgets such as health, agriculture and education, but also a diverse range including ministries of environment, women affairs and fisheries.

We concluded that whilst different methods might be more suitable to different countries, a flexible framework can be helpful to provide guidance and a starting point. The main data source for this framework is the national budget. This approach should be adaptable to countries based on data and capacity available in each system. In particular, where data on nutrition allocations and expenditure of off-budget donor funded activities in the country is available, these should be included in the exercise.

3. Who should you involve in this exercises?

For the replicability of the exercise, countries should identify **one or two national person to conduct the data gathering and populate the Excel Template (Figure 1)** based on the agreed key terms to do the search (Annex 1). People engaged in this exercise should be familiar with the national budget and public finance system of the country. Ideal people could be from the Ministry of Finance or from a Planning Unit within the Government.

Completing Step 1 will depend on the budget structure and level of details. Once the [Excel Template \(Figure 1\)](#) is populated, the document will need to be reviewed by sector representatives, who are familiar with the programmes that have been included (or excluded) from the data-gathering exercise.

Note: Until May 2016, a team of data experts led by the SUN Movement Secretariat will help countries with populating the [Excel Template \(Figure 1\)](#). To be able to provide remote support, they will need to receive the electronic national budgets (or equivalent official documents) and the key-terms to do the search (Annex 1).

4. **The 3-Step approach to track on-budget resources on nutrition**

The review of the 28 published national budgets shows that in the best case scenario, the public information available on domestic resources for nutrition is limited to: 1) a **programme name**, 2) a brief generic **programme description**, 3) an **‘oversight’ agency** (or the agency with the authority to incur expenditures for the programme) and; 4) a **total amount** allocated to the programme. Only in very few cases, it might be possible to have a breakdown of the programme by activities and by funding source.

Based on this review, a three-step approach is proposed as the most acceptable and feasible way for countries to track historical trends on budget allocations. To ensure **transparency** and **replicability**, all steps taken need to be documented in detail and specific data sources need to

be provided in the [Excel Template \(Figure 1\)](#). The presentation of results need to be clear on what the estimated figure covers and what it does not cover.

- **Step One: Identification** (*See Annex A for details*) - Identify the relevant budget line items (e.g. programmes or departments) based on the National Nutrition Plan (where available) and through a search of key terms. The existence of a Common Results Framework can effectively help sectors to decide which –budget line items to include or not.
- **Step Two: Categorisation** (*See Annex B for details*) - Assess whether the programmes/departments found fall under the category of “nutrition-specific” or “nutrition-sensitive” investments. “Nutrition-specific” budget line items would be those that reflect a nutrition department or a nutrition programme or a nutrition intervention. To be “nutrition-sensitive”, a budget line item would need to include a programme that addresses underlying causes of malnutrition and especially is beneficial to the most vulnerable population including children and women.
- **Step Three: Weighting** (*See Annex C for details*) - Attribute a percentage of the allocated budget to nutrition (weighting). This percentage should be based on the categorisation (Step Two), but also on a judgement call by national experts. There is a trade-off between accuracy and replicability and transparency. A detailed review of each programme can more accurately establish what proportion of it can be attributed to nutrition. This should not come at the expense of replicability and transparency if the process is made complicated and cumbersome. In its simplest form, countries may choose to allocate 100% of the amount in the case of budget line items that have been categorized as “nutrition-specific” while a reasonable amount decided by the stakeholders (e.g. 25%) would be allocated in the case of budget line items that have been categorized as “nutrition-sensitive”.²

Step One is are part of the preparatory work exercise while Step Two and Step Three require close consultation with sector representatives that are familiar with the programmes. The final results will need to be validated through a technical meeting with participants from the SUN Multi-Stakeholder Platform.

National policies, strategies and plans, or else the existence of a common results framework for nutrition agreed across the engaged sectors, should provide the main guidance to inform the discussion about what to include (Step One) and how to categorize the identified budget line items (Step Two). Data, sources, information available from these documents are an overarching condition to inform the 3-Step Approach.

² This is consistent with the attribution agreed by the Donor Network for programmes categorized under ‘nutrition-sensitive’.

Figure 1: Excel template

MDA	Search term	Name of budet line item	Budget line item Description	Thematic sectors	Funding source	Budget Year X (e.g. 2014)	Actual Expenditure Year X (e.g. 2014)	Budget Year X+1 (e.g. 2015)	Actual Expenditure Year X+1 (e.g. 2015)	Data source	Other relevant information	Does the budget include Personnel Costs? (Yes/No)	Does the budget include sub-national government allocations? (Yes/No)
Which ministry did you find the budget in? Ministry of Agriculture, Health, etc	Type the term you searched for	Write as it appears on the budget	Search for the programme in the budget speech or other government documents and copy-paste initial sentences	Which sector does the budget line item fall in? 1) health, 2) education, 3) agriculture / food systems, 4) WASH, 5) social protection	Type in "Domestic resources" (funded by the budget from own funds) or multi-donor trust fund, development partners if these are included.	Type in the amount. You can add columns for Actual Expenditure or another year if these are available as in columns G, H, I				Type in the exact source. If it's in the national budget, it will be http://www.zimtreasury.gov.zw/estimates-of-expenditure	Add columns for additional details as deemed appropriate. E.g. Programme or activity in the National Nutrition Plan that it contributes to		

In order to support this exercise, countries have used a basic template to list all the budget line items identified with the relevant information. This includes:

- **MDA:** Which Ministry, Department or Agency did you find the budget in? Ministry of Agriculture, Health, etc?
- **Search term:** Type the term you searched for
- **Name of budget line items:** Write as it appears on the budget
- **Budget line item description:** Search for the programme in the budget speech or other government documents and copy-paste initial sentences
- **Thematic sector:** Which sector does the budget line item fall in? 1) Health, 2) education, 3) agriculture / food systems, 4) WASH, or 5) social protection. Please type other if none of these apply.
- **Funding source:** Type in "Domestic resources" (funded by the budget from own funds) or multi-donor trust fund, development partners if those are included
- **Budget Year X (e.g. 2014):** Type in the amount. You can add columns for Actual Expenditure or another year if these are available as in columns G, H, I
- **Data source:** Type in the exact source. If it's in the national budget, it will be <http://www.zimtreasury.gov.zw/estimates-of-expenditure>
- **Other relevant information:** Add columns for additional details as deemed appropriate. E.g. Programme or activity in the National Nutrition Plan that it contributes to
- **Does the budget include personnel costs?** Please, just answer Yes or No and we will follow up with additional questions. See Q&A Annex.
- **Does the budget include sub-national government allocations?** Please, just answer Yes or No and we will follow up with additional questions. See Q&A Annex.

Annex A: Step One – Identification

The **first milestone** is to share the national budget or the official financial documents that are going to be used for the exercise.

The **second milestone** is to provide a list of **key sectoral domains** that will be included in the exercise:

- The Ministries of Health, Agriculture and Education are clearly identifiable in all national budgets.
- The functional areas of social protection, WASH and gender may be in the in the title of different ministries depending on the country.

Please, clearly list all the Ministries you want to include using the same title as indicated in the national budgets or the financial documents.

The **third milestone** is to carry out the search of key terms.

The **basic key-word search** will be done using the word **‘nutrition’** to identify ‘nutrition’ budget line items (i.e. programmes, departments, interventions, etc.).

The **advanced search of key terms** will be done based on the findings from the 30 countries that carried out the exercise in 2015.

- **How do we decide which “terms” to look for?**

The starting point to identify key terms should be the National Nutrition Plan or the Common Results Framework. This assumes that the budget derives from the plan.

Based on the findings from the 30 countries that carried out the exercise in 2015 and international experience and literature (e.g. Geir et al., SUN Donor Financial Tracking methodology, 2013 Lancet Series, 2010 SUN Framework of Actions, WHA Global Monitoring Framework), we provide an initial list. However, this **list should be adapted** by the country based on their national nutrition plan or, where available, common results framework.

Sectoral domain	Key terms
Health:	maternal, neonatal, child and adolescent health, overweight, obesity, non-communicable diseases, hygiene, micro nutrients, feeding practices, malnutrition, family planning or reproductive health, HIV/AIDS and TB, sanitation, child immunization, education, food safety, baby-friendly
Agriculture:	women, staples (grains, roots, cereals), legumes, pulses, nuts, fruits and vegetables, animal sources / livestock, fishery sources, extension services, cooperatives, smallholders, food aid, relief, family farming, food, food security, hunger, agriculture production, rural development, bio fortification, food-safety, food quality, aflatoxin, trade, food fortification, markets. Note: differentiate what is done to enhance domestic vs. export markets

Education:	female education, rural education, female secondary education, school feeding / meals, early child education / development, WASH, hygiene, hand-washing, adult literacy, education equity
Social protection	women, children, safety net programs, cash and voucher transfers, orphan and vulnerable children (OVC), pension, insurance, welfare services, emergency, humanitarian, relief, maternity leave, pro-poor
WASH:	drinking water supplies, environment, sanitation, sewages, rural / urban areas, hygiene, latrines, community-led total sanitation (CLTS)

- **What should we include?**

In order to include a budget line item as part of Step One, it has to fulfil the following essential criteria:

- The budget line item clearly reflects a sectoral priority that is included in multi-sectoral planning efforts for nutrition.
- It is possible to identify the target population in terms of direct and indirect beneficiaries.
 - Direct beneficiaries: 1000 days window of opportunity (pregnant and lactation women and under 2s children), children adolescents and women of reproductive age.
 - Indirect beneficiaries: households and communities at risk of malnutrition (segmentation by livelihoods, vulnerability, etc.)
- It is possible to define a measurable outcome, recognize where this outcome stands within the nutrition impact pathways and monitor this outcome using existing information systems. Examples include: increased coverage of DPT3 immunization, increased coverage of drinking water sources, etc.³

If information on target population or measurable outcome is not available, it is deemed better to exclude the budget line item from the analysis.

³An exhaustive set of indicators is available in the Country Profile Indicators Table developed by the Independent Expert Group of the Global Nutrition Report <http://globalnutritionreport.org/files/2014/07/Country-Profile-Indicators-Table.pdf>

Annex B: Step 2 – Categorisation

Step Two of the 3-Step Approach asks in-country teams to categorize the identified budget line items into two main headings:

“**SPECIFIC**” refers to high-impact nutrition actions as described in the 2013 Lancet nutrition series (see Figure 2). These are sometimes referred to as “*direct*” interventions. Budget items that are specific to nutrition (so-called “nutrition budget lines”) would be those that include a nutrition department, a nutrition programme, a nutrition intervention or a nutrition activity depending on the structure of the budget.

The Lancet definition of nutrition-specific actions is as follows: “Nutrition-specific interventions and programmes address the immediate determinants of foetal and child nutrition and development – adequate food and nutrient intake, feeding, caregiving and parenting practices, and low burden of infectious diseases.”

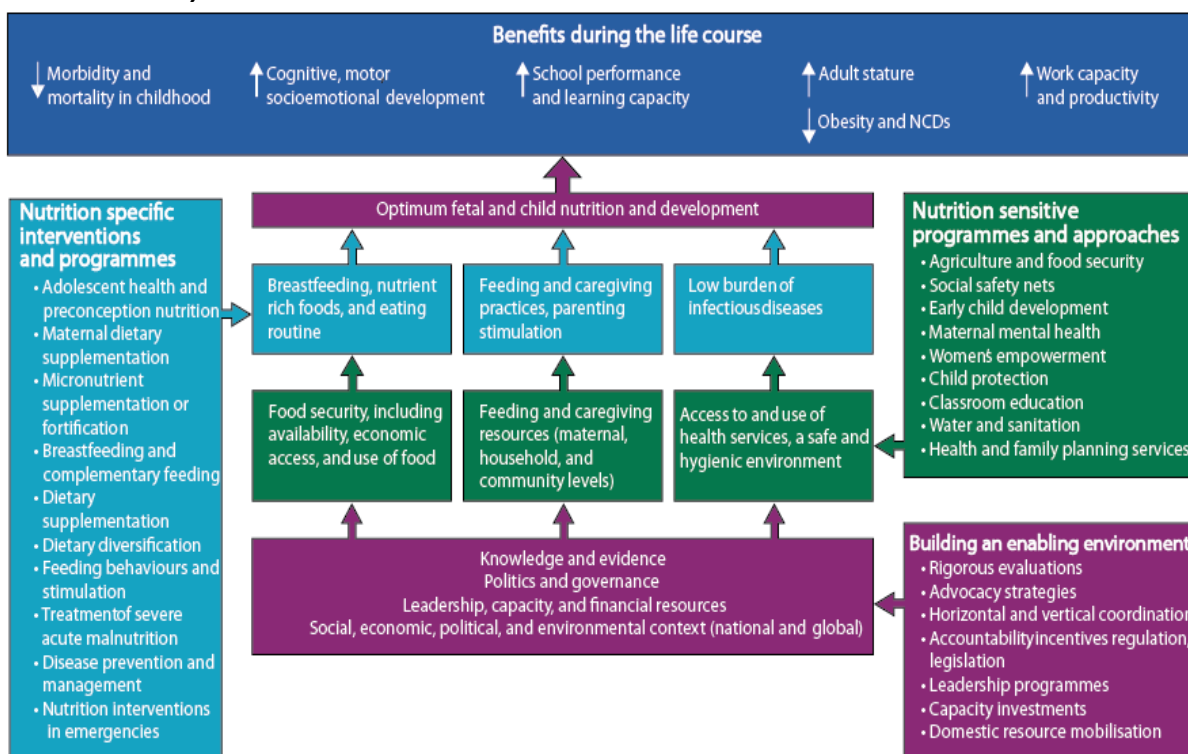
“**SENSITIVE**” refers to actions that address the underlying determinant of malnutrition as originally set out in the UNICEF conceptual framework. These were further adjusted in the 2013 Lancet nutrition series (see Figure 2). They include actions from a range of sectors including: health; agriculture and food systems; water, sanitation and hygiene promotion (WASH); education; and social protection. Budget items that are sensitive to nutrition are those that clearly mention a *nutrition-relevant objective and/or outcome and/or action as part of an integrated programme or as part of a department mandate.*

The Lancet definition of nutrition-sensitive actions is as follows: “Nutrition-sensitive interventions and programmes address the underlying determinants of foetal and child nutrition and development – food security; adequate caregiving resources at the maternal, household and community levels; and access to health services and a safe and hygienic environment – and incorporate specific nutrition goals and actions. Nutrition-sensitive programmes can serve as delivery platforms for nutrition-specific interventions, potentially increasing their scale, coverage, and effectiveness.”

The feedback from countries that used the 3-Step Approach in 2015 revealed the need to provide further guidance to standardise budget allocations into “nutrition-specific” and “nutrition-sensitive” interventions. The conclusions are the following:

- The 2013 Lancet Framework was agreed as the starting-point.
- For “nutrition-specific” interventions, emphasis was placed on the importance of the continuum of care targeting the First 1,000 Days (pregnant and lactating women and children under two years) and women in reproductive age, including adolescent girls.
- There was considerable discussion about whether the following interventions should be regarded as “nutrition-specific” or “nutrition-sensitive”: overweight; obesity and Non-Communicable Diseases (NCD) management; HIV/TB and malaria management; food safety; reproductive health services; and child immunization.
- When it was not obvious from the programme name or description, two criteria were identified as useful for taking decisions on the categorization: 1) Defining the expected outcomes (e.g. child nutrition status or an immediate or underlying determinant of child nutrition status); and, 2) Identifying the targeted population (direct and indirect beneficiaries of a given action).

Figure 2. Framework for actions to achieve optimum foetal and child nutrition development (LANCET 2013)



The table below presents the specific examples from the 30 countries that carried out the budget analysis in 2015, broken down by nutrition-specific and nutrition-sensitive budget lines and by sector. These can be further sub-categorized by typology, which in turn allow us to decide whether they are nutrition-sensitive or nutrition-specific.

Table 1: Examples of budget line items categorized as “nutrition-specific”

Sector	Typology	Example
		Budget line item
Non-health	Integrated non-health programme	Training and capacity building of farmers and extension workers on food based nutrition and health across age groups along with participatory field monitoring and evaluation (Bangladesh)
Health	Integrated health programme	Management of safe delivery without complications (Peru, part of the integrated maternal and neonatal programme)
Health and other sectors	Stand-alone nutrition intervention or programme	PRONANUT (Congo DRC) Nutrition Program (Mauritania, Ministry of Social Affairs)
Health	High-impact stand-alone nutrition intervention or programme	Supplementation of Vitamin A (Burundi) Supplementation of Iron and Vitamin A to young children (Peru)

Table 2: Examples of budget line items categorized as “nutrition-sensitive”

Thematic Sector	Typology	Example	
		Budget line item	Explanatory note provided
Health	Food safety	Food Safety and Hygiene (Vietnam)	This budget-line item of Government management supports all activities and research for the Programme of Food Safety
	Child immunisation	Surveillance and Immunization (Indonesia)	Implementation of immunization and surveillance
	Integrated Maternal and Child Health Care ⁴	Reduce maternal, neonatal and child health morbidity and mortality (Ghana)	Improve governance and strengthen efficiency and effectiveness in health service delivery; Budget-line item related to the Program “Health Service Delivery - Strategy formulation and operational coordination”
	Reproductive health care	Increase Advocacy and IEC Program (Indonesia)	IEC for improving the Family Planning Program recipient
	Health & Nutrition education	Mass media (Tajikistan)	Organization and regulation of broadcasting and publishing events. Operation and support of broadcasting services. Expenses, including transfers, loans or other types of support for the construction or acquisition of conditions for TV broadcasting, production of broadcasting material and its preparation for presentation. Management, operation and support of publishing services. Costs, including loans, transfers and other forms of support for the construction and acquisition of plant, equipment and material for newspapers, magazines and book publishing, news and information gathering and dissemination of published work.
	Overweight, obesity and NCD	Non-communicable diseases (Vietnam)	This budget line item supports all activities for prevention of cancer, diabetes, and high blood pressure
	Infectious diseases (HIV/AIDS, TB and Malaria)	Emergency Plan for Polio Eradication (Pakistan)	
	Basic health care (generic)	Clinical services (Kenya)	
Education	Early child development	The provision of early childhood services (Indonesia)	To ensure accessibility of early childhood education related to food nutrition and parenting
	Education – closing gender gap	Establishment of Girls Degree Colleges in Sindh (Pakistan)	
	Education – access to all	Revised English Literacy curriculum and Instructional Materials (Ghana)	Improve quality of teaching and learning for the Program “Non formal Education”

⁴ Most of the integrated Maternal and Child Health Care Programmes have been classified as “nutrition-specific” budget line items

Thematic Sector	Typology	Example	
		Budget line item	Explanatory note provided
	School meals	Provide Feeding for SHS Students (Ghana)	Increase equitable access to and participation in education at all levels for the Program "Management and Administration - Pre-Tertiary Education Management"
	Health education in schools	Healthy Schools (Guatemala)	Promoting Health and Nutrition in Schools
	Education (generic)	Planning and budgeting department (South Sudan)	This contains generic spending that related to different types of activities including (but not specified to) school feeding, M&E and improvement of education quality
Agriculture	Food safety	Aquatic animal health and Post-Harvest management (Ghana)	To reduce health risks associated with fisheries exploitation, production and utilization along the value chain. To ensure safe and quality in fish product processing.
	Agriculture services	Agriculture Extension Services (Nepal)	
	Food security	Food Security and Development in agriculture (Vietnam)	This program seeks to ensure the food security
	Rural development	Agriculture and rural development (Vietnam)	
	Livestock	Appui au développement de l'aviculture moderne (Benin)	
	Fishery	Fish Health System Development and Fish Farming (Indonesia)	
	Agriculture production – non-staples	Increased Growth Income (Ghana)	Build capacity of peri-urban vegetable producers in good agricultural practices (GAPs)
	Agriculture production development (generic)	Production Management of Cereals and Various Crops (Indonesia)	To increase productivity of Cereals
Social protection	Welfare services Maternal & Child	Centre Mère et Enfants de Kinshasa-Ngaba (DRC)	
		Palnaghar (creches) and mothers meeting (Maharsastra)	Palnaghar/ Creches initiated and implemented in 6 high burden tribal districts. Will also be implemented at the aganwadi level with the support of DWCD staff.
	Welfare services Orphans and Vulnerable Children (OVC)	Street children rehabilitation center (Kenya)	
	Welfare services (generic)	Social welfare (Kenya)	
	Humanitarian / emergency relief	Disaster preparedness and response (Kenya)	

Thematic Sector	Typology	Example	
		Budget line item	Explanatory note provided
	Cash transfers / safety nets	Social Welfare Assurance (Conditional Cash Transfer / PKH) (Indonesia)	To support the implementation of Conditional Cash Transfers for Very Poor Households (Rumah Tangga Sangat Miskin)
	Social protection children	Child Protection (Indonesia)	Child protection
	Social protection women	Preparation and harmonization of policies on women's participation in politics and decision-making (Indonesia)	To increase woman participation in policy-planning, politics and decision-making.
		Baby-care for working mothers (South Sudan)	
	Social protection (generic)	Project and Control Program Against Poverty and the Legacy of Slavery (Mauritania)	
WASH	Sanitation only	Regulating, Development, Supervision and Implementation of Sanitation Infrastructure and Solid Waste (Indonesia)	To support the wastewater infrastructure; urban drainage infrastructure; Waste Infrastructure place of final processing; Integrated Waste Processing / 3R infrastructure
	Promotion of sanitation and hygiene	Programme de promotion de l'hygiène et de l'assainissement (Benin)	
	Drinking water supply	Establishment of Drinking Water Hubs (Phase-I,II,III,IV) (Pakistan)	
	Water and Sanitation (WATSAN)	Water Supply & Sanitation (Pakistan)	
	Water supply (generic)	National Water Conservation and Pipeline Corporation (Kenya)	

Annex C: Step 3 – Weighting

Some nutrition-specific budget line items are straightforward to track. They may include a specified activity of an integrated program or a specified intervention/activity that clearly refers to high-impact nutrition actions as described in the 2013 Lancet Nutrition Series. **The weighting is not required when national budgets are disaggregated to a sufficient level to allow a clear delineation of the budget amounts contributing to nutrition outcomes** (e.g. Guatemala, Peru). When this is the case, the breakdown of budget line items provides enough detail to attribute a budget line item as nutrition-specific or nutrition-sensitive.

However, this level of disaggregated data is often unavailable in many national budgets or not easily accessible. Most often, the budget line items will reflect a broader intervention such as an integrated programme for Maternal and Child Health. In these cases, we can assign a 'weight' as a proxy of the proportion of a particular budget line item that is contributing to nutrition outcomes. The way to estimate the 'weight' is based on its activity breakdown, which is determined through document review, key informant interview, etc. Disaggregating data for nutrition-specific budget line items is particularly important for defining the financial gap for high-impact interventions to achieve the six Global Nutrition Targets.

If a budget line item cannot be broken down into separate activities, you can either apply 25% across the board for nutrition-sensitive budget line items or apply another weight based on your own judgement. The main aim of weighting is to increase consistency when reporting the findings. The weighting does not automatically translate into actual allocations, it is a proxy on how much is estimated to be allocated to activities contributing to nutrition outcomes. Ending up with a report that includes a significant proportion of nutrition-sensitive budget line items that are given the lowest weight (e.g. 1%) because of lack of information is not the most practical way to then move further with the tracking of the expenditures.

In 2015, half of the countries went through Step 3, using different types of weighting schemes:

- Method One: A dual weighting system based on the donor methodology (100% highest, 25% lowest);
- Method Two: quadruple system (100%, 75%, 50 % and 25%);
- Method Three: a range (100% highest and 1% lowest).
- In addition, few countries also applied a weight to nutrition-specific allocations.

The table 3 below is based on the weight applied by countries to most commonly found types of nutrition-sensitive budget line items. Results show that, with few exceptions, **the median for most of the weighted budget line items is 25% even when the countries are using a flexible method.**

The table 3 shows that there is a wide range in the applied weights. The budget line items that have been given the largest weight (e.g. 75% or 100%) could be isolated and further discussed with the national sectoral experts to better understand what makes them out-standing. This could be helpful to gain important insights on how programmes can be better designed for improved nutrition impact.

Table 3: Applied weight for nutrition-sensitive budget line items

Thematic sector	Typology	Number of countries		Budget lines		Reported weights			
		In dataset	With weights	In dataset	With weights	Smallest	Largest	Mean	Median
Agriculture	Agriculture	23	14	745	341	1%	100%	29%	25%
	Agriculture Production Development	15	10	231	111	5%	75%	30%	25%
	Agriculture Production Non-Staples	8	5	40	14	10%	75%	35%	25%
	Agriculture Services	8	5	30	14	5%	50%	18%	10%
	Fishery	10	5	95	30	5%	50%	27%	25%
	Food Safety	6	3	23	10	25%	75%	50%	50%
	Food Security	18	11	150	80	1%	100%	33%	25%
	Livestock	11	8	143	59	5%	75%	26%	25%
	Other	1	0	1	0	N/A	N/A	N/A	N/A
	Rural Development	10	7	32	23	3%	25%	22%	25%
Education	Education	18	10	131	52	5%	100%	38%	25%
	Early Child Development	5	3	9	5	10%	50%	24%	25%
	Education Access for All	6	2	19	10	N/A	N/A	N/A	N/A
	Education Closing Gender Gap	3	0	35	0	N/A	N/A	N/A	N/A
	Education Generic	2	2	5	3	N/A	N/A	N/A	N/A
	H&N Education	5	2	8	4	N/A	N/A	N/A	N/A
	Other	2	1	5	1	N/A	N/A	N/A	N/A
	School Meals	9	5	50	29	25%	100%	46%	25%
Health	Health	24	14	421	170	5%	100%	34%	25%
	Basic Health Care Generic	13	7	81	48	6%	25%	21%	25%
	excluded by Congo DRC	1	0	10	0	N/A	N/A	N/A	N/A
	Food Safety	5	4	21	6	5%	25%	22%	25%
	H&N Education	4	1	9	1	N/A	N/A	N/A	N/A
	Immunization	10	7	21	16	25%	100%	66%	63%
	Infectious Diseases	16	10	119	54	5%	75%	27%	25%
	Integrated M&CHC	6	3	97	8	25%	75%	38%	25%
	NCD	6	5	10	9	10%	25%	23%	25%
	Other	3	1	10	2	N/A	N/A	N/A	N/A
	Reproductive Health	11	7	43	26	25%	100%	52%	50%
Other	Other	7	4	27	10	1%	25%	16%	18%
	Governance	1	0	12	0	N/A	N/A	N/A	N/A
	Other	7	4	15	10	1%	25%	16%	18%

		Number of countries		Budget lines		Reported weights			
Thematic sector	Typology	In dataset	With weights	In dataset	With weights	Smallest	Largest	Mean	Median
Social Protection	Social Protection	20	11	248	126	1%	100%	25%	25%
	Cash Transfer/ Safety Nets	10	4	39	13	5%	50%	18%	25%
	Humanitarian / Emergency Relief	5	4	16	10	10%	50%	30%	25%
	Other	1	0	1	0	N/A	N/A	N/A	N/A
	Social Protection Children	5	3	14	5	5%	50%	20%	20%
	Social Protection Generic	14	10	89	46	5%	100%	30%	25%
	Social Protection Women	12	7	53	30	1%	50%	24%	25%
	Welfare Services Generic	3	2	4	3	N/A	N/A	N/A	N/A
	Welfare Services M&C	4	1	10	4	N/A	N/A	N/A	N/A
	Welfare Services OVC	7	6	22	15	5%	50%	26%	25%
WASH	WASH	21	12	260	170	3%	100%	22%	25%
	Drinking Water Supply	13	9	73	50	10%	100%	26%	25%
	Promotion of Sanitation and Hygiene	5	5	16	14	5%	25%	19%	25%
	Sanitation Only	5	2	15	6	N/A	N/A	N/A	N/A
	Water Supply Generic	11	7	67	41	3%	50%	16%	10%
	WATSAN	14	9	89	59	10%	50%	26%	25%
Grand Total		25	14	1832	869	1%	100%	29%	25%

Annex D: Frequently Asked Questions

- **How do we capture external funding?**

A budgetary analysis tracks funds that are included in government budget documents. This includes domestic funds and also those donor funds that are reported through the national budget.⁵

Under Column D you can indicate the **source of funding**. Type in "Domestic resources" (funded by the budget from own funds) or "multi-donor trust fund", "development partners" if those are included. You can also specify the percentage from domestic and external funding if this is available for a specific programme.

This also means that when available, you can include budget items from other data sources such as donor mapping tools available in your country (e.g. Aid Management Portal). Please make sure you complete Column J "Data source".

- **How do we capture capital costs?**

Some budget line items represent capital costs and are sector-wide in nature (e.g. drinking water supply or rural infrastructures). They have the potential to address key underlying determinants of malnutrition, but it is not possible to determine this with certainty, as no information is provided as to who will benefit from these allocations (e.g. whether these are the people who need the intervention and receive it). If information on reach, coverage or potential outcome is not available, it was deemed better to exclude the budget line item from the analysis.

- **How do we capture personnel costs?**

Data analysts led by the SUN Movement Secretariat will assist you with this process. Please fill in Column "**Does the budget include personnel costs? (Yes/No)**" in the [Excel Template](#).

One of the challenges in conducting a budget analysis that seeks to account for nutrition-related expenditures is how to identify and assess personnel costs such as salaries, benefits and overheads. What is the most adequate human capital in the design and delivery of nutrition interventions? And where do we find this human capital within a national budget – i.e. which budget lines contain the personnel costs of this human capital?

In general, we can assume that frontline workers in key sectors (health, agriculture & food systems, water supply, education and social protection) are the core of the human capital for nutrition. In most cases, the associated personnel costs are likely to be presented at ministry-wide level, meaning that it is not possible to know which personnel are allocated to which programme or service delivery channel. In some cases, there might be disaggregation at the departmental or programme level.

In each case, one would take the most disaggregated level and estimate the proportion or personnel time dedicated to nutrition-related programmes. If there is disaggregation up to

⁵ This does not imply that the funds are disbursed and managed through the government's revenue funds: they can be disbursed outside the treasury system but still be reported on the budget documents.

programme level, we would need to estimate the additional personnel costs for administration and management not included in the programme, e.g., time from the ministry's core personnel.

This means that in order to adequately identify personnel allocations, countries would need to first decide which of the ministries' core personnel from key sectors are assigned to nutrition, and, second, review the functions of these personnel and understand how much time is allocated to identified nutrition-related interventions. This will involve making assumptions concerning the proportion of the time spent on nutrition interventions by frontline workers in each sector.

- **How do we capture sub-national government expenditure?**

Data analysts led by the SUN Movement Secretariat will assist you with this process. Please fill in Column "**Does the budget include sub-national government allocations? (Yes/No)**" in the [Excel Template](#).

First of all, you need to identify the levels of government in order to be clear on who is responsible for public spending. Most countries have two or three tiers of government.

Identify the assignment of responsibilities across levels of government, primarily in the sectors of importance for nutrition – public health, education, agriculture, WASH, social protection. Many countries are undergoing a process of devolution where service delivery is being transferred to regional and/or local governments. Responsibilities are generally defined in the Constitution and in basic laws of decentralization but the practice may differ from the legal context.

Allocation and spending at lower government levels are often not included in the main national budget document. If transfers from the national government are in the form of block grants or similar, the budget data will not provide details on sector or programme spending. Public spending in health or in water supply might be higher at local level. In water & sanitation, public spending is mostly decentralized to the county/municipal budget.

Despite decentralization and apart from Federal States, national governments in many cases remain responsible for the largest part of government spending. Careful investigation and engagement at multiple levels might be useful in the beginning, especially for advocacy purposes. However, tracking of budget allocations and expenditures at national and sub-national level might require a focus on a priority set of MDAs and budget items to be tenable in the long term.

- **Can we use a system similar to the National Health Accounts to track all resources on nutrition?**

This is currently being explored with a view to assess its pros and its cons. The experience of Côte d'Ivoire shows that it is indeed feasible to extend the process that countries carry out to produce NHAs to estimate non-health nutrition expenditures. We have received very positive feedback on the experience and it has provided Côte d'Ivoire with a very comprehensive picture of all resources for nutrition broken down into various dimensions, and including public, private, household, NGO and donor expenditure. Their experience is currently being documented and we hope to be able to share more information soon on how other countries may want to apply it.

Some of the preliminary limitations identified are similar to any resource tracking mechanisms, i.e., relate to the level of detail in the data. Spending on activities to prevent or treat any form of malnutrition or nutrition-related risk factor will be distributed across several diseases/conditions within the NHA. Thus, dissecting these expenditures depends on the level of detail that countries use when reporting spending on different activities. Other aspects of the methodology being explored include: the use of assumptions to split expenditure across categories where there is limited level of disaggregation; its possibility to include both budget allocations and actual expenditure so it is also forward looking and linked to the annual budget cycle; and, the resources required to carry out the exercise.

Ultimately it is up to countries to choose how best to track its resources. If the NHA is fully institutionalised in your country and you have the resources to extend the process to include non-health nutrition expenditures, this might be the most suitable mechanisms in your case.

ⁱ This guideline is a living document. This update is based on “SUN Budget Analysis Synthesis Document: Establishing Nutrition Spending in SUN countries” (Fracassi et al, 2015) and shared with countries in November 2015. It benefits invaluablely from the data collection efforts by the 30 countries that used the 3-Step Approach in 2015, of which ten were supported by the Institute of Development Studies (IDS), two were supported by Results 4 Development (R4D) and two had the support of the USAID-funded SPRING project. It also benefits from ongoing discussions with partners including at the SUN Global Gathering in October 2015; the technical consultation held in November 2015 co-hosted by R4D and SPRING; the sharing lessons workshop on costing, financial tracking and economic financial analysis of nutrition-sensitive agriculture hosted by FAO in February 2016; as well as the reading by Komal Bhatia (IDS).