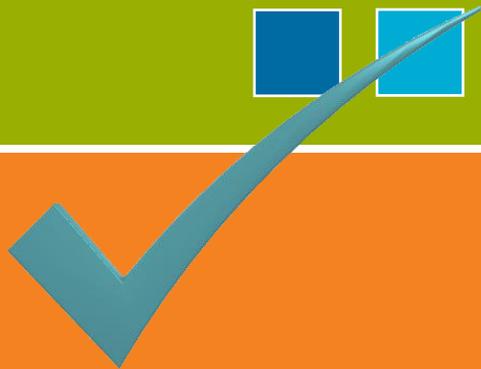


# BUDGET ANALYSIS FOR NUTRITION

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A guidance note for countries



# Budget Analysis for Nutrition Guidance note for countries (update 2017)

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## Introduction

The Scaling Up Nutrition (SUN) Movement's 2013 Progress Report pointed to the importance of in-country resource availability and mobilization, and highlighted the challenges countries face in tracking resources destined for nutrition. By 2016, 47 countries conducted an analysis of their government budgets, with 22 countries having done it for the second time. These efforts show that it is feasible to conduct a budget analysis but also that this process needs to be sustained and improved on a continuous basis.

Better measurement of nutrition financing means better use of nutrition resources for reaching the most vulnerable populations, and stronger advocacy cases. This is important, because as the 2016 Investment Framework for Nutrition (Shekar et al) notes, the current financing available for nutrition is insufficient and/or not adequately used. Scaling up actions and interventions to improve nutrition requires financial resources backed by individual, organization and system capacity to plan for impact, refine interventions and expand coverage while maintaining quality and ensure that no one is left behind.

This budget analysis guidance note provides further guidance on best practices emerging from recent exercises, without losing sight of the fact that financing is just one component to scaling up nutrition action (along with capacity and accountability).

This guidance note is developed to support **SUN Government Focal Points** and their in-country partners, as they constitute the so-called national **Multi-Stakeholder Platforms for Nutrition**. The SUN Government Focal Points and the members of the MSPs are loosely defined as “country team” in this guidance note.

## Conducting the nutrition budget analysis

1. Define the scope and goals
2. Determine the best time to collect and report on the finance data
3. Define who should be involved in the nutrition budget analysis
4. Identify the finance data source
5. Collect the finance data (first time and repeatedly)
6. Analyse and interpret the finance data
7. Use the finance data

### 1. Define the scope and goals

Having reliable finance 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.

When defining goals, it is important to be realistic and to time the data collection and analysis to relevant events when data can be presented and used by decision makers to affect funding allocations and expenditures.

The scope of the analysis should be adaptable to countries based on data and capacity available in each system. Some countries may decide to start or stay focused by only looking at one sector and a limited set of interventions, perhaps with more disaggregated data while other countries may be ready to convene multiple sectors and use the budget analysis as an opportunity to discuss nutrition in a coordinated way.

**A consultation with the members of the Multi-Stakeholder Platform for Nutrition is therefore essential to define the overall scope and goals of the budget analysis** (i.e., for advocacy, for monitoring, or for evaluation). To increase the success of the budget analysis it is vital to include donors and representatives of the civil society organizations. The inclusion of the private sector is encouraged in countries where they are active members of the Multi-Stakeholder Platform.

The availability of a national plan and a clear understanding of the institutional framework can help to guide the budget analysis – e.g. what types of services/programmes are delivered by who at what level. Members of the Multi-Stakeholder Platform can already provide essential information in the preparatory phase of the budget analysis.

Country teams that wish to better understand public finance management and how to engage in budget cycles and processes can consult enhanced technical guidance notes such as the World Health Organizations' 2011 paper by Simson et al or UNICEF's 2016 document produced by Sophie Brown (see Reference List in Annex F).

## 2. Determine the best time to collect and report on the finance data

The data collection should build into the yearly work-planning schedule for health and other engaged ministries (e.g. agriculture, social protection, WASH, education, etc.) to make it easier to identify and track nutrition-relevant programmes.

The data analysis and reporting, however, should be timed with two critical moments with the budgetary year: first when finance allocations are integrated into the country budget documents and, second, when the budgets are approved by the Parliament (ACF 2017).

As part of the preparatory work, it is useful for the Multi-Stakeholder Platform to **put together a budget cycle document that identifies key opportunities** to influence decision making through advocacy work.

## 3. Define who should be involved in the nutrition budget analysis

The range of sectors and the potential programmes for inclusion depends very much on the scope and defined goals of the budget analysis.

**Members of the Multi-Stakeholder Platforms for Nutrition** can help to define what to include in the budget analysis and how to tie it to the national nutrition action plan, the common results framework and other strategic documents (as available).

Starting small, if the goal is to influence decisions within one sectoral budget cycle, the country team does not need to go beyond the specified ministry. However, if the scope is multi-sectoral, available national action plans could be used as the starting point to define the range of sectors and nutrition programmes. Global frameworks for actions on nutrition can be useful to inform the consultation in the event that updated national plans are not available.

As country teams work advance with the preparation of their budget analysis, they can engage other stakeholders to help with the process:

- **Nutrition Technical Staff** – in each engaged ministry (if more than one), the nutrition technical staff can help to identify and/or confirm relevant programmes and nutrition-related activities.
- **Budget & Planning Staff** – in each engaged ministry (including the Ministry of Finance or a Planning Unit), the budget & planning staff can help to identify the relevant programmes and nutrition-related activities in the yearly budget.
- **External Support** – There are several resources, including tools and guides, available from the SUN Movement Secretariat and other technical assistance providers to help with this process (see references at the end of the note). If these resources do not help, the country team can **contact the SUN Movement Secretariat** and they will assist with guiding the process through remote support and/or with engaging technical providers to help complete this work through remote and in-country support. This assistance should focus on building the technical capacity within the government to be able to reproduce the budget analysis beyond the present year.

#### 4. Identify the finance data source

This guidance note defines allocations and expenditures that are reported in official government finance documents as “**on-budget**” finance data. These data can reflect both government and donor funding streams:

- **National government budget** should be the **first source you check for data**. The data might be already processed for easier analysis in one of the following formats:
  - Country-specific financial management systems
  - Ministry sub-sector analysis

This guidance note defines allocations and expenditures that are not in national government finance documents as “**off-budget**” finance data. These data are harder to track, but you may be able to find estimates of donor and/or implementing partner investments with the following resources:

- **Aid Management Program (AMP)** (25 countries). If accessible, the AMP database should be the first source for off-budget data, as they are endorsed by the Ministries of Finance. Annex A provides a list of where AMPs are currently available and some essential details.
- **Development Assistance Committee (DAC) Creditor Reporting System (CRS)** of the Organisation for Economic Co-operation and Development (OECD). Available at: <https://stats.oecd.org/Index.aspx?DataSetCode=CRS1>

Both AMP and DAC/CRS report aid data using Gregorian calendars, which should be noted if your country has a unique fiscal year calendar.

The main finance data source within the health sector is the **System of Health Accounts 2011 (SHA)**, formerly known as the National Health Accounts (NHA). It has a separate disease category which captures nutritional deficiency expenditures, in addition to expenditures towards other activities that would include nutrition interventions (e.g. maternal and child health services). The SHA methods use audited budgets to capture government expenditures. In addition it uses

surveys and primary data collection to capture donor/NGO/insurance/household health expenditures. The collection and reporting of data is aimed to be done on an annual basis.

It might be worth to also consider other sources, such as the Global Analysis Assessment of Sanitation and drinking water (GLASS) for WASH financing, UNESCO Institute of Statistics (UIS) for education financing, and WHO health specific reports (e.g. on Malaria/TB financing). Although the data can be based on estimates/surveys and not available on an annual basis, it may help inform or prove a reference point for the analysis of budget documents.

Considering the different finance data sources, it is important to understand where there is overlap (double-counting) of finances and where there might be gaps in reporting (missing data).

**This guidance note treats the national budget as the primary data source.** However, a country team may want to use additional sources to complement with missing data or to spot-check, especially for expenditure data.

For off-budget donor data, it is safest to use only one source. The recommended data source is the Aid Management Platform (if available and deemed of sufficient quality). Alternatively, the DAC CRS country database could be used. This decision should be made on the quality and completeness of the available data.

Decisions on additional data sources to supplement those data should be based on feasibility and usefulness as well as taking into account risks of double-counting. For off-budget CSO/NGO funding, there are no existing sources of data available that give a complete picture of this funding source. In this case, a decision would need to be made on a case-by-case basis if a primary survey data is required.

## 5. Collect the finance data

The proposed approach by the SUN Movement is based on two compulsory steps (Step 1 and Step 2) and one optional step (Step 3).

- **Step One: Identification** (*See Annex B 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 financial management systems framework for nutrition can guide sectors to decide which budget line items to include or not.
- **Step Two: Categorisation** (*See Annex C for details*) - Assess whether the programmes or 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 (Optional)** (*See Annex D 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 to estimate investments towards nutrition components/activities in the program. 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”.<sup>1</sup> Whether or not a “weight” is applied, consider how best to interpret this data and the policy implications.

**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).

Step One is part of the preparatory work exercise that can be done as a desk review while Step Two requires close consultation with the experts that are familiar with the programmes. The final results needs to be validated through a meeting with the members of the SUN Multi-Stakeholder Platform.

### Collect the finance data for the first time

Country teams are free to use their own template and approach when undertaking the budget analysis. However, if they wish to share their results with the SUN Movement Secretariat, they are asked to provide the report as well as the raw data (in whatever format). If not using the SUN template, please label all variables clearly with units (i.e., currency, millions)”.

The section below provides a description of the approach and template that is provided by the SUN Movement Secretariat and that can be used by country teams undertaking the analysis for the first time.

Country teams should **identify one or two national persons to conduct the initial data gathering and populate the Excel Template** (see **Figure 1**) based on the agreed key terms to do the search (**Annex B**) or on the list of agreed programmes by the SUN Government Focal Point and the members of the Multi-Stakeholder Platform based on the national strategies, plans or common results framework.

Ideally the people gathering and compiling the data should include technical persons, who are familiar with the nutrition-related programmes and financial persons, who are familiar with the national budget and public finance system of the country. Completing Step 1 is the most laborious task of the budget analysis and will depend on the budget structure and level of details available. Country teams that experiences problems to transfer data from the original source to the Excel sheet can contact the SUN Movement Secretariat for support.

The SUN Movement Secretariat provides the Excel Template (**figure 1**), which allows the data gatherer/s to code crucial pieces of information for each programme.

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<sup>1</sup> This is consistent with the attribution agreed by the Donor Network for programmes categorized under ‘nutrition-sensitive’.

**Figure 1 (SUN Excel Template):**

MDA	Search term	Name of budget line item	Budget line item Description	Thematic sectors	Funding source	Budget Year 2014 Allocations	Budget Year 2014 Actual Expenditures	Budget Year 2015 Allocations	Budget Year 2015 Actual Expenditures	Data source	Other relevant information	Does the budget include Personnel Costs? (Yes/No)	Does the budget include sub-national government allocations? (Yes / No)	Typology (See Annex B of Guidance Notes)	Level of specificity (e.g. stand-alone, integrated)	STEP 2: CATEGORIZATION (specific or sensitive)	STEP 3: WEIGHTING
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 those 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 <a href="http://www.zimtr easury.gov.zw/estimates-of-expenditure">http://www.zimtr easury.gov.zw/estimates-of-expenditure</a>	Add columns for additional details as deemed appropriate. E.g. Programme or activity in the National Nutrition Plan that it contributes to						

The Excel Template allows the data gatherer/s to identify information for each budget-line item. Here are the types of questions and guidance that the data gatherer receives for populating the template:

- **MDA:** Type the name of the Ministry, Department or Agency in which you found the budget line-item
- **Search term:** Type the term you searched for, if you used a search term
- **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 official documents and copy-paste initial sentences
- **Funding source:** Type in "Domestic resources" (funded by the budget from own funds) or multi-donor trust fund, or specify development partners, if those are included. If information is coming from DAC CRS or Aid Platform specify in the Data Source
- **Data source:** Type in the exact source. If it's in the national budget, it will be <http://www.mofep.gov.gh/?q=budget-statement/30-01-2016/budget-estimates-ministries-departments-and-agencies-0>
- **Budget Year X (e.g. 2014):** Type in the amount. You can add columns for Actual Expenditure or another year if these are available
- **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 Annex E.
- **Does the budget include sub-national government allocations?** Please, just answer Yes or No and we will follow up with additional questions. See Annex E.

Once the Excel Template is populated, the document should be reviewed by a technical team prior a more open consultation. The final product should then be sent to the SUN Movement secretariat.

The Excel Template shown in Figure 1 one is adapted to the programme level as this is the most common level of budget disaggregation. Countries that have a budgetary structure at the sub-programme level are recommended to add one column for the 'sub-programmes' in the provided template. Countries that are able to identify allocations and external expenditures from both domestic and external funding sources for each budget-line item are encouraged to add columns. In short, the template can be modified to accommodate additional details.

**FAQ: 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.<sup>2</sup>

It is important that you specify the source of funding in the “**Funding Source**”: Type in "Domestic resources" (funded by the budget from own funds) or “multi-donor trust fund”, “development partners” if those are included. These are usually defined in the official budget document and can be taken directly from that source. 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 the information in the “**Data source**”.

**Repeat the finance data collection in a given year**

The section explains what to do in the event the country team wants to change their reporting scope from the first year baseline. For example, country teams may want to restrict their analysis to fewer ministries and programmes if they realize that a narrower scope is more useful to their advocacy and tracking work. In other cases, they may want to enlarge their analysis with additional ministries and programmes to better reflect changes in their planning and budgeting cycle. This section also explains how to report expenditures against allocations reported in the previous year.

The overriding priority in moving forward is institutionalizing the budget analysis at the country level. This priority is aided by the fact that the budget analysis is designed to be easily managed after the initial round of data collection. Specifically, the **information collected in the first year of the exercise then serves as a baseline for the following years**. This baseline allows country teams to both easily update a new data point on allocations for existing programmes, and record allocations for new programmes when they arise. In short, the information gained from the first budget analysis becomes easier to identify and more credible to analyse with each subsequent year.

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<sup>2</sup> 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.

Underlying the priority of institutionalizing the budget analysis is the replicability of the exercise. Once a country team identifies a nutrition related programme it remains identified in subsequent analyses repeated over the years. Maintaining the same denominator as a baseline is essential for consistent data collection, recognition of efforts and accountability, and robust analysis of trends across time. In addition, maintaining the baseline year after year makes it easier to identify the new programmes that have been added and to further assess if this is a true indication of the multi-sectoral approach for nutrition becoming entrenched in more ministries, agencies, and departments.

For the replicability of the exercise, country teams participating in the exercise for the second time should identify the person/s to update the Excel Template described above. Ideally the team should be composed by the same people (technical and financial staff) year after year. The finance person is required to identify the relevant programmes and nutrition-related activities in the yearly budget and update allocation and expenditure figures for each budget line item. If the country is moving toward more routine systems for nutrition financial tracking, then the country team needs to be sure to include the essential information from the excel sheet into that new system.

The **SUN Movement Secretariat provides remote support** by sharing the country-specific Excel Template and the developed Country Profile from the previous year. Country teams that repeat the finance data collection and ask for support, will receive a cover email that explains what was done with the data of the previous year (Country Profile) and what pieces of information should be updated in the excel template (i.e. an additional data point and/or expenditures and/or missing information such as sources of funding). The expected deliverables are derived from a case by case basis ensuring realistic objectives for a given country.

Together with the above, the email instructs country teams how to identify new programmes in the template, how to specify the programmes that are terminated. Specifically, new programmes need to be identified either via email, or in the direct excel template through colour coding or writing the names of new programmes in a separate sub-tab. Programmes that are terminated need to be identified either via email or in the direct excel template through colour coding. This allows for a speedy identification of what is new and old and also what is terminated. At the same time, all programmes that are still active should be kept in the template and updated with the funding allocation for the most recent year. The amount of zero should be indicated in the template if the active programme did not receive any funding allocation for the most recent year.

## 6. Analyze and interpret the finance data

Each country should define what analysis is critical for their own work planning process, and what will resonate with their decision makers. The SUN Secretariat or a chosen technical assistance provider can assist in these discussions and provide tailor made options to the country teams.

To improve the analysis and interpretation of the finance data, the SUN Movement Secretariat has summarized the findings into one profile for each participating country. These profiles can be tailored to the specific needs of each country team based on the specific use.

Depending on the quantity and type of budgetary data provided, a **Country Profile** succinctly combines three levels of analysis: (1) nutrition-related allocations, (2) temporal trends, (3) geographic variations.

The first level of analysis covers four primary elements:

- Nutrition relevant allocations across Ministries, Departments and Agencies (MDA's);
- Nutrition specific and nutrition sensitive budget allocations;
- In-depth overview of nutrition specific programmes
- Nutrition relevant allocations across five sectors (Health, Agriculture, Education, Social Protection and WASH).
- Overview of programmes that are main drivers of spending

These pieces of information allow for a snap-shot picture of budgetary allocations and public investments related to nutrition in a country.

The second level of analysis identifies financial trends over time. Utilizing a deflator to ensure that trends overtime account for inflation, this analytical level is particularly useful for highlighting longitudinal allocation patterns across Ministries, nutrition-specific and nutrition-sensitive allocations, and financial allocations across sectors. When financing sources are available, the country profiles also identify temporal variations in allocating patterns across domestic and external funding sources.

The third level of analysis disaggregates the budgetary data found in the first and second levels' across space. This analytical feature allows for a disaggregated picture of nutrition related budgetary allocations by tracking geographical patterns of nutrition-related allocations. The data can also be assessed across time which captures unique geo-temporal allocations patterns across relevant MDA's.

Combining these levels of analysis, the developed profiles offer a country by country snapshot of public investments related to nutrition. These profiles have been used to inform the country visits of the SUN Movement Coordinator and to inform other global partnerships (e.g. Sanitation and Water for All, Global Food Fortification) on the types of investments that were identified in a specific country. In addition, tailored country profiles were prepared and shared upon request with the teams in Kenya and in Pakistan.

Figure 2: SUN Movement Country Profile (Example)

## NUTRITION INVESTMENT SNAPSHOT: INDONESIA



88 countries are leading a global movement to end malnutrition in all its forms.  
ENGAGE INSPIRE INVEST

SUMMARY TABLE

Indonesia's budgetary structure is aggregated at the programme level. This means that each budget line item represents a programme. With this information, the 2016 analysis identifies 56 nutrition-relevant programmes – including 14 new ones, and 43 of the 46 nutrition-relevant programmes identified in the 2015 analysis. The 56 nutrition-relevant programmes are overseen by 13 ministries, departments and agencies (MDAs), which allocated 5.29 per capita in 2015 (all estimates in USD, with applied weighting).

	2014 weighted allocations		2015 weighted allocations	
	Amount (USD)	Per capita USD	Amount (USD)	Per capita USD
<i>Nutrition-specific</i>	\$126,686,991	\$0.50	\$173,296,223	\$0.68
<i>Nutrition-sensitive</i>	\$666,069,042	\$2.61	\$1,179,058,989	\$4.62
<b>Total</b>	<b>\$792,756,033</b>	<b>\$3.10</b>	<b>\$1,352,355,212</b>	<b>\$5.29</b>

Trends in upper-bound nutrition-relevant allocations across MDAs, 2014 vs. 2015 (USD)

FIGURE 1

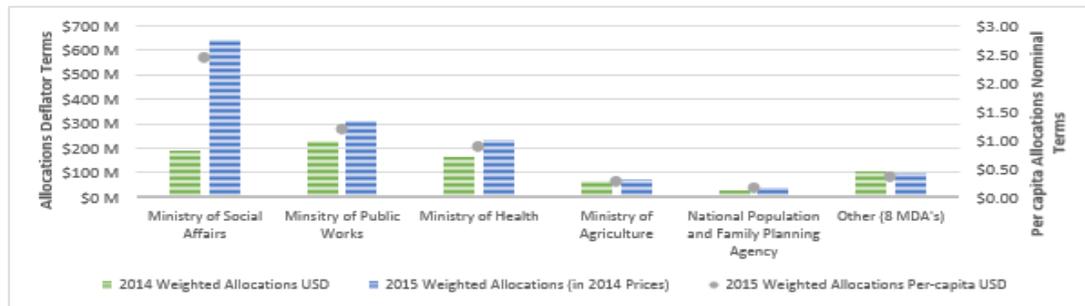


TABLE 1

Ministry, department or agency (MDA)	No. of programmes (2014)	No. of programmes (2015)	Change from 2014 to 2015 (%)
Ministry of Social Affairs	2	3	235%
Ministry of Public Works	2	2	36%
Ministry of Health	10	11	43%
Ministry of Agriculture	10	10	8%
National Population and Family Planning Agency	7	7	42%
Other (8 MDAs)	18	23	-9%

## 7. Use the finance data

### How to unpack essential data from the budget analysis

#### ***Making the case for “more money for high-impact nutrition-specific interventions”***

The set of high-impact nutrition-specific interventions has been widely documented with the 2013 Lancet series on Maternal and Child Nutrition and most recently with the Investment Framework for Nutrition (Shekar et al.), which also provides an overview of the unit costs for the interventions in a number of countries.

Countries that have prioritized and costed high-impact nutrition-specific interventions in their national plans can go one step further by analysing a sub-set of interventions from their budget analysis that can be reasonably aligned to those planned interventions.

The review of the findings from the budget analysis shared by SUN countries over the past two years show that, although not widely present, the following interventions were identifiable: Infant and Young Child Feeding promotion, Vitamin A supplementation, Severe Acute Malnutrition treatment, Iron and Folic Acid supplementation, Salt iodization and Food Fortification.

**In order to compare costed and budgeted estimates, the level of disaggregation of the finance data must be equivalent.** This means that if a country team compares a costed nutrition-specific intervention (e.g. promotion of IYCF) with a budgeted programme (e.g. integrated maternal, new-born and child health care), the scale will be significantly different. Even if a weight is applied, the comparison will still be inaccurate as it is impossible from the budget analysis alone to exactly account for the portion of budget allocated to nutrition-specific interventions

Recommendations for the country team making the case for “more money for high-impact nutrition-specific interventions” are to:

- Include only those interventions that are comparable in terms of costed and budget estimates.
- Expand the search for finance data by looking at complementary sources to the national budgets including SHA reports and AMP and DAC/CRS datasets.
- Discuss the financing gap with donors and development partners to come up with an agreed estimate to reach the nutrition targets.<sup>3</sup>

#### ***Making the case for “more nutrition from big drivers of sectoral spending”***

The review of the findings from the budget analysis shared by SUN countries over the past two years shows that most of the domestic spending goes to investments that address underlying determinants of nutrition. However, many of the so-called “nutrition-sensitive” investments are too broad to really understand who the targeted beneficiaries are and even what types of included activities could be nutrition-sensitive. In addition, the classification of nutrition-sensitive investments should be done on a case by case basis.

If the aim is to make the case for more effective spending for nutrition, it is important to clearly identify those programmes that will make the most significant difference if well designed with an intent to improve nutrition.

Recommendations for the country team making the case for “more nutrition from big drivers of sectoral spending” are to:

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<sup>3</sup> The Investment Framework for Nutrition (Shekar et al) provides a useful reference to compare current funding with financial needs to reach the global targets for stunting, anemia, breastfeeding and wasting.

- Include only programmes that can be acted upon because of the level of sectoral engagement for nutrition, including opportunities such as the mobilization of external funding.
- Focus on those programmes that are drivers of spending in key sectors as they are more likely to be sustained over the years.
- Introduce the discussion on what it takes to make these programmes more “nutrition-sensitive”. This could imply changes in terms of targeting, implementation or even integration of nutrition-specific interventions (Leroy et al 2017).

### How to use the data for advocacy

Advocacy must be guided by facts generated by research and analysis if it is to command credibility and add value. It is therefore essential to use robust data to inform compelling, evidence-based arguments for increasing investment in nutrition. Existing investments need to be clearly tracked and their benefits assessed, while gaps must be identified and their consequences calculated. Transparency in the collation and presentation of figures is a precondition for the accountability that accompanies budgetary responsibility. In all of this, the choice of the most striking, validated facts is key.

Effective budget advocacy always needs to include a **thoughtful media strategy**. This is essential for moving the discussion from budget analysis to engagement and action. That strategy generally has two parts: knowing what message you need to communicate and finding ways to draw media attention to that message. Messages should always be communicated to the media in straightforward, accessible language. Both traditional and new media channels should be used for communication. Parliamentarians are also key players to disseminate information and ask questions.

### Engaging with civil society

Nutrition budget advocacy is about lobbying and campaigning to change the way public resources are used to deliver nutrition services to the most nutritionally vulnerable population. By analysing how nutrition is funded and how budgets are constructed, civil society groups will have more opportunity to support governments in how they direct nutrition spending. They will also stand a better chance of holding governments to account regarding their policies, as well as their achievements vis-à-vis their plans.

At both the national and local levels, civil society organizations can play an important role in ensuring transparency and accountability for nutrition spending. Nationally, they can get involved in defining priority areas and planning processes, provide neutral platforms for sharing this information, and engage parliamentarians or other influencers who could potentially help champion nutrition. They can also join the efforts of staff in ministries by advocating for appropriate and timely disbursed funds.

At the local level, they can oversee and monitor expenditures, and use ground level findings to call for changes in budget allocations and planning priorities. They can also ensure the link with communities.

### **The essentials of good communication**

The following check list was developed by SUN countries during the regional workshops on public financing:

- .
- If you cannot communicate a clear, concise and compelling message in less than one minute, you risk losing the other person's attention.
- The message is the overarching theme that holds an entire campaign together.
- It is not easy to reduce complex issues such as nutrition to one simple statement. But this needs to be done, because complex and overly technical messages do not get attention.
- Problems do not get support— solutions get support.
- Lead with something positive.
- Meet your audience where they are.
- Specify your "ask".

## Annex A: Aid Management Program (AMP) Listing

Country Name	Start Date	Public?	URL	Type of Funding Included (Government, On-Budget Donor, Off-Budget Donor, NGO/CSO)	Point of Contact Name & Email
<b>Aid Management Program (AMP)</b>	<p><i>Since 2005, the Aid Management Program (AMP) has been an industry-leading online software application build by Development Gateway for tracking and monitoring development programs. From project planning through implementation, both government and donors use AMP to enter data, report on indicators, generate graphs and maps, and produce reports on public development spending. AMP has now been implemented in over 25 countries, with ongoing maintenance and support projects in several countries that include the launch of public portals and faster, more stable and more user friendly functionalities. <b>Learn more at <a href="http://developmentgateway.org">developmentgateway.org</a></b></i></p>				
AMP Burkina Faso	2008	Partially	<a href="http://pga.finances.gov.bf">http://pga.finances.gov.bf</a>	On-Budget Donor, Off-Budget Donor, Government	Alimatou Zongo limazongo@yahoo.fr
AMP Chad	2014	Yes	<a href="http://tchad.ampdev.net">http://tchad.ampdev.net</a>	On-Budget Donor, Off-Budget Donor, Government	Mr. Oumar Thiam oumarthiam@yahoo.fr
AMP Cote d'Ivoire	2014	Partially	<a href="http://cotedivoire.ampsite.net">http://cotedivoire.ampsite.net</a>	On-Budget Donor, Off-Budget Donor, Government	Mr. Adama Sall salladama@yahoo.fr
AMP DRC	2008	Yes	<a href="http://www.pgai.cd/">http://www.pgai.cd/</a>	Off-Budget Donor	No public point of contact
AMP Ethiopia		No	<a href="http://amp.mofed.gov.et">amp.mofed.gov.et</a>	Government Public Investment Projects, Donor On-Budget, Donor Off-Budget	No public point of contact
AMP Gambia	2015	Yes	<a href="http://gambia.ampsite.net">http://gambia.ampsite.net</a>	On-Budget Donor; Government	Lamin Bojang jambarri@hotmail.com
AMP Guinea Bissau	2015	No		On-Budget Donor, Government	Moussa Alceiny Barry moussa.a.barry@undp.org

Country Name	Start Date	Public?	URL	Type of Funding Included (Government, On-Budget Donor, Off-Budget Donor, NGO/CSO)	Point of Contact Name & Email
AMP Haiti	2009	Yes	<a href="https://haiti.ampsite.net">https://haiti.ampsite.net</a>	On-Budget Donor, Off-Budget Donor	Marc Anglade anglade_marc@yahoo.fr
AMP Honduras	2011	Yes	<a href="http://pgc.sre.gob.hn">http://pgc.sre.gob.hn</a>	On-Budget Donor, Off-Budget Donor	PNUD: Mayella Abudo/ GoH: Marilyn Molina mayella.abudoj@undp.org/molina.sre@gmail.com
AMP Kosovo	2009	Yes	<a href="http://amp-mei.net">http://amp-mei.net</a>	Government, On-Budget Donor, Off-Budget Donor	<a href="http://amp-mei.net/portal/contact">http://amp-mei.net/portal/contact</a>
AMP Kyrgyzstan	2013	Partially	<a href="http://amp.gov.kg/">http://amp.gov.kg/</a>	Government Public Investment Projects, Donor On-Budget, Donor Off-Budget (partial)	No public point of contact
AMP Laos	2010	Yes	<a href="http://ppamp.mpi.gov.la/">http://ppamp.mpi.gov.la/</a>	Donor On-Budget, Donor Off-Budget	Dr. Arounyadeth Rasphone aroun.aed.dic@gmail.com
AMP Liberia	2008	Yes	<a href="http://41.86.8.147/portal">http://41.86.8.147/portal</a>	Donor On-Budget, Donor Off-Budget	<a href="http://41.86.8.147/portal/contact">http://41.86.8.147/portal/contact</a>
AMP Madagascar	2009	Yes	<a href="http://www.amp-madagascar.gov.mg">http://www.amp-madagascar.gov.mg</a>	Government, On-Budget Donor, Off-Budget Donor	Zefania rmizef@gmail.com
AMP Malawi	2008	Yes	<a href="http://amp.finance.gov.mw">http://amp.finance.gov.mw</a>	Donor On-Budget, Donor Off-Budget	Tiya Kanthambi, Jane Mbughi, Chinsinsi Phiri tkanthambi@finance.gov.mw, jmbughi@finance.gov.mw, chinsinsiphiri@finance.gov.mw
AMP Moldova	2013	Yes	<a href="http://amp.gov.md">http://amp.gov.md</a>	Donor On-Budget, Donor Off-Budget, Government co-funding	no public contact

Country Name	Start Date	Public?	URL	Type of Funding Included (Government, On-Budget Donor, Off-Budget Donor, NGO/CSO)	Point of Contact Name & Email
AMP Nepal	2009	Yes	<a href="http://amis.mof.gov.np">http://amis.mof.gov.np</a>	Donor On-Budget, Donor Off-Budget, INGO	Tilak Bhandari tmbhandari@mof.gov.np
AMP Niger		Yes	<a href="http://pga.gouv.ne/portal/">http://pga.gouv.ne/portal/</a>	Government Public Investment Projects, Donor On-Budget, Donor Off-Budget	Seydou Yayé seydou.yaye@yahoo.fr
AMP Senegal	2009	Yes	<a href="http://pgfe.finances.gouv.sn">http://pgfe.finances.gouv.sn</a>	Government Public Investment Projects, Donor On-Budget	André Ndecky andre.ndecky@gmail.com
AMP South Sudan	2010	No	<a href="http://ssudan.ampsite.net">http://ssudan.ampsite.net</a>		
AMP Tanzania	2007	Partially	<a href="http://amp.mof.go.tz">http://amp.mof.go.tz</a>	Donor On-Budget, Donor Off-Budget	Alex Mwakisu, MoFP, External Finance; Alex Mpangala, MoFP, External Finance; Salumu Bakari, MoFP, Zanzibar; Christian Shingiro, DPG Secretariat amwakisu@mail.com, alexmpangala@yahoo.com, sbh39@hotmail.com, christian.shingiro@undp.org
AMP Timor-Leste	2011	Yes	<a href="http://aidtransparency.gov.tl">aidtransparency.gov.tl</a>	Donor On-Budget, Donor Off-Budget	<a href="https://aidtransparency.gov.tl/portal/contact">https://aidtransparency.gov.tl/portal/contact</a>
AMP Togo	2011	Partially	<a href="http://togo.ampsite.net">http://togo.ampsite.net</a>	Donor On-Budget, Donor Off-Budget	Christophe Akpoto cakpoto@yahoo.com
AMP Uganda	2011	Yes	<a href="http://154.72.196.89/portal/">http://154.72.196.89/portal/</a>	Donor On-Budget, Donor Off-Budget	<a href="http://154.72.196.89/portal/contact">http://154.72.196.89/portal/contact</a>

## Annex B: Step 1 – Identification of budget line items

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.

<b>Sectoral domain</b>	<b>Key terms</b>
<b>Health:</b>	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
<b>Agriculture:</b>	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

<b>Education:</b>	female education, rural education, female secondary education, school feeding / meals, early child education / development, WASH, hygiene, hand-washing, adult literacy, education equity
<b>Social protection</b>	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
<b>WASH:</b>	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.<sup>4</sup>

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

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<sup>4</sup>An 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 C: Step 2 – Categorisation of budget line items

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.”

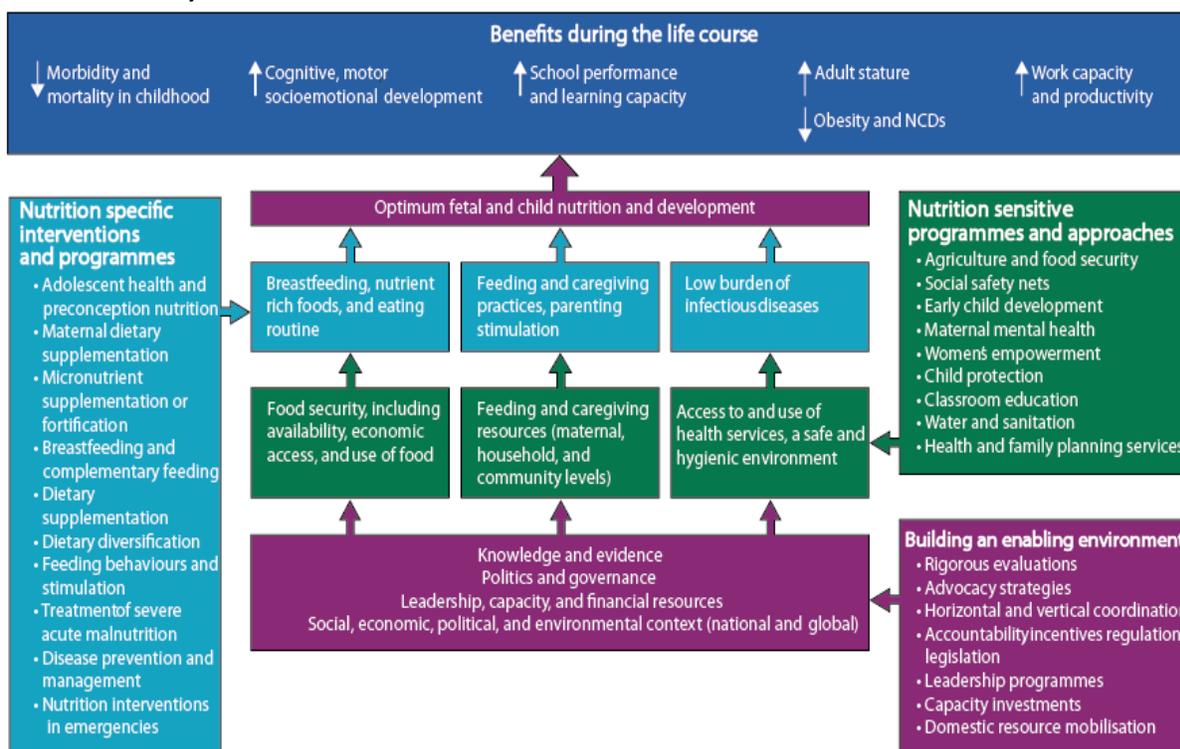
**“SENSITIVE”** refers to actions that address the underlying determinant of malnutrition as originally set out in the UNICEF conceptual framework. These were further adjusted in the 2013 Lancet nutrition series (see Figure 2). They include actions from a range of sectors including: health; agriculture 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
Health	High-impact stand-alone nutrition intervention or programme	Supplementation of Vitamin A (Burundi) Supplementation of Iron and Vitamin A to young children (Peru)
Health and other sectors	Stand-alone nutrition intervention or programme	PRONANUT (Congo DRC) Nutrition Program (Mauritania, Ministry of Social Affairs)
Health	Integrated health programme	Management of safe delivery without complications, which includes early initiation of breastfeeding (Peru)
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)

**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 <sup>5</sup>	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)	Programme National de lutte contre le paludisme / National Program against Malaria (Chad)	
	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)	

<sup>5</sup> 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
	Education – access to all	Revised English Literacy curriculum and Instructional Materials (Ghana)	Improve quality of teaching and learning for the Program “Non formal Education”
	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 programme 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)	

Thematic Sector	Typology	Example	
		Budget line item	Explanatory note provided
	Humanitarian / emergency relief	Disaster preparedness and response (Kenya)	
	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 D: Step 3 – Weighting of budget line items (OPTIONAL)

Some nutrition-specific budget line items are straightforward to track. They may include a specified activity of an integrated programme or a specified intervention/activity that clearly refers to high-impact nutrition actions as described in the 2013 Lancet Nutrition Series. The weighting is never 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 apply a 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 looking at the classified typologies of interventions**

Thematic sector	Typology	Number of countries		Budget lines		Reported weights			
		In dataset	With weights	In dataset	With weights	Smallest	Largest	Mean	Median
Agriculture	<b>Agriculture</b>	<b>23</b>	<b>14</b>	<b>745</b>	<b>341</b>	<b>1%</b>	<b>100%</b>	<b>29%</b>	<b>25%</b>
	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	<b>Education</b>	<b>18</b>	<b>10</b>	<b>131</b>	<b>52</b>	<b>5%</b>	<b>100%</b>	<b>38%</b>	<b>25%</b>
	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
	Health & Nutrition 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	<b>Health</b>	<b>24</b>	<b>14</b>	<b>421</b>	<b>170</b>	<b>5%</b>	<b>100%</b>	<b>34%</b>	<b>25%</b>
	Basic Health Care Generic	13	7	81	48	6%	25%	21%	25%
	Food Safety	5	4	21	6	5%	25%	22%	25%
	Health & Nutrition 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 (Mother & Child Health Care)	6	3	97	8	25%	75%	38%	25%
	Non Communicable Diseases	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	<b>Other</b>	<b>7</b>	<b>4</b>	<b>27</b>	<b>10</b>	<b>1%</b>	<b>25%</b>	<b>16%</b>
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	<b>Social Protection</b>	<b>20</b>	<b>11</b>	<b>248</b>	<b>126</b>	<b>1%</b>	<b>100%</b>	<b>25%</b>	<b>25%</b>
	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	<b>WASH</b>	<b>21</b>	<b>12</b>	<b>260</b>	<b>170</b>	<b>3%</b>	<b>100%</b>	<b>22%</b>	<b>25%</b>
	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%
<b>Grand Total</b>		<b>25</b>	<b>14</b>	<b>1832</b>	<b>869</b>	<b>1%</b>	<b>100%</b>	<b>29%</b>	<b>25%</b>

## Annex E: Frequently Asked Questions

### 1. 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.

### 2. 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 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.

### 3. 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.

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

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. Some of the possible advantages 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 you may consider taking advantage of this already ongoing activity to - at the first level - make the case for finer granularity in coding for nutrition within Dis.3 and other disease categories and for extending data collection surveys to NGOs and donors active in nutrition. At the second level, if you have the resources to extend the process to include non-health nutrition expenditures, this might be the most suitable mechanism in your case.

*Annex F provides the list of contact points for SHA.*

## Annex E: References

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Simson R, Sharma N, and Aziz I (2011).” A guide to public financial management literature For practitioners in developing countries”. World Health Organization. Available at [http://www.who.int/pmnch/media/events/2013/pfm\\_literature.pdf](http://www.who.int/pmnch/media/events/2013/pfm_literature.pdf)

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### Forthcoming Guidebook and E Learning Module

Action Against Hunger, Save the Children UK and the SUN CSN Senegal platform are pleased to announce that a guidebook on budget advocacy (in French and in English) will be released in June. A E Learning module will accompany the guidebook.

The objective of this guidebook is to provide civil society actors as well as other actors (such as members of multi-stakeholders platforms for nutrition) who are active or interested in budget analysis and/or advocacy with a comprehensive document that gathers the main elements of budget analysis and advocacy on nutrition, including the budget process, development of budget advocacy strategy, and practical cases. In addition, Interviews of key players in budget advocacy were conducted, including that of Patrizia Fracassi, Senior Nutrition Analyst and Strategy Advisor in the SUN Movement Secretariat.

Emphasis was placed on the difficulties encountered by previous actors and how to overcome them, as well as key steps in budget analysis and advocacy. This manual aims to empower civil society actors who would like to embark on budget advocacy by providing them with the keys to successful advocacy. It will also allow all actors who have already carried out budget analysis and advocacy activities to guide their choices for future budget advocacy for nutrition.

## Annex G: Contact Points for SHA Methodology (Updated 2017)

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