



Food and Agriculture
Organization of the
United Nations



Nutrition-sensitive investments in agriculture and food systems

Budget analysis guidance note

Scaling Up
Nutrition

A logo for the 10th anniversary, featuring a large '10' with radiating lines above it and the word 'ANNIVERSARY' below it.

10TH
ANNIVERSARY

**Nutrition-sensitive investments in agriculture and food
systems**
Budget analysis guidance note

Food and Agriculture Organization of the United Nations and Scaling Up Nutrition Movement

Rome, 2020

Required citation:

FAO. 2020. *Nutrition-sensitive investments in agriculture and food systems – Budget analysis guidance note*. Rome.

The designations employed and the presentation of material in this information product do not imply the expression of any opinion whatsoever on the part of the Food and Agriculture Organization of the United Nations (FAO) concerning the legal or development status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. The mention of specific companies or products of manufacturers, whether or not these have been patented, does not imply that these have been endorsed or recommended by FAO in preference to others of a similar nature that are not mentioned.

The views expressed in this information product are those of the author(s) and do not necessarily reflect the views or policies of FAO.

© FAO, 2020



Some rights reserved. This work is made available under the Creative Commons Attribution-NonCommercial-ShareAlike 3.0 IGO licence (CC BY-NC-SA 3.0 IGO; <https://creativecommons.org/licenses/by-nc-sa/3.0/igo/legalcode>).

Under the terms of this licence, this work may be copied, redistributed and adapted for non-commercial purposes, provided that the work is appropriately cited. In any use of this work, there should be no suggestion that FAO endorses any specific organization, products or services. The use of the FAO logo is not permitted. If the work is adapted, then it must be licensed under the same or equivalent Creative Commons licence. If a translation of this work is created, it must include the following disclaimer along with the required citation: “This translation was not created by the Food and Agriculture Organization of the United Nations (FAO). FAO is not responsible for the content or accuracy of this translation. The original [Language] edition shall be the authoritative edition.”

Disputes arising under the licence that cannot be settled amicably will be resolved by mediation and arbitration as described in Article 8 of the licence except as otherwise provided herein. The applicable mediation rules will be the mediation rules of the World Intellectual Property Organization <http://www.wipo.int/amc/en/mediation/rules> and any arbitration will be conducted in accordance with the Arbitration Rules of the United Nations Commission on International Trade Law (UNCITRAL).

Third-party materials. Users wishing to reuse material from this work that is attributed to a third party, such as tables, figures or images, are responsible for determining whether permission is needed for that reuse and for obtaining permission from the copyright holder. The risk of claims resulting from infringement of any third-party-owned component in the work rests solely with the user.

Sales, rights and licensing. FAO information products are available on the FAO website (www.fao.org/publications) and can be purchased through publications-sales@fao.org. Requests for commercial use should be submitted via: www.fao.org/contact-us/licence-request. Queries regarding rights and licensing should be submitted to: copyright@fao.org.

Cover picture: ©Aissata Lam/FAO

Contents

- Overview on how to conduct a budget analysis 2
 - SUN movement approach to conducting a budget analysis.....3
 - Key takeaways.....6
- Methodology to identify and analyse nutrition-sensitive investments in agriculture and food systems 7
 - Key takeaways.....8
 - Step 1. Identification of budget lines in agriculture and food systems..... 9
 - Key takeaways.....11
 - Step 2. Categorization of budget lines for inclusion in the budget analysis 12
 - Key takeaways.....13
 - Step 3. Vetting of potentially nutrition sensitive budget lines for final inclusion..... 12
 - Key takeaways.....16
- Annex A. Examples of budget lines by category 17
- Annex B. Glossary of terms 19
- Annex C. Financial-tracking tools for nutrition 21
- References 21

Acknowledgments

This budget analysis guidance note was written by Jessica Meyer, Patrizia Fracassi, Marie-Caroline Dode and Clément Lorvao (FAO) and William Knechtel and Debora Di Dio (SUN Movement Secretariat) with substantial contribution from Monica Kothari (MQSUN+), Jack Clift and Mary D'Alimonte (Results for Development), Farah Sbytte (UN Network).

Sincere gratitude is extended to Bianca Carlesi and Chiara Deligia (FAO) for communication support.

Foreword

Food systems provide for all people's nutritional needs, while at the same time contributing to sustainable growth. However, the prevalence of child undernutrition remains unacceptably high and is compounded by rising levels of obesity and diet-related chronic diseases. Investments in nutrition-sensitive agriculture and food systems are, today - more than ever, essential to improve the availability, accessibility, and consumption of nutritious foods and to protect hard-won gains in the fight against all forms of malnutrition.

Since the inception of the Scaling Up Nutrition (SUN) Movement in 2010 of which FAO is a member, mobilizing resources for nutrition, better costing, and tracking of nutrition investments has been a priority. One of the successes of SUN countries has been bringing together different stakeholders to assess nutrition-related disbursements, creating trust and transparency, joint planning and monitoring towards establishing systems and structures for best possible impact of nutrition investments.

At the time this publication is released, countries must drive results in the fight against malnutrition during one of the most challenging times in recorded history. The national and international policy responses to contain the COVID-19 pandemic in many countries, have disrupted accessibility and affordability of safe and nutritious foods. In this environment, the capacity of countries to use domestic and external resources for national nutrition plans in a cost effective way will be vital. Country-led approaches and aligned resources to combatting malnutrition are crucial.

The collaboration by FAO and SUN on the '*budget analysis guidance note for nutrition-sensitive investments in agriculture and food systems*' outlines methods and actions for countries to better and more sustainably work with partners to monitor nutrition-related spending. It includes recommendations for policymakers to prioritise, plan, and make evidence-based decisions on resource allocation, as well as to monitor and evaluate policy implementation. FAO and SUN encourage and support a country-led approach that strengthen the alignment of stakeholders around government efforts in this area.

We are convinced this publication will contribute to the understanding of the importance and opportunities for countries to use costing and tracking their nutrition-sensitive investments in agriculture and food systems. The lessons outlined here focus on the implementation of national nutrition plans to sustain results and impact, with attention to decisions influencing the budget planning and analysis for nutrition.

Governments are invited to re-think and re-design their investment towards nutrition sensitive agriculture and food systems to meet Sustainable Development Goal 2 (SDG) of the Agenda 2030, recognizing that SDG2 is impacting all other SDGs. The Food and Agriculture Organization, in collaboration with the Scaling Up Nutrition Movement, is committed to support countries in leveraging nutrition-sensitive investments and fill critical financial gaps.

Gerda Verburg
UN Assistant Secretary-General and SUN
Movement Coordinator



Anna Lartey
Director Food and Nutrition Division (FAO)
Member of the SUN Movement Executive Committee



Overview on how to conduct a budget analysis

National budget analyses, such as the budget analysis exercise initiated by the SUN Movement in 2015, is key to obtaining information and on the nature of national allocations towards nutrition-sensitive sectors and programmes. Having reliable finance data is essential to enable policymakers to prioritise, plan, and make decisions on resource allocation, as well as to monitor and evaluate policy implementation (Fracassi, P., Picanyol, C., Knechtel, W., D'Alimonte, M., Gary, A., Pomeroy-Stevens, A., & Watts, R. 2020). Better measurement and tracking of nutrition-specific and nutrition-sensitive financing is central to strengthening advocacy for more and better allocations towards nutrition outcomes (Action Against Hunger, Save the Children and SUN Senegal, 2017).

This document defines a user-friendly methodology to **identify and analyse agriculture and food systems investments that enable the availability, access, and affordability of healthy diets**. This methodology specifically targets technical staff working on agriculture and food systems investments that are contributing to healthy diets, as well as senior staff involved in programming and planning activities in relevant sectors. Moreover, this methodology applies to data from national budgets and donor platforms.

Where countries have already gained experience with budget analyses, this present document should be used to focus on the agriculture and food systems investments building on the steps defined by the [Budget Analysis for Nutrition](#) guidance note developed by the SUN Movement (Fracassi, P., Picanyol, C., Knechtel, W., D'Alimonte, M., Gary, A., Pomeroy-Stevens, A., & Watts, R. 2020). The stages are summarized here below for reference.

SUN movement approach to conducting a budget analysis - adapted for agriculture and food systems investments

1. Defining the scope and goals

The scope of the analysis should be to identify and analyze agriculture and food systems investments that enable the availability, access, and affordability of healthy diets.

When developing the goals of the budget analysis (i.e. for advocacy, for monitoring or evaluation), it is important to consult with multiple stakeholders engaged in nutrition and food systems, such as UN agencies, technical communities, donors, civil society organizations, as well as the private sector. In experienced countries, it will be useful to contact the experts that have conducted the budget analyses and review with them the findings and results.

When defining goals, it is important to be realistic, taking into account available data and capacity of key stakeholders, 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 availability of a national plan and a clear understanding of the institutional framework can help to guide the budget analysis (see Box 1, page 5) – e.g. what types of services/programmes are delivered by who, at what level.

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

The data collection should build into the yearly work-planning schedule of the engaged ministries (e.g., agriculture, health, education, trade, infrastructure, etc.) to make it easier to identify and track nutrition-relevant agriculture and food systems 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 (Action Against Hunger, Save the Children and SUN Senegal, 2017).

3. Defining who should be involved

The range of sectors and the potential programmes for inclusion depends very much on the scope and defined goals of the budget analysis. If the goal is to influence decisions within one sectoral budget cycle, the analysis does not need to go beyond the specified Ministry (e.g., Ministry of Agriculture, Ministry of Finance). However, if the scope is to explore the contribution of agriculture and food systems to enable healthy diets, relevant ministries should be identified and involved in the process. A multi-sectoral action plan on nutrition can be useful to inform the consultation when available.

Relevant stakeholders that can be engaged to help with the process include:

- **SUN Movement Country Teams** that have been engaged with implementing multi-sectoral budget analyses. Where available, they should be consulted as an entry point and involved in reviewing the findings from previous exercises. In the SUN Movement guidance note, the country teams are loosely defined as the SUN Government Focal Points and the members of the Multi-stakeholder Platforms for Nutrition including members of the UN system, civil society organizations and businesses. Where available, the SUN Movement is engaging the focal points dealing with the Comprehensive Africa Agriculture Development Programme (CAADP) as well as the FIRST Policy Officers funded as part of the FAO-EU Partnership Programme.
- **Nutrition and Food Security Technical Staff** – in each engaged Ministry, technical staff dealing with nutrition and food security can help to identify and/or confirm relevant programmes and activities.
- **Budget & Planning Staff** – in each engaged Ministry (including the Ministry of Finance or a Planning Unit); the budget and planning staff can help to identify the relevant programmes and nutrition-related activities in the yearly budget.
- **External Support**—Several technical assistance providers can support this process. This can be requested through the SUN Movement Secretariat, for instance.

4. Identifying the finance data source

Allocations and expenditures that are reported in official government finance documents reflect both government and donor funding streams:

- **The national government budget** should be the first source to check for the data. The data might be already processed in one of the following forms:
 - country-specific financial management;
 - ministerial sub-sector analysis.

According to the SUN Movement budget analysis guidance note, these finance data can be defined as “**on-budget**”. They are usually held by the Ministry or by the Department of Finance. In many instances, they are also available online.

For the allocations and expenditures that are not in national government finance documents, defined by the SUN Movement as “**off-budget**” finance data, it may be possible 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 the Ministries of Finance endorse them.
- **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>

Decisions on additional data sources to supplement those data should be based on feasibility and usefulness as well as considering 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. **Identifying, categorizing, vetting and including nutrition-sensitive agriculture and food systems budget lines**

The proposed methodology for the collection of agriculture and food systems finance data is adapted from the SUN Movement approach and includes the following steps: 1) identification; 2) categorization; 3) vetting and inclusion. Refer to page 7 of this guidance note for the detailed methodology.

Note: countries with an already established finance baseline from previous multi-sectoral nutrition budget analyses, could skip Step One, and go directly to Step Two and Step Three to further categorize, vet and include nutrition-sensitive investments in agriculture and food systems

6. **Tracking nutrition finance data regularly**

The overriding priority in moving forward is institutionalizing the budget analysis at the country level. 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.

Ideally, the team doing the budget analysis should be composed of the same people (technical and financial staff) year after year.

7. **Using the finance data**

Following the conclusion of this exercise, the results can be used for improving decision making on allocations and expenditures (where available) for nutrition.

Countries that have prioritized and costed high-impact nutrition-specific interventions in their national plans can go one step further by analysing the actual spending and implementation of a subset of interventions from their budget analysis that can be reasonably aligned to those planned interventions. On the other hand, for countries that aim to make a case for more effective spending for nutrition, it is crucial to clearly identify those programmes that will make the most significant difference if well designed with an intent to improve nutrition.

Moreover, when it comes to using the data for advocacy, evidence-based facts must guide the process if it is to command credibility and add value. Additionally, transparency in the collation and presentation of figures is a precondition for the accountability that accompanies budgetary responsibility. The choice of the most striking, validated facts is therefore vital.

Box 1 – Ethiopia. Harmonizing resource tracking with government plans and criteria for nutrition-sensitivity

The government of Ethiopia's efforts to combat malnutrition has advanced with political will, policies, and financing. Analysis of the financing landscape for nutrition started with tracking government and partner resources towards the National Nutrition Program I, building on which the government routinized nutrition resource tracking using the National Nutrition Program II, through existing systems. Similar exercises have been done for the Seqota Declaration Initiative¹ at national and sub-national levels. This has expanded to costing and budget analysis of the National Food and Nutrition Policy adopted in 2019.

A critical challenge of multisectoral nutrition resource tracking is determining which interventions and how much budget/expenditures of sectoral programs should be counted towards nutrition. Ethiopia's experience on the technical and policy side may be helpful to other countries in this regard. The primary use case in Ethiopia has been government use of data for planning, including coordination amongst partners, which lends itself to using national multisectoral nutrition plans to determine nutrition-relevant allocations.

The Food and Nutrition Strategy helps illustrate the importance of using national plans to track nutrition-sensitive agriculture activities. At first glance, activities such as *"promote the use of appropriate irrigation systems"* or *"develop and promote micro fertilizers utilization culture"* or *"increase the productivity of staple field crop varieties"* may not easily meet definitions of nutrition-sensitivity. However, they are central to Ethiopia's vision to ensure the availability of quality, diverse, and adequate foods, which are the basis of a good nutrition response, and therefore are included in the strategy. Further, the planning process does not demarcate between the overall sector plan and nutrition sensitive plan of the Ministry of Agriculture but reinforces the country's efforts to strengthen its vision on nutrition sensitive agriculture and food system.

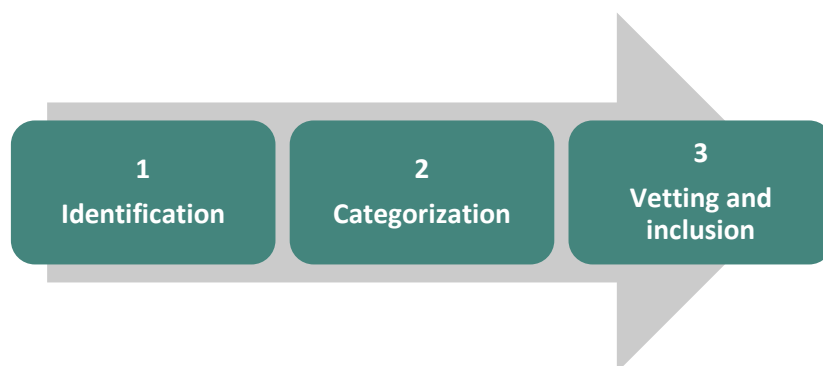
Looking ahead, technical assistance can be useful to coordinate sectors around a multisectoral nutrition plan, and to ensure these perspectives and factors are reflected in their medium to long term plans. This could also simplify resource tracking and serve as direct input for quality analysis, which plays key role in supporting strategic investments for proven nutrition interventions.

KEY TAKEAWAYS:

- The document aims to define a user-friendly methodology to **identify and analyse agriculture and food systems investments that enable the availability, access and affordability of healthy diets.**
- The suggested approach to conduct a budget analysis in agriculture and food systems is **adapted from the stages defined in the [Budget Analysis for Nutrition guidance note](#) developed by the SUN Movement (SUN Movement and MQSUN+, 2020).**

Methodology to identify and analyse nutrition-sensitive investments in agriculture and food systems

Three proposed steps for the collection of finance data on agriculture and food systems investments:



The proposed user-friendly methodology for agriculture and food systems finance data is based on the SUN Movement’s Budget Analysis exercise methodology, formally called the “Three-step Approach”. The Budget Analysis method includes three “steps” involving: the identification (Step 1) and categorization (Step 2) of budget line items and one optional step (Step 3) on the weighting of those budget line items that are categorized as nutrition-sensitive².

These three steps aforementioned are specifically adapted to budget line items that either fall directly under or are relevant to agriculture and food systems. This adapted methodology was informed by a review (conducted by the Food and Nutrition [ESN] Division at FAO) of the publicly available SUN Movement Investment database³ that looked at sub-sectors and programmes particularly relevant to agriculture and food systems (see table 1 for the sub-sectors and programmes reviewed from the SUN database).

Table 1. Sub-sectors and programmes relevant to agriculture and food systems

Sub-sectors	Programmes
<ul style="list-style-type: none"> • Agriculture Production Development (non-staples) • Fisheries • Fisheries and Livestock • Livestock • Rural development 	<ul style="list-style-type: none"> • Food safety • Food security • Cash transfer/Safety Nets • Humanitarian Emergency Relief • School meals • Agricultural services • Fortification

Source: SUN Movement Investment database

² Attribute a percentage of the allocated budget to nutrition (weighting). This percentage should be based on the categorization (Step Two), but also on a judgement call by national experts to estimate investments towards nutrition components/activities in the program. 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 to all budget line items categorized as “nutrition-sensitive”. In line with the latest expert consultation (SUN-MQSUN+, 2020), FAO does not recommend the weighting.

³ SUN Movement Investment database. Available at: <https://idb.scalingupnutrition.org/>

- **Step One. Identification of budget line items in agriculture and food systems**

Identify the relevant budget line items (e.g., programmes or departments) based on national relevant documents such as the National Nutrition Plan, National Agriculture Plan, the National Agriculture Investment 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 of budget line items for inclusion in the budget analysis**

Assess whether the programmes or departments found fall under the category of “nutrition-specific”, “nutrition-sensitive” or “potentially nutrition-sensitive” investments. “Nutrition-specific” budget line items in agriculture and food systems would be those that reflect a nutrition department in the Ministry of Agriculture, for instance, or a nutrition intervention within a broader agricultural or food systems program. To be “nutrition-sensitive”, an agriculture and food systems budget line item would need to include a programme that is known to address underlying causes of malnutrition such as food security and diets and especially is beneficial to the most vulnerable population including children and women. On the other hand, “potentially nutrition-sensitive” budget lines in agriculture and food systems are comprised of those that are obviously related to food but do not have a clear objective or indicator from the brief description of the programme as indicated in the budget line.

- **Step Three. Vetting of potentially nutrition sensitive budget line items for inclusion in the budget analysis**

Budget line items that are categorized as “potentially nutrition-sensitive” would need to be vetted in a consultative process with the budget holders and the program managers in order to be included as “nutrition sensitive”. The consultation should provide clarity on any nutrition-related objective, indicator, or activity that can justify the inclusion of the budget line in the analysis. If this clarity is not achieved, it is recommended to exclude the budget line item from the analysis, and only focus on those that can be agreed upon and tracked.

Note: countries with an already established finance baseline from previous multi-sectoral nutrition budget analyses, could skip Step One and go directly to Step Two and Step Three to further categorize, vet and include nutrition-sensitive investments in agriculture and food systems.

KEY TAKEAWAYS:

- The user-friendly methodology proposed for collecting agriculture and food systems finance data is **adapted from the three-step approach proposed by the SUN Movement** in its budget analysis guidance note.
- To collect finance data in agriculture and food systems, the steps to follow include: **Step 1 -Identification; Step 2 - Categorization; Step 3 - Vetting and Inclusion.**

Step 1. Identification of budget lines in agriculture and food systems

The **first milestone** is to share finance documents such as 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 Agriculture are clearly identifiable in all national budgets. Additional ministries that are relevant for food systems include: the Ministries of Rural Development, Trade, Finance, Food, Education, Health, Production, Industry and Handicraft, Environment, Energy, Social Protection, Marine Affairs, Hydraulics, Human Rights, Gender, Social Affairs, etc.

All the identified Ministries included in the list should be referenced using the same title as indicated in the national budgets or the financial documents.

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

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

The list of “terms” provided below (see table 2) is based on the review of the agriculture and food systems investments of 20 countries using the SUN Movement Investment database. The country should adopt this list based on their national nutrition plan or, where available, a common results framework.

For budget lines specifically under the agriculture and food systems sector, the keywords relevant to the ‘Agriculture’ sectoral domain will be the most relevant. Yet, other sectorial domains should also be explored, as suggested by the list of ministries above, as in some cases relevant key terms could also be found under the sectors of Education, Social Protection, and Health, among others.

If the search for key terms is not effective (e.g., if the level of detail in the budget line is not sufficient enough), an alternative is to go through each budget line one by one. Although this option is more time consuming, it could also prove useful in identifying nutrition-sensitive agriculture and food systems budget lines.

What should we include?

To include a budget line item in agriculture and food systems as part of Step One, it has to fulfil the following essential criteria:

- The budget line is associated with agriculture and food systems, although it could be found in related ministries. For example, school meals/ school feeding programs are often under the Ministry of Education.
- It is possible to identify the target population in terms of direct and indirect beneficiaries.
- Direct beneficiaries: people who are at risk of malnutrition such as young children, school children, adolescents, women of reproductive age, elderly, etc.
- Indirect beneficiaries: households and communities at risk of malnutrition that could be segmented by livelihoods and vulnerability (e.g., within the framework of a school feeding programme, smallholders from whom local agriculture products were purchased would be indirect beneficiaries, as their increase in revenue could allow them to benefit from improved dietary and nutritional outcomes).

- It is possible to define a measurable outcome: first, recognize where this outcome stands within the impact pathways⁴ (see figure 1) that goes from food systems to healthy diets to improved nutrition impacts and, second, monitor this outcome using existing information systems. The analysis of nutrition finance data being conducted at the programme level, indicators should be used to measure, at the minimum, the output, and the outcome, to be able to assess the likelihood of achieving the desired nutrition impact.

Examples include increased plantation of fruit trees for local consumption, improved post-capture practices of fish to reduce food loss and waste, etc.

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

Table 2. Search terms relevant to agriculture and food systems

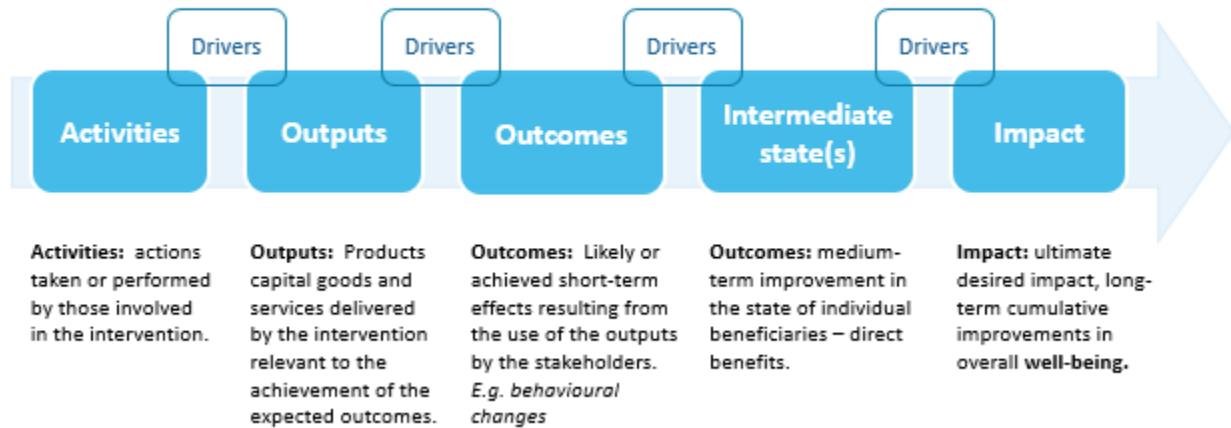
Sector	Key terms
Agriculture and food systems	<p>Sub-sectors: fisheries, aquaculture, aquaponics, livestock (cattle, chicken and other poultry, small ruminants such as goats and sheep), milk and dairy, crop production, horticulture, urban and peri-urban agriculture, agroforestry, etc.</p> <p>Targets: small fishers, small producers, smallholders, SMEs, women, youth, children, indigenous people, rural communities, farmers, pastoralists, urban dwellers, rural dwellers, conflict-affected populations, landless, hunter-gatherers, etc.</p> <p>Activities: trade, food fortification, bio-fortification, markets, market linkages, food prices, nutrition education and behavior change communication, food loss and waste, food storage and processing, post-harvest handling, food preservation, packaging, distribution, nutrition labelling, food marketing and advertising, nutritious, biodiversity, diversification, intensification, home gardening, extension services, cooperatives, food aid, relief, humanitarian food assistance, family farming, food security, hunger, food safety, food quality, hygiene, sanitary and phytosanitary, school meals, school feeding, school gardens, local procurement, food-based dietary guidelines, water and sanitation, irrigation, income support, microfinance, vouchers and cash transfers, women empowerment, gender equality, etc.</p> <p>Value chains: staples (grains, roots, cereals), legumes, pulses, nuts, fruits and vegetables, wild and underutilized foods, traditional seeds, animal sources/livestock, milk and dairy products, eggs, poultry products fish, fish by-products, etc.</p> <p>Outcomes: diet diversity, healthy diets, safe and nutritious foods, etc.</p> <p>Note: differentiate what is done to enhance the domestic vs. export markets</p>

Source: developed by the authors

⁴ The impact pathways approach allows to connect inputs and outputs from project activities to relevant outcomes and impacts, while enabling to identify and apply suitable indicators and methods for M&E. Using impact pathways can be central in understanding expected changes to improve diets and contribute towards better nutrition, from specific activities to overall impact.

Figure 1. Impact pathway result chain

Drivers: factors over which the intervention or its partners have a certain level of control that may influence the overall result chain.



Source: developed by the authors

KEY TAKEAWAYS:

- The first step of the methodology consists in **identifying budget lines in agriculture and food systems**.
- This step is comprised of **3 milestones**:
 - 1) Sharing **the finance data** that is going to be used for the budget analysis;
 - 2) Providing a **list of key sectoral domains**;
 - 3) Carrying out the **search of key terms**.
- To include a budget line, the following criteria must be met:
 - The budget line is **associated to agriculture and food systems** and other relevant sectors;
 - It is possible to **identify the direct and indirect beneficiaries**;
 - It is possible to **define a measurable output and/or outcome**.

Step 2. Categorization of budget lines for inclusion in the budget analysis

Step 2 asks the stakeholders in charge of conducting the budget analyses in the country to categorize the identified budget line items into three main headings.

1. **“SPECIFIC”**

Specific refers to high-impact nutrition actions as described in the 2013 Lancet nutrition series, especially those that address the immediate determinants of foetal and child nutrition and development – adequate food and nutrient intake, feeding, caregiving and parenting practices. Furthermore, FAO has described “nutrition targeted” interventions as those that improve diets and/or that address one or several underlying determinants of nutrition (which include household food security, care for mothers and children and primary health care services and sanitation) as their principal objective.

Budget items in agriculture and food systems 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. Examples include a food fortification programme or intervention, a program to increase access to animal-source foods for young children, a program to increase consumption of fruits and vegetables among children and adolescents, an intervention to raise awareness on nutrition and healthy diets within the farmer field schools, a bio-fortification program in vulnerable rural communities, etc.

2. **“SENSITIVE”**

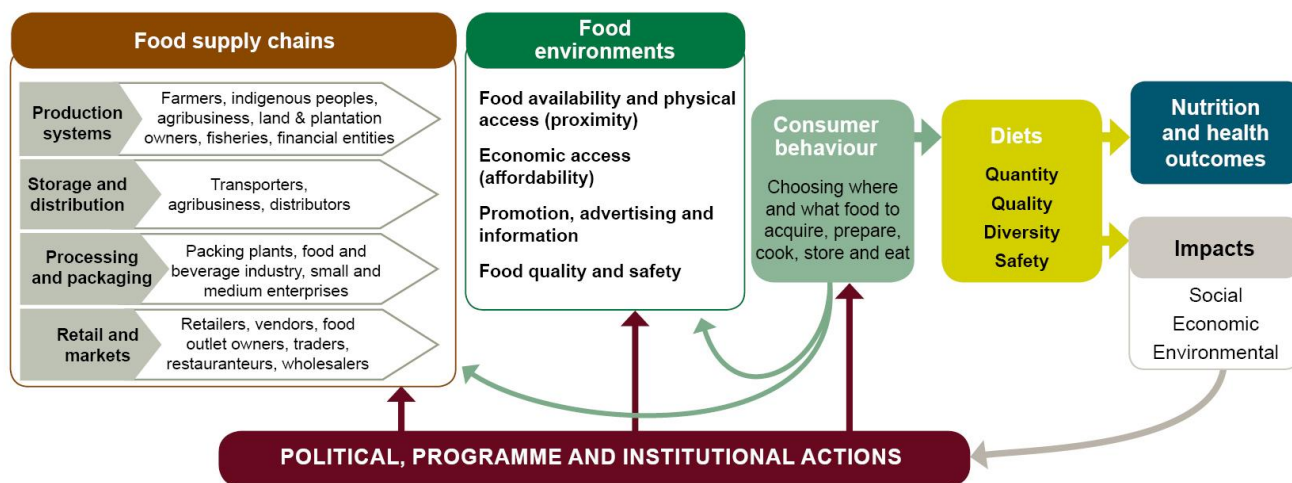
Sensitive refers to actions that address the underlying determinants of malnutrition as originally set out in the UNICEF conceptual framework. These were further adjusted in the 2013 Lancet nutrition series. Furthermore, according to FAO, a “nutrition-sensitive” intervention includes projects for which improving diets and/or addressing one, or several underlying determinants of nutrition (which include household food security, care for mothers and children and primary health care services and sanitation) is a significant dimension of the project while not being its principal objective. In this context, making healthy diets available, accessible, and affordable involves taking a food systems approach (see figure 2) while carefully considering and balancing the potential trade-offs. Budget items in agriculture and food systems 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.

A nutrition-sensitive intervention in agriculture and food systems would, for instance, have as an objective to improve the availability, accessibility, and affordability of safe, diverse and nutritious foods for consumption by local communities through the production of diverse fruits and vegetables and other foods such as pulses or small-livestock or through the storage and distribution of such foods in local markets or through the education on such foods to increase preparation and consumption.

3. **“POTENTIALLY SENSITIVE”**

Potentially sensitive refers to budget line items that have a visible link to nutrition, foods, and diets but do not include a clear objective or indicator or activity.

Figure 2. Food System Framework for Diets and Nutrition



Source: adapted from HLPE, 2017

The *Annex A* of this report includes specific examples derived from a review of agriculture and food systems budget lines from the SUN Movement Investment database (FAO, 2020). In the context of this analysis, the budget line items of 20 countries were assessed among the 30 SUN countries that carried out the budget analysis in 2015. Within the SUN Movement database, country investments were broken down by “nutrition-specific” and “nutrition-sensitive” budget lines and by sector, which can further be sub-categorised by typology to help decide on whether they are “nutrition-sensitive” or “nutrition-specific”. Typologies that are included within the agriculture and food systems sector include: agriculture production development of non-staples; agricultural services; fisheries; fisheries and livestock; food safety; food Security; fortification; livestock; rural development. Other typologies that are considered relevant to agriculture and food systems include school meals, cash transfers/safety nets, and humanitarian emergency relief, among others.

Following the analysis, some of these budget lines were assessed as “**potentially nutrition-sensitive**”.

KEY TAKEAWAYS:

- The second step of the methodology consists in **categorizing budget lines in agriculture and food systems**.
- The identified budget lines can be categorized in 3 main headings:
 - 1) “**Nutrition-specific**”
 - 2) “**Nutrition-sensitive**”
 - 3) “**Potentially nutrition-sensitive**”
- “Potentially nutrition-sensitive” should be further vetted with experts for further inclusion (or not) in the budget analysis (step 3)

Step 3. Vetting of potentially nutrition sensitive budget lines for final inclusion

Step Three asks the stakeholders in charge of conducting the budget analyses to vet and include (or not) the budget line items. While budget line items categorized as nutrition-specific and nutrition-sensitive are straightforward for inclusion in the budget analysis, those categorized as “**potentially nutrition-sensitive**” require further vetting because the nutrition objective, outcome, or indicator is not explicit.

For instance, if the aim of a particular programme is to increase the production of a certain fruit, it is correct to categorize it as “**potentially nutrition-sensitive**” rather than as “nutrition-sensitive”. However, following discussion with the program managers, if this programme aims to increase fruit production only for exports and there is no clear indication of how this increased production will benefit local diets, the budget line item should be excluded from the budget analysis. In this particular case, there could even be concerns about doing potential harm to nutrition (see Table 3). Indeed, if the production results in the increased use of pesticides and chemical fertilizers and the displacement of indigenous species to favour varieties for export, the intervention could potentially cause harm to the population's dietary intake and nutrition.

Similarly, an intervention or programme on agriculture intensification to tackle food insecurity through increased income should be categorized as “**potentially nutrition-sensitive**” rather than as “nutrition-sensitive”. However, following discussion with the program managers, if this programme only aims to increase the production of monoculture cash crops (e.g., sesame) for income generation and there is no clear indication on how the increased income will benefit local diets, the budget line item should be excluded from the budget analysis. In this particular case as well, there could be concerns with regard to doing potential harm to nutrition. If the intensification programme results in the production of monoculture cash crops at the expense of nutrient-rich crops, the intervention could potentially cause harm to nutrition, especially if the local market cannot supply a variety of affordable foods to complement the diet or, worse, the affordable foods in the market are rich in calories and low in nutrient content. Table 3 below shows additional examples of potential harms to nutrition.

The level of information and detail provided on the budget line thus plays an important role. For investments categorized as “**potentially nutrition-sensitive**”, it is encouraged to work closely with the budget holders and the program managers to understand the details and to vet if the budget line items should be included or not in the analysis. Programmes that are excluded from the budget analysis can still be targeted to include a nutrition component, indicator or objective at a later stage (SUN and MQSUN+, 2020).

Countries across the SUN Movement have reported that discussions on the nutrition-sensitivity of specific programmes have led to introducing a nutrition component over time in line with the development of a country vision and strategy for nutrition. Pakistan serves as one prominent example (see Box 2, page 16).

Table 3. Examples of potential harms to nutrition

Examples of potential harms
<i>Natural resources' management practices</i>
Water use for agriculture (e.g., irrigation projects) may lead to an increased risk of diseases, such as malaria transmission, microbes and pollutants in wastewater, and zoonotic disease and parasites.
Some intensive agricultural interventions may lead to negative impacts on soil quality, biodiversity, and water availability.
Agrochemical use can have serious health and, consequently, nutrition consequences, and may also lead to a reduction in biodiversity, decreasing opportunities for agro-ecological soil and pest management, and with potential consequences to productivity.
<i>On-farm availability, diversity, and safety of food</i>
<ul style="list-style-type: none"> • The selection of certain staple food or cash crops (e.g., flower, trees, tobacco, or biofuel production) may lead to negative effects on household food production. Indeed, gains from cash crops do not automatically cover the food gap that may arise from such crop choices, increasing risks to compromise food security and dietary quality. • Giving priority to particular staple foods (e.g., through subsidies) may lead to a decrease in the production of other, micronutrient-rich crops, and thus to a loss of dietary diversity and biodiversity and over-consumption of carbohydrate-rich foods (increasing the risk of obesity and chronic disease as well as micronutrient deficiencies). • Cultivation of single varieties could reduce the consumption of varieties otherwise beneficial for their nutrient content.
Interventions promoting animal husbandry may lead to an increased risk of zoonotic diseases (infectious diseases and parasites); the transmission can either be faecal/oral/contact or airborne. This could also result in damage to the environment (e.g., pollution)
<i>Food environment in various settings (e.g., markets, schools)</i>
Food prices, food taxes, and subsidies affect the affordability of food, which may lead to influences on consumption patterns and may thus contribute to obesity and chronic diseases (e.g., food prices drop and vulnerable households are net sellers; food prices rise, and vulnerable households are net purchasers).
<i>Income</i>
Rapid expansion of mechanization may lead to an increase in unemployment rates among landless populations.
Introducing new or improved agricultural technologies that require additional workload/costs or initial investment may lead to an increased danger of widening resources gaps and the potential for smallholders to be outcompeted as they lack the necessary means to use these new technologies.
<i>Women's empowerment (time, labour, assets, income control)</i>
Reduction in women's access to resources (e.g., projects that shift production toward male-dominated crops or livestock; Income-generating activities that increase power imbalances between women and men) may lead to increased risks for household nutrition.
Interventions that increase women's workforce may lead to negative impacts on their own nutrition status due to physical work and might reduce women's time available for child care and optimal infant feeding (including breastfeeding) impacting child health and nutritional status.
<i>Nutrition knowledge and norms</i>
Over-promoting animal-source foods may lead to increased health risks (e.g., chronic diseases), and the use of cattle or goat's milk may displace breastfeeding practices, especially among infants.

Source: FAO, 2020a.

Box 2. The Benazir Income Support Program (BISP) in Pakistan: making social protection more nutrition-sensitive

The Benazir Income Support Program (BISP) was included by the SUN country team in the budget analysis exercise in 2015. The team continued to track the programme, yet noticing that nutrition considerations were not integrated when targeting population groups and deciding the size of cash transfers. By 2019 the BISP programme had over ten years of implementation with increased funding and coverage in its own right – and the SUN country team had been tracking its allocations for nutrition purposes for the past five years. This is why under the BISP chairperson Dr. Sania Nishtar, it was announced that the new Ehsaas umbrella programme would be implemented through the BISP agency⁵. The Ehsaas programme is a cash-transfer safety net designed with nutrition at the core under the human capital component – and with earmarked funding.

The BISP programme in Pakistan serves as an example, among many, where SUN countries can identify nutrition-relevant programmes, and work towards scaling-up both the funding for and focus on nutrition. In particular, the BISP example highlights how once programmes are identified, like the BISP in 2015, the task is to make the programmes “more sensitive” to nutrition. Incorporating a conditional cash transfer for pregnant women and young children is the kind of technical example championed across the SUN Movement.

KEY TAKEAWAYS:

- The third step of the methodology consists in **vetting and including (or not) budget lines** in agriculture and food systems.
- For budget lines categorized as “**potentially nutrition-sensitive**”, it is encouraged to **work with the budget holders and the program managers to understand the details and to vet if the budget line items should be included or not.**
- Particular attention should also be given to **potential harms of the programmes to nutrition** when vetting if a budget line should be included or not.

⁵ Dr Sania Nishtar explains release (Pakistani newspaper): <https://nation.com.pk/21-Apr-2019/bisp-to-execute-two-new-social-protection-programmes-dr-sania-nishtar>

Annexes

Annex A. Examples of budget lines by category (as retrieved from the national governments' budgets)

Examples of budget lines categorized as “nutrition-specific”

Sector	Typology	Budget line item	Budget line item description
Agriculture and food systems	Fortification	Appui À La Transformation Des Aliments Avec Le Pam Et Fortification Et Distribution Des Produits Renforcés En Micronutriments Avec Unicef (Congo)	Conforter Le Rôle Stratégique De L'Etat Dans L'Économie Et La Sphère Sociale
		Alimentos Nutricionalmente Mejorados Y Fortificados (Guatemala)	Alimentos Nutricionalmente Mejorados Y Fortificados
		Programa Nacional Para Fortalecimiento Da Cadeia De Sementes (Mozambique)	N/A

Examples of budget lines categorized as “nutrition-sensitive” investments

Sector	Typology	Budget line item	Budget line item description
Agriculture and food systems	Agricultural development of non-staples	Arbres Fruitiers (Burundi)	C'est Un Programme De Plantation Des Arbres Fruitiers De Différentes Espèces Pour Rendre Disponible À La Population Beaucoup De Fruits Pour La Consommation. Ces Fruits Considérés Comme Des Aliments À Haute Valeur Nutritive.
	Fisheries	Contrepartie Au Projet De Technologie Post Capture (Burundi)	Le Projet Vise À Réduire Les Pertes Post Capture Sur Les Poissons Pêchés En Mettant À La Disposition Des Pêcheurs Des Infrastructures De Conservation Après La Pêche Et Pendant Le Transport. Ainsi, La Qualité Du Poisson Est Sauvegardée Et La Quantité De Poisson Disponible Pour La Consommation Du Poisson Augmente, Ce Qui Permettra À Plusieurs Ménages De Consommer Du Poisson Qui Contribue À L'Amélioration Nutritionnelle.
	Food safety	Global Agriculture Food Safety Programme (Lao PDR)	Food Availability Access And Utilization. Support Production And Consumption Of Nutritionally-Rich Legumes, Vegetables And Oil Crops Including Provision Of Inputs And Small-Scale Infrastructure
	Food security	Product Diversification To Support Food Security (Indonesia)	To Diversify The Products To Support Food Security (The Development Of Non-Wheat Flour Industry)
	Livestock	Poverty Alleviation Of Poor Women Through Provision Of Heifer And Sheep / Goat In Punjab (Pakistan)	N/A
	Rural Development	Développement Des Femmes Rurales Par L'Amélioration Technique Elevage Volaille (Madagascar)	N/A
	School meals	School Lunch Programme (Lao PDR)	Nutrition Linked Education. Provide School Feeding
	Humanitarian Emergency Relief	Food Relief (Supplementary Feeding Programme) (Botswana)	Food Relief (Supplementary Feeding Programme)

Examples of budget lines categorized as “potentially nutrition-sensitive”

Sector	Typology	Budget line item	Budget line item description
Agriculture and food systems	Agriculture Services	Agricultural Stabilization Training System (Indonesia)	Develop Institutional Training And Farmer Institution; Improve The Quality And Quantity Of Agricultural Training Workforce
	Rural Development	Caisse De Développement Du Crédit Rural (Chad)	Une Activité De Microfinance Qui Impacte Favorablement La Production Agricole. L'Expérience Des Caisses D'Épargne Autogérées Au Guéra Dans Le Cadre Du Projet De Sécurité Alimentaire Est Un Bel Exemple De Réussite
	Food security	Agriculture And Forestry (South Sudan)	To Improve Food Security Information System, Establishment Of Model Farms At Zonal Level, Provision Of Inputs And Capacity Building, Improve Farmers Skills And Knowledge, Prevention Of Pests And Diseases Entry Into The Country, Management And Improvement Of Farm Machinery And Other Agricultural Implements
	Fisheries	Appui Au Développement Participatif De La Pêche Artisanale (Bénin)	Ces Projets Contribuent À L'Accroissement Des Niveaux De Production Et De Compétitivité Des Filières Halieutiques Tout En Adaptant Les Systèmes De Production Au Contexte Socio-Économique
	Livestock	Livestock and Dairy Development Programmes In Punjab (Pakistan)	Support Livestock Development In A Policy Environment That Enables Farmers To Realize The Dividends Of Livestock Farming By Smartly Deploying Public Investments & Inducing Private Capital And Initiatives In The Sector For Poverty Alleviation, Food Security & Generation Of Exportable Surpluses
	Rural Development	Programas/Projectos (Guinea-Bissau)	Projecto De Reforço Das Capacidades Dos Pequenos Produtores Em Zonas Suburbanas
	Cash Transfers / Safety Nets	Social Welfare Assurance (Conditional Cash Transfer / Pkh) (Indonesia)	To Support The Implementation Of Conditional Cash Transfer For Very Poor Households (Rumah Tangga Sangat Miskin)

Annex B. Glossary of terms

Malnutrition	An abnormal physiological condition caused by inadequate, unbalanced, or excessive consumption of macronutrients and/or micronutrients. Malnutrition includes undernutrition and overnutrition as well as micronutrient deficiencies.
Undernutrition	The outcome of undernourishment, and/or poor absorption and/or poor biological use of nutrients consumed as a result of repeated infectious disease. It includes being <u>underweight</u> for one's age, too short for one's age (<u>stunted</u>), dangerously thin for one's height (<u>wasted</u>), and deficient in vitamins and minerals (micronutrient malnutrition).
Micronutrient deficiencies	Lack of vitamins, minerals, and/or trace elements required in small amounts which are essential for the proper functioning, growth, and metabolism of a living organism. It is also referred to as Hidden Hunger as it may be difficult to detect based on a person's physical appearance (people can suffer from micronutrient deficiencies while being of normal weight and height).
Overweight and obesity	When body weight is above normal for height, this usually signifies over nourishment. For an adult, overweight is defined as a Body Mass Index (weight in kilogram/height in meter ²) of more than 25 but less than 30 and obesity as a BMI of 30 or more.
A healthy, balanced, and sustainable diet	Dietary patterns that fulfil the aims of the Guiding Principles of Sustainable Healthy Diets (FAO/WHO 2019), namely: promote all dimensions of individuals' health and wellbeing; have low environmental pressure and impact; are accessible, affordable, safe and equitable; and are culturally acceptable.
Food systems	A "descriptive" concept, defined as the sum of all the diverse elements and activities which, together, lead to the production and consumption of food, and their interrelations. It will generate food security outcomes, as well as a range of other socio-economic and environmental outcomes. There are three constituent elements: food supply chains, food environments, and consumer behaviour.

Food supply chain	It encompasses all activities that move food from production to consumption, including production, storage, distribution, processing, packaging, retailing, and marketing.
Food environments	The physical, economic, political, and socio-cultural context in which each consumer engages with the food system to acquire, prepare, and consume food. The key elements of the food environment that influence food choices, food acceptability, and diets are: physical and economic access to food (proximity and affordability); food promotion, advertising, and information; and food quality and safety.
Consumer behaviour	It reflects the choices made by consumers, at household or individual levels, on what food to acquire, store, prepare and eat, and on the allocation of food within the household (including gender repartition, feeding of children).
Food loss and waste	Food loss is the decrease in the quantity or quality of food resulting from decisions and actions by food suppliers in the chain, excluding retail, food service providers, and consumers. Food waste is the decrease in the quantity or quality of food resulting from decisions and actions by retailers, food services, and consumers.
Food availability	The amount of food physically available for consumption over a reference period.
Access to food	The ability to acquire food physically, economically and socially, at individual or household level.
Food affordability	Price of food, relative to the cost of other foods and/or population income.

Source: adapted from the Revised Strategy and Vision for FAO's work in Nutrition (forthcoming)

Annex C. Financial-tracking tools for nutrition

Tool	Nutrition covered/excluded	Frequency of data collection	Guidance for countries	Country use
Nutrition Budget Analysis	National budget allocations and expenditures when available, by the ministry, department, agency, and subnational. The possibility of isolating relevant nutrition budget lines depends on the details of the budget structure, which generally stops at the programme level. Only in a few countries is it currently possible to isolate dedicated nutrition budget lines. The budget analysis is multisectoral.	Performed annually. In some cases, it can be more frequent if there are quarterly or mid-year execution reports.	Guidance can be found at the following links: <ul style="list-style-type: none"> • SUN Budget Analysis Guidance Note. • SPRING Nutrition Budget Analysis Tool. • ACF, Save the Children, and SUN Nutrition Budget Advocacy. 	Over 50 countries by 2019
Nutrition Public Expenditure Reviews (PERs)	Typically, government expenditures (not private investments) and, where possible, investments from external sources (foreign assistance). A PER defines its own classification boundaries and can, therefore, cover multisectoral interventions such as nutrition. PERs can assess issues of funding efficiency (e.g., planned/actual, institutional challenges).	Usually designed as a 'one-off' study, not institutionalized or carried out with a certain regularity.	No specific guidance is available for nutrition. Some general guidance is available from the World Bank PER tools.	Tanzania (2011/12 and 2017/18); Bangladesh (2018), Pakistan (2019, forthcoming); Uganda (2019, forthcoming); Sri Lanka (2019 forthcoming); Ethiopia
Nutrition Stakeholder and Action Mapping (<i>including the financial analysis module</i>)	Tool* collecting data from both government and development partners contributing to the nationally defined core nutrition actions. The mapping illustrates how much funding is allocated to each nutrition action by different sources, where each action is taking place and the number of beneficiaries being reached thereby identifying gaps in implementation and nutrition funding at both national and sub-national levels. * <i>Using the District Health Information Software, Version 2 (DHIS2)</i>	Intended to be implemented annually or depending on programmatic cycle and context in the country.	Technical support and guidance material are provided by the UNN Secretariat upon request. Country multi-sectoral teams are trained on-site on the tool to be able to conduct the exercise when needed.	The new financial analysis module has been recently developed and has not been implemented at the country level yet

Tool	Nutrition covered/excluded	Frequency of data collection	Guidance for countries	Country use
System of Health Accounts	Public and private nutrition expenditures with a health purpose, including those from various sectors and external sources. Where possible, it uses actual expenditure (not budget allocations or commitments). Spending on nutrition is focused on 'nutrition deficiencies' where data are available from health expenditure by disease indicators and where locally defined (e.g. nutrition agencies in spending by institution type)	Intended to be produced annually where possible. However, detailed nutrition expenditure tracking covering health-related nutrition expenditures may be done less regularly.	Nutrition activities within the health sector are covered in the Guidelines on the implementation of the System of Health Accounts .	Global Health Expenditure Database data on nutrition for 38 countries .
CHAI Resource Mapping Tool	Design that covers health expenditures from the national budget and from donor resources, with the possibility of importing private expenditures. It includes budget allocations as well as actual expenditures. Boundaries are loosely defined and can be adapted to cover nutrition within health but the tool is not multisectoral.	They are designed to be carried out regularly. Three out of the five countries using this tool have done annual iterations.	None is available.	Malawi, Rwanda, Liberia, Lesotho, Zimbabwe
Public Expenditure Tracking Survey (PETS)	Tool for public (and nonpublic in the case of subcontracting) units that are involved in service delivery. PETS relies heavily on administrative and accounting records, and as such, the possibility to isolate nutrition expenditures depends on the extent to which these are isolated in the administrative units.	Usually designed as a 'one-off' study, not institutionalized or carried out with a certain regularity.	Guidance can be found at the following links: <ul style="list-style-type: none"> • PETS overview. • PETS Tools and Practices. 	29 countries worldwide as of 2009 ²⁵

Source: MQSUN+ (2020) and inclusion of the Nutrition Stakeholder and Action Mapping from UNN

References

- Action Against Hunger, Save the Children and SUN Senegal.** 2017. *Nutrition Budget Advocacy: Handbook for Civil Society*. Retrieved from https://www.actioncontrelafaim.org/wp-content/uploads/2018/01/exe_2_bdef_handbook_nba.pdf).
- Bhutta, Z. A., Das, J. K., Rizvi, A., Gaffey, M. F., Walker, N., Horton, S., Black, R. E.** 2013. Evidence-based interventions for improvement of maternal and child nutrition: What can be done and at what cost? *The Lancet*, 382(9890), 452–477. [https://doi.org/10.1016/S0140-6736\(13\)60996-4](https://doi.org/10.1016/S0140-6736(13)60996-4)
- FAO.** 2019. *Sustainable Healthy Diets, Guiding Principles*. Rome. <http://www.fao.org/documents/card/en/c/ca6640en/>
- FAO.** 2020. *Analysis of nutrition-sensitive national budgets in agriculture and food systems*. Available upon request: nutrition-policies@fao.org
- FAO.** 2020a. Integrating Nutrition and Health into FAO Environmental and Social Standards - *forthcoming*
- FAO.** 2020b. *Nutrition Marker Guidance Note*. Available upon request: nutrition-policies@fao.org
- FAO.** 2020c. Revised Strategy and Vision for FAO's work in Nutrition – *forthcoming*
- Fracassi, P., Picanyol, C., Knechtel, W., D'Alimonte, M., Gary, A., Pomeroy-Stevens, A., & Watts, R.** 2020. *Budget Analysis for Nutrition: A Guidance Note for Countries*. Available at: <https://scalingupnutrition.org/wp-content/uploads/2020/05/2020-Guidance-for-Budget-Analysis.pdf>
- HLPE.** 2017. *Nutrition and food systems. A report by the High Level Panel of Experts on Food Security and Nutrition of the Committee on World Food Security*. Rome. <http://www.fao.org/3/a-i7846e.pdf>
- SUN Movement.** *Tracking nutrition investments*. Retrieved from <https://scalingupnutrition.org/share-learn/planning-and-implementation/tracking-nutrition-investments/>
- SUN Movement and MQSUN+.** 2020. *Supplemental Guidance for the SUN Movement Budget Analysis: An update for countries*. https://mqsunplus.path.org/wp-content/uploads/2020/04/PATH_Supplemental-guidance-for-the-SUN-Budget-Analysis_final_4-20-20.pdf

