

## Taking Stock of the SUN Budget Analysis Exercise, 2012-2020

Since the creation of the SUN Movement, one of the greatest successes of its member countries has been to bring together different stakeholders, at the national level, to assess nutrition-related disbursements in the name of trust and for the sake of transparency.

Tracking finances for nutrition is essential because the regular review of financial data helps decision-makers prioritize, plan, monitor, and evaluate the implementation of their national nutrition policies.

To this end, this brief outlines SUN country experiences with tracking their finances for nutrition across the first two “phases” of the SUN Movement (2012- 2020).

### Summary of Budget Analysis in SUN Phase 1.0 (2012-2015)

- The SUN Movement began providing support to SUN countries on issues of financial tracking in 2013 through the [Global Nutrition for Growth Compact in London](#). At that Summit, several governments pledged increases in domestic resources to multi-sectoral and costed national nutrition plans (NNPs).
- Bolstered by the systematic efforts to track donor nutrition funding at the global level, the SUN Movement formed a country-led and stakeholder-informed Community of Practice (COP) in mid-2013 to track nutrition investments in SUN countries. The COP facilitated stocktaking of ongoing costing/financial tracking related activities in SUN countries. It also led the development of [fit-for-purpose guidance to track financial resources for nutrition](#), partly because significant challenges remained in tracking those investments despite commitments made at the 2013 Nutrition for Growth (N4G) in London.
- In 2014, online budget reviews were conducted for 28 countries in the SUN Movement<sup>1</sup>, which led to the first iteration of the SUN Budget Analysis "3-Step Approach". This method was developed with support from Oxford Policy Management (OPM) and is designed for estimating the total budget allocated to nutrition-relevant activities across key sectors. Costa Rica piloted the approach in that year<sup>2</sup>.

<sup>1</sup> Source: <https://scalingupnutrition.org/share-learn/planning-and-implementation/tracking-nutrition-investments/>

<sup>2</sup> The findings were successfully presented at the 2014 SUN Movement Global Gathering, ensuring transparency and replicability by documenting in detail all steps taken. Source: MQSUN. *Support the SUN*

- In 2015, the SUN Movement Secretariat invited SUN member countries to accelerate their efforts at reporting on nutrition-relevant budget allocations. Thirty SUN countries completed the exercise in that year,<sup>3</sup> and the work culminated with four regional budget analysis workshops in April 2015, supported by UNICEF on behalf of the UN Network for the SUN Movement.
- These significant efforts made during Phase 1.0 of the SUN Movement to standardize steps for analyzing nutrition budgets at the country level set the stage for countries to begin systematically tracking their investments in nutrition-relevant activities—most often those which are nutrition-specific, nutrition-sensitive, or related to governance/enabling environment—during SUN Phase 2.0 (2016-2020).

## Summary of Budget Analysis of SUN Phase 2.0 (2016-2020)

- In 2016, the budget analysis work continued with two regional workshops in [Nairobi](#) and [Bangkok](#), where 53 countries participated or observed the workshops, and ultimately 39 countries participated in some form of government validated financial tracking exercise for nutrition. Importantly, [MQSUN+](#) supported 17 SUN countries in various technical tasks, which saw 19 additional SUN countries joining the tracking exercise for the first time, while 20 countries undertook the activity for the second time<sup>4</sup>.
- In 2017, 7 SUN countries completed some form of financial tracking exercise, bringing the total number to 47 SUN countries who had transparently reported their budget analysis results<sup>5</sup>. With so many SUN countries now reporting on their public financing for nutrition, the Movement sought a deeper understanding of *what* countries were doing with the data from the financial tracking exercises. This led to the USAID-SPRING study, "[Putting Budget Data to Work for Nutrition](#)," which focused on how SUN countries were using the data and how to make monitoring and tracking systems routine and structurally resilient from government transitions.

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*Movement to track allocations and spending for nutrition, Technical Narrative/Terms of Reference. November 2015. Unpublished.*

<sup>3</sup> Completion of the financial tracking exercises is defined as those that were validated by SUN government focal points. As the SUN Movement is a government-led initiative for ending malnutrition, government validation is the qualifying feature of the SUN Movement's "Budget Analysis Exercise". Government validation of the data occurs in two primary ways: 1) when the government, through the SUN Focal Point, organizes and performs the exercise, or 2) when a technical service provider supports the SUN Focal Point in some part of the exercise (i.e., data collection) and the SUN Focal Point validates and shares the results, including both the report and underlying data.

<sup>4</sup> These country-led successes have been captured in the SUN Movement's Progress Report since 2015, by highlighting SUN country nutrition-related spending across sectors. It has also highlighted similarly in the Global Nutrition Report.

<sup>5</sup> 35 countries reported on both nutrition-specific and nutrition-sensitive allocations; 30 countries identified the sources of funding (e.g., domestic and external); 29 countries had more than one-time data points and were able to show trends, and 14 SUN countries could report both on allocations and expenditures.

- In 2018, 20 SUN countries<sup>6</sup> and their partner stakeholders participated in government validated financial tracking exercises.
- In 2019, 8 SUN countries conducted a financial tracking exercise before the [SUN Global Gathering](#) in Kathmandu, Nepal, which proved the ideal opportunity to bring country teams together for the workshop, "*Accountable Financial Tracking for Transparent Results.*" The SUN community was also introduced to the [first-ever nutrition investment database](#).
- In 2020, the challenges around the COVID-19 pandemic demonstrated the adaptability of SUN countries, as they continued to report on their financing for nutrition. In the end, 6 SUN countries validated some form of financial tracking exercise. The pandemic was also a moment for the Movement to reflect on what worked and what could be better. To that end, the SUN Movement Secretariat and MQSUN+, along with the COP, [carefully reviewed country insights and challenges with financial tracking](#), which led to the creation of five important demand-driven guidance documents capturing the gaps and the best way forward into SUN Phase 3.0:
  - [2020 Budget Analysis Guidance Note](#)<sup>7</sup>
  - [Supplemental Guidance for the SUN Budget Analysis](#)
  - Approaches for Nutrition Costing and Financial Tracking in SUN Countries ([Brief](#) and [Full Report](#))
  - Joint FAO-SUN publication, "[Nutrition-Sensitive Investments in Agriculture and Food Systems: budget analysis guidance note.](#)"
  - [Conducting a Financial Gap Analysis of Multisectoral Nutrition Plans](#) (Guidance Note and Tool).

## Key Findings from Phase 1 and 2

1. **SUN countries' commitments/disbursements are more transparent and accountable.** Along with SUN Phase 2.0, governments began introducing nutrition-specific budget lines and indicating nutrition-sensitive spending across all relevant sectors (Health; Agriculture; Social Protection; Water, Sanitation, and Hygiene; and Education). These successes highlight that the SUN budget analysis will continue to be a driving tool for monitoring used by the government with all relevant in-country stakeholders.
2. **The SUN budget analysis method** is one of five methods for tracking nutrition-related finances that are employed across the SUN Movement ([Annex 1](#)). They are complementary, and the findings from "heavy-lifting" methods, like Public Expenditure Reviews, can help SUN countries "fine-tune" their budget analysis exercises and focus on particular ministries or programmes. In the end, the budget analysis "findings" allow SUN multi-stakeholder platforms to have a system for analyzing and using quality data for decision-making, accountability, and advocacy.
3. **Continued support must be provided to SUN countries** to ensure that well-structured fiscal policies and sound public financial management (PFM) contribute to progress – and that

<sup>6</sup> Of these 20 countries, MQSUN+ supported 11 with some form of technical assistance, which often focused on the data-gathering aspects of the analysis for Government Focal Points and to validate the findings with their stakeholders.

<sup>7</sup> The COP has annually updated the budget analysis guidance note since 2015.

nutrition is better integrated into budgeting processes. Several innovative efforts should be made to avoid burdening existing processes in reporting their own investments for nutrition.

4. **The [2020 updated guidance](#) and [supplemental guidance note](#) outlines new and bold ways SUN countries can use the well-established and documented budget analysis method** for developing country-led systems for nutrition tracking, both nationally and subnationally, where applicable. In moving forward, it will be critical to have a better understanding of the impact of tracking (and costing) exercises undertaken and the kind of pathways at the country level on domestic resource mobilisation and spending. This will help understand to what extent has the SUN support contributed to progress. In the current pandemic-induced depression, financial gap analyses will also be particularly important for resource mobilization efforts and MQSUN+ has produced an important piece to that end.
5. **Several SUN countries were able to identify subnational nutrition-related financing.** A careful review of their successes and challenges in 2018 produced guidance ([Part 1](#) and [Part 2](#)), which advises SUN countries on an approach to self-assess the role of subnational governments in financing nutrition in their country and a set of analytical approaches for tracking subnational nutrition expenditures.
6. **A new meaning for "weighting" was defined.** After careful review, the previous optional weighting of budget-line items (Step 3) is no longer recommended by the SUN Movement Secretariat. The third step is now 'Analysis of budget line items.' The idea is to focus on a small set of programmes and to make them "more sensitive" to nutrition. For example, after identifying a programme in the budget analysis exercise whose linkages to nutrition are not explicit, SUN countries should code these separately and include a nutrition component, indicator, or objective in the plan in the future.
7. **With new guidance on the OECD policy marker** from the SUN Donor Network, the SUN Movement, and OECD Secretariat, it is critical to ensure that the financial tracking methodologies will be aligned during Phase 3 and beyond. The lessons learned from the nutrition policy marker methodology can also inform a change in policymaking and public finance drawing from gender budgeting approaches.

## Concluding remarks

Since 2014, many SUN countries have fine-tuned the SUN budget analysis method to their contexts and are regularly using the guidance to track their finances for nutrition. While recognizing the limitations of the SUN budget analysis compared with other more detailed methodologies ([Annex 1](#)) and being mindful of diminishing fiscal space, the most pragmatic way forward should be sought to ensure that "nutrition finance" remains on the radar.

Moving into SUN Phase 3.0 (2021-2025), the budget analysis methodology guidance can shape the contours of technical support that SUN countries receive when analyzing their public financing for nutrition. The benefits of various methods can be combined to give SUN countries the most transparent and most sustainably replicable system to track what they are spending. With the current pandemic-induced global recession, forthcoming efforts should focus on keeping nutrition financing both sustainable and government-led.

Sustainability is an essential part of financial tracking, and focusing on less is best. The goal is to be able to track public financing for nutrition regularly. SUN countries that limited the focus or scope of the budget analysis exercise to 10 or 15 nutrition programmes were more successful in sustaining their financial tracking exercises. This is important to consider alongside the fact that new pledges are planned for delivery during the 2021 Nutrition for Growth Summit in Tokyo, SUN countries will need country-led exercises for accountably tracking these commitments during SUN 3.0 and beyond. The SUN Phase 3.0 is also the unmissable opportunity for more deeply linking the budget analysis process with the overall [planning and implementation cycle](#). Bringing partners together can better connect the outputs of financial tracking to parliamentary engagement, strategic planning and programme prioritization, resource mobilization efforts for NNPs, and against the costing of those NNPs.

## Annex 1. 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 multi-sectoral.	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"> <li>• <a href="#">SUN Budget Analysis Guidance Note.</a></li> <li>• <a href="#">SPRING Nutrition Budget Analysis Tool.</a></li> <li>• <a href="#">ACF, Save the Children, and SUN Nutrition Budget Advocacy.</a></li> </ul>	Over 50 countries by 2020
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 multi-sectoral 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 <a href="#">the World Bank PER tools.</a>	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.	The UNN Secretariat provides technical support and guidance material 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
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	They are intended to be produced annually where possible. However, detailed nutrition expenditure tracking	Nutrition activities within the health sector are covered in the <a href="#">Guidelines on the implementation of the System of Health Accounts.</a>	Global Health Expenditure Database data on nutrition for <a href="#">38 countries.</a>

Tool	Nutrition covered/excluded	Frequency of data collection	Guidance for countries	Country use
	'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)	covering health-related nutrition expenditures may be done less regularly.		
CHAI Resource Mapping Tool	Design that covers health expenditures from the national budget and 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 multi-sectoral.	They are designed to be carried out regularly. Three out of the five countries using this tool have done annual iterations.	No information 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"> <li>• <a href="#">PETS overview.</a></li> <li>• <a href="#">PETS Tools and Practices.</a></li> </ul>	29 countries worldwide as of 2009

Source: [Approaches for Nutrition Costing and Financial Tracking in SUN Countries.](#)

## Annex 2. Number of Times SUN Countries Completed a Government-validated, Financial-tracking Exercise for Nutrition<sup>8</sup>

Country	Year(s) a financial tracking exercise was completed	What technical assistance was provided
Afghanistan	2018	Country-led
Bangladesh	2015 2016 2019 (PER)	MQSUN/OPM supported in 2015 and 2016, and UNICEF/OPM supported the PER in 2019
Benin	2015 2016 2017 2018 2019	Country-led, OPM supported in 2017
Botswana	2015 2018 2019	Country-led, MQSUN+ supported in 2018 and 2019
Burkina Faso	2015	Supported by ACF
Burundi	2015 2016 2018	Country-led
Cambodia	2016 2017	Country-led
Cameroon	2016	Country-led
Central African Republic	2018	MQSUN+ supported in 2018
Chad	2015 2016	MQSUN/OPM supported in 2015 and 2016
Comoros	2015	Country-led
Congo	2016	Country-led
Costa Rica	2015 2016	Country-led
Côte d'Ivoire	2015	Country-led
The Democratic Republic of the Congo	2015 2016 2017 2018	Country-led, MQSUN/OPM supported in 2016

<sup>8</sup> Although not validated by SUN Governments, the information for the following countries was provided and confirmed by the SUN Civil Society Network: Ethiopia (Afar and Somali regions, only), Indonesia Malawi, Niger (Maradi and Zinder, only), Nigeria (Kaduna State, only), Papua New Guinea, Zambia. These countries are designated with an “\*” in the table.



Country	Year(s) a financial tracking exercise was completed	What technical assistance was provided
	2020	
El Salvador	2016	Country-led
Ethiopia (Afar and Somali Regions only)*	2013 2014 2015 2016 2017 2018 2019	Funded by the Gates Foundation – Save the Children Advocacy project. Budget analysis of 2 Regions – Afar Region and Somali region. Calculated at the regional level, capturing both the revenues (central grant and sundry revenue-raising powers) and expenditures. The budget has been further broken down at the Woreda level, for 5 selected Woreda per Region. The Woreda were purposively selected based on geography, population, and principle livelihood.
Gabon	2018	MQSUN+ supported in 2018
The Gambia	2016 2018	MQSUN/OPM supported in 2016 and MQSUN+ supported in 2018
Ghana	2015 2016	MQSUN/OPM supported in 2015 and 2016
Guatemala	2015 2016 2017 2019	Country-led, MQSUN+ supported in 2019
Guinea	2018	MQSUN+ supported in 2018
Guinea-Bissau	2016	Country-led
Haiti	No Information	No Information
Honduras	No Information	No Information
Indonesia*	2015 2016 2018* 2019* 2020** <sup>9</sup>	Country-led in 2015, 2016, and 2020.  Also, the SUN Civil Society Network reports that there is the Gates Advocacy project and increasingly by the BISA project (Power of Nutrition). In 2020, Save the Children has focused on the APBD budget. The Government of Indonesia has 2 budgets; State or National budget (Annggaran Pendapatan dan Belanja Negara – ABPN) and the Regional Revenue and expenditure budget (Anggaran Pendapatan dan Belanja Daerah – APBD), which will be for each of the individual 554 Districts’ (or Kabupaten) throughout Indonesia. Each has its own

<sup>9</sup> In 2020, the SUN country conducted a budget analysis exercise alongside Save the Children’s efforts at the subnational level. That is where there are two “\*” referenced next to the year.

Country	Year(s) a financial tracking exercise was completed	What technical assistance was provided
		budget, which will be unique to the Kabupaten (or District). Save the children in 2018 and 2019 analyzed one District (Kabupaten) budget – Sumba Barat. In 2019 and 2020, Save the Children also analyzed Sumba Barat and Bandung Barat 2019 and 2020 District budgets. More are planned as the project develops.
Kenya	2015 2016	Country-led, MQSUN/OPM supported in 2016
Kyrgyzstan	2016 2020	Country-led
Lao People's Democratic Republic	2016	MQSUN/OPM supported in 2016
Lesotho	2015	Clinton Health Access Initiative (CHAI) Resource Mapping Tool
Liberia	2016 2018	Country-led, MQSUN+ supported in 2018
Madagascar	2015 2016	Country-led
Malawi*	2013 2014 2015 2016 2017 2018 2019	Funded by AFIKEPO. The 2020 budget analysis was funded by CSONA, with Save the Children (Malawi) being responsible for dissemination. The analysis was undertaken with 5 days of the budget being published to interdict on the deliberations of the Parliamentary sectoral clusters (Nutrition cluster, health cluster, etc.). Also, the Ministry of Gender budget was analyzed for social protection programmes presented to the Parliamentary Social Affairs Committee. A proposed Power of Nutrition project will support the budget analysis (nutrition and Health focus) and budget advocacy process in Malawi.
Mali	2018	MQSUN+ supported in 2018
Mauritania	2015 2016 2017 2020	Country-led
Mozambique	2016	MQSUN/OPM supported in 2016
Myanmar	No Information	No Information
Namibia	2016	MQSUN/OPM supported in 2016
Nepal	2016	Country-led and UNICEF supported

Country	Year(s) a financial tracking exercise was completed	What technical assistance was provided
	2018	
Niger (Maradi and Zinder only)*	2019 2020	Funded by GSK. The virtual budget analysis training was provided to Save the Children and other country office partner staff in 2019. Based on Save the Children's common approach methodology, a basic analysis of the Niger annual 2019 and 2020 budget was undertaken. The budget allocations were followed through to selected Provinces (Maradi and Zinder).
Nigeria*	2016 2018 2019*	Country-led, and MQSUN+ supported in 2018  Also, in 2019, the SUN Civil Society Network reports that Save the Children was funded by the Gates Advocacy project. Here, budget analysis training was provided for the Kaduna Civil Society and selected Government of Kaduna Depts (Kaduna State Planning and Budget Commission). Civil society attended all local Government Authority (LGA) 2020 budget defenses. All LGA promised a nutrition component in their 2020 budgets.
Pakistan	2015 2016 2017	Country-led
Papua New Guinea*	2018* 2019* 2020*	The SUN Civil Society Network reports that Save the Children undertook a budget analysis training for the Department of National Planning and Monitoring (DNPM). Save the Children also undertook a budget analysis for the DNPM for the 2019 budget. Analysis shared with Save the Children Country Office and representative of PNG Civil Society. In conjunction with Mama Susu (PNG based civil Society organization) for a ministerial submission. The key issue with any future budget analysis will be the nutrition funding allocated to the individual Provincial Health authorities.
Peru	2015 2016	Country-led
Philippines	2015 2016	Country-led
Rwanda	No Information	No Information

Country	Year(s) a financial tracking exercise was completed	What technical assistance was provided
Senegal	No Information	No Information
Sierra Leone	2016 2017	OPM supported in 2016, ACF supported in 2017
Somalia	2018	MQSUN+ supported in 2018
South Sudan	2015 2016	Country-led, MQSUN/OPM supported in 2016
Sri Lanka	2016	MQSUN/OPM supported in 2016
Sudan	No Information	No Information
Swaziland	No Information	No Information
Tajikistan	2015 2016 2018 2019	Country-led, MQSUN+ supported in 2018 and 2019
Tanzania	No Information	No Information
Togo	2015 2018	MQSUN/OPM supported in 2015, and UNICEF supported in 2018
Uganda	2015 2016	SPRING supported in 2015 and 2016
Viet Nam	2015 2016 2018	Country-led, MQSUN/OPM supported in 2016
Yemen	2015 2016 2017 2018 2019	Country-led
Zambia*	2016 2017 2018 2019 2020	Several Zambia-based CSO's working with the Zambian National Food, and Nutrition Council analyzed successive Government of the Republic of Zambia (GRZ) budgets. The CSO participating include the SCO – SUN Alliance and the Programme against Malnutrition (PAM). Please refer to Save the Children (Zambia Office) for more information.
Zimbabwe	2018	MQSUN+ supported in 2018

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