

SUPPLEMENTAL GUIDANCE FOR THE SUN BUDGET ANALYSIS

An update for countries (Feb 2020)

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Introduction

The most common starting point to tracking investments in nutrition is to undertake a budgetary analysis¹. Since 2015, budget analysis work based on the SUN Approach has been conducted by 50 countries and has provided valuable insights into the nature of government spending allocations to nutrition-specific and nutrition-sensitive areas. The budget analysis exercise is a form of financial tracking and is part of the overall cycle of nutrition planning, and financing in a country (refer to

References

1. **MQSUN+. Approaches for Nutrition Costing and Financial Tracking in SUN Countries: A Guidance Note.**; 2020.
2. Fracassi P, Picanyol C, Knechtel W, et al. *Budget Analysis for Nutrition: A Guidance Note for Countries (2018).*; 2018. <http://scalingupnutrition.org/wp-content/uploads/2018/05/2018-Guidance-for-Budget-Analysis.pdf>.
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Annex 1. SUN Planning and Implementation Cycle). Often the goal is to look at budget commitments and disbursements, compare them, and, where possible, map them against funding needs. Having reliable finance data is essential to policymakers 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 has been used for advocacy purposes.

The SUN Movement has recognised that there is a growing need to support SUN member countries through replicability and refinement of the budget analysis (BA) exercise, often referred to as the “3-Step Approach” (these steps were previously defined as Identify, Categorise and Weightⁱ nutrition budget lines)². Researchers have identified support to financial analysis of nutrition-sensitive interventions as a key area of refinement.

There are several significant challenges to improving the methodology used to measure nutrition-specific and nutrition-sensitive budget allocations, including limitations in data, difficulty with the categorisation of nutrition-sensitive line items, and variations in weighting. Given these issues, a team from the [MQSUN+ project](#) has worked with the SUN Movement Secretariat, country representatives, and technical experts to develop this guidance note, which aims to update the ‘3-Step Approach’ and improve the nutrition-sensitive methodologyⁱⁱ by refining the guidance for measuring budget allocations in SUN countries. The content for this updated supplemental guidance was informed by a desk review, a series of country consultations and surveysⁱⁱⁱ, as well as a 1.5 day in-person technical consultation with nutrition experts.

This work builds on the previous [Budget Analysis for Nutrition: A Guidance Note for Countries \(2018\)](#) and is intended to be an update to the content in the annexes of that document. The SUN Movement is driven by governments, therefore, budget analysis is a government-led exercise whereby it is the government stakeholders who align everyone around the process. Hence, the primary audience for this work is SUN country governments, the secondary audience is any other stakeholders who may participate in the budget analysis process.

SUN has detailed the following stages for conducting a 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. Interpret the finance data

ⁱ Note that the previous optional weighting of line items (Step 3) is no longer recommended by the SUN Movement Secretariat. The third step is now ‘Analysis of budget line items’. Refer to Step 3 – Analysis of budget line items below for details of this change.

ⁱⁱ The nutrition-sensitive methodology makes up part of the 3-step approach, namely the definition of nutrition-sensitive, the process of categorising nutrition-sensitive interventions, and the typologies for nutrition-sensitive interventions within the thematic sectors.

ⁱⁱⁱ The phone consultation participants were from: Liberia, Central African Republic, and Togo. The online survey respondents were from: Nepal, The Gambia, Mali, Mauritania, and Togo.

7. Use finance data.^{iv}

The nutrition-sensitive methodology and related steps (3-Step Approach) highlighted in this guidance note fall under stage 5. *Collecting the finance data*, whereby countries are shown the process of identifying nutrition budget line items, categorising them as nutrition-specific or nutrition-sensitive and then performing an optional weighting (*note that optional arbitrary weighting is no longer being recommended by SUN; therefore this third step is now analysing the data. Refer to the guidelines below*). Most of the guidance in this document will relate to this step 5 but will also touch on some of the broader steps in the SUN nutrition budget analysis.

While this guidance note aims to provide additional clear guidance to countries for conducting the budget analysis exercise using the 3-Step Approach, it also stresses the importance of maintaining flexibility for countries to adapt the process to their context and to the level and quality of data they have available in their budgets and national plans. One way to highlight this adaptability and flexibility is through the use of country case studies. Throughout this document, case studies will emphasise how different countries have adopted the budget analysis to their context, how they identified which approach to use, and how they used the information to strengthen nutrition financing, advocacy, and programming in their country.

Prior to Starting the Budget Analysis

Budget analysis generally involves tabulating relevant budget data and comparing budget allocations (and expenditures when available) across years and sectors such as health, education, agriculture, social protection, and water, sanitation, and hygiene (WASH). The depth of the analysis depends on the level of detail in which the budget data are presented¹. Prior to starting the budget analysis exercise, consider the overall objective of the analysis, the level of detail available, and how the information will be used.

Define the budget analysis scope and objective

It is extremely important for the country to clearly define the **scope and objective** of the budget analysis exercise before starting. Countries should adopt the scope of the analysis based on data availability, timeframe, and capacity to undertake the exercise. Some countries may wish to look horizontally across government ministries (e.g., some countries only look at certain ministries to reduce the scope of the exercise). In contrast, others may take a vertical focus from national down to various sub-national levels or even include non-government information (e.g., off-budget development partner budgets, such as those referred to in the Yemen case study below).

The objective of the budget analysis will define the aspects that will be included and measured and how the information will be used. For example, if this is the first time that the country is conducting a nutrition budget analysis the objective might be a quick and simple review of high-level line items in the national budget to establish which ministries are implementing nutrition programmes and to what extent (e.g., refer to Afghanistan case study below). If this is the second or third time that the country is conducting a nutrition budget analysis the objective may be more

^{iv} Source: 1. Fracassi P, Picanyol C, Knechtel W, et al. Budget Analysis for Nutrition: A Guidance Note for Countries (2018).; 2018. <http://scalingupnutrition.org/wp-content/uploads/2018/05/2018-Guidance-for-Budget-Analysis.pdf>

detailed or nuanced, such as focusing on particular types of programmes, identifying allocations for nutrition-related personnel, comparing allocations with expenditures, or including sub-national or district level budget data in the analysis (e.g., refer to Pakistan case study below). Countries that have a multi-sectoral national nutrition plan (NNP) or common results framework (CRF) have found the budget analysis exercise effectively at tracking investments against them; therefore, having these plans available is helpful during the objective setting phase.

Two areas of focus that may be important to highlight at the start are nutrition-related **governance** and **personnel costs** such as salaries and benefits. Governance refers to any activity that impacts the system and service provision more broadly, such as information management, coordination, advocacy, and communications. Nutrition personnel and salaries refer to frontline workers in key sectors (health, agriculture and food systems, water supply, education, and social protection) that make up the core of the human capital for nutrition as well as more central level government nutrition staff. These two areas are more difficult to track for various reasons; however, if a country wishes to include this level of detail in their analysis, given their overall objective, they will need to think about identifying this information from the outset. Further guidance on nutrition-related governance and salaries is provided below.

Assess the budget structure and decentralisation

It is important at the outset to assess the structure of the budget and the level of government decentralisation, since this will impact the level of detail available for and included in the analysis. The depth of the analysis depends on the level of detail in which the budget data are presented. National (and subnational) budgets may be organised by cost centre, programme, activity, and line items may be highly aggregated, or the information for each programme may be disaggregated^v. For example, in some countries, budget data are limited to the main economic classifications in each department, such as personnel, overhead, and capital expenditures. In contrast, other countries provide detail by programme and inputs within each department. Highly disaggregated budgets will provide more detail and information, allowing programmes or activities to be broken down by various sub-components. This would make it possible to include in the budget analysis only the items that are most clearly nutrition related; this, in turn, would lead to a more accurate picture of nutrition financing.

Assessing the level of decentralisation in the country will help determine whether it will be important to track nutrition finances at the subnational level. A significant proportion of nutrition spending can take place at the subnational level. Subnational governments are responsible for the delivery of primary services that are often relevant to nutrition. Even when the proportion of subnational expenditures may be low, large amounts may be nutrition-related. Restricting the tracking exercise to the federal government risks grossly underestimating the total amount of nutrition expenditure. However, prior to undertaking the (potentially lengthy) process of tracking at the subnational level, it is important to define the purpose or goal of subnational tracking, how the information will be used, and to inform what process. One thing to consider is that the costs of tracking budgets at the subnational level could be considerably higher, as it would often mean repeating the central level exercise by as many times as subnational units exist. Also, there is a risk of double counting because expenditures at the subnational level will often be financed through central-level transfers. A pragmatic approach is to start with making a considered

^v Information may be separated into component parts, such as detailed components of nutrition programmes.

judgment at the outset of the budget analysis exercise regarding the likely percentage of nutrition spending that would be captured at the subnational level. For more information, refer to the [MQSUN+ Guidance Notes on Subnational Budget Analysis for Scaling up Nutrition](#)^{3,4}.

Identify available data sources for the budget analysis

Where available, it has been helpful for the budget analysis process to begin with a review of the country's multi-sectoral NNP or CRF^{vi}. Whichever document the country uses for planning nutrition programmes can be a critical resource to review at the outset of the budget analysis exercise. Nutrition plans should outline the nutrition priorities and activities for the country; in such cases, they have been used successfully for identifying nutrition line items or programmes in the national, ministry, or subnational budgets.

Other documentation that can be helpful for the budget analysis process includes, but is not limited to:

- Previous year's budgets
- National as well as sector or ministry budgets
- Sub-national plans and budgets
- Off-budget data e.g. Aid Management Platform / Dev Tracker
- Auditor general's reports (for comparing allocations with expenditures)
- Cost-effectiveness reviews or allocation studies

Refer to the main SUN [Budget Analysis for Nutrition: A Guidance Note for Countries \(2018\)](#) for more information about data sources.

^{vi} These are sometimes referred to as action plan, strategic plan, etc., which may or may not be costed.

PAKISTAN

Country case study



Pakistan has conducted several budget analysis exercises, starting in 2013. The objective of the most recent analysis was to focus on identifying the particular sectoral investments for nutrition interventions.

The budget analysis process took between three and four months to complete. The team reviewed Federal and Provincial development plans and project documents were analyzed for nutrition related objectives and impacts; these were monetized for nutrition related activities. Apart from the national budget document, and the Federal and Provincial plans, the team collected information from the offline budgets of non-government stakeholders. They were able to collect some additional information using this method and felt that they were partially successful in doing this.

The Pakistan team did utilise the weighting approach in their analysis. The team implemented the SUN movement normative weighting scale for both nutrition-specific and nutrition-sensitive interventions. While the public sector spending review and analysis went well, the team felt that the offline budget information was a particular challenge.

Because of this process, the capacity of approximately 250 government officials at federal and provincial levels has been built around nutrition financing. In future, the team plans to extend the capacity building trainings for additional government staff as well as nutrition partners such as donors, United Nations agencies, and international and national non-governmental organizations.

The budget analysis findings have been shared during the preparation of federal and provincial development plans; they have been considered for finalisation of sectoral budget allocations.

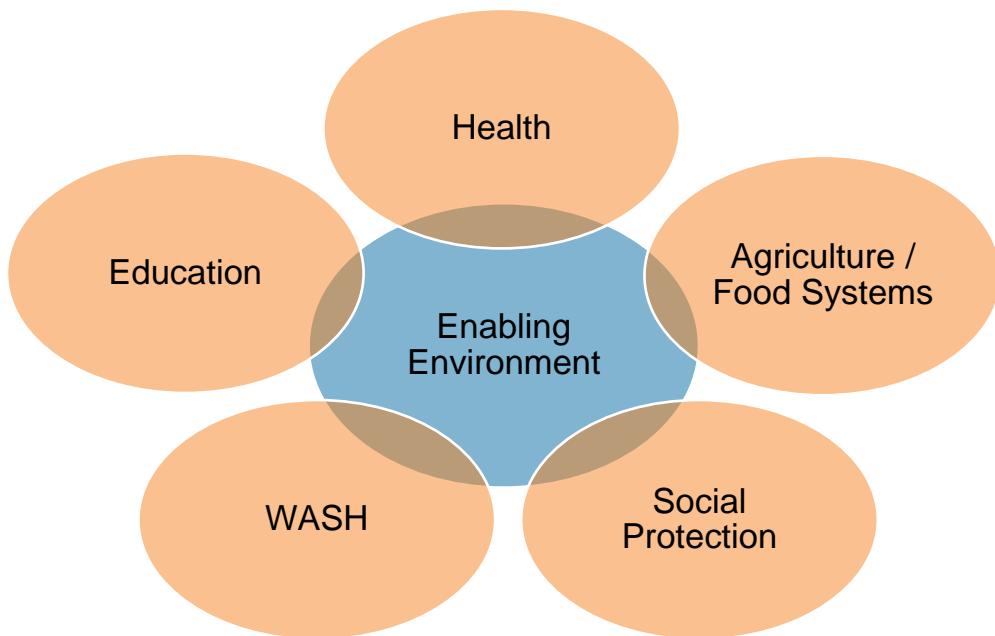
Supplemental Guidance for Conducting the Budget Analysis

Step 1. Identification of budget line items

The scope of the analysis will determine which of the **key thematic sectors** (Figure 1) will be included in the exercise.

For many governments, the **first milestone** is to identify the ministries or agencies that most closely correspond with the key thematic sectors, that implement nutrition-related programmes and may, therefore, be consulted and included in the exercise.

Figure 1. Nutrition thematic sectors



The *Ministries of Health, Agriculture, and Education* are clearly identifiable in all national budgets. The functional areas of *social protection* and *WASH* may be in the title of different ministries, depending on the country. Some countries may have other ministries that will be important to include if they are responsible for nutrition-related programmes, such as the *ministry of women's empowerment or gender*, *ministry of child protection*, *ministry of maritime affairs and fisheries*, *ministry of rural development*, etc. The enabling environment sector, which is cross-cutting, will include nutrition-related governance activities which may be found in the *Ministry of Finance or Planning*, as will other cross-cutting functional areas such as women's empowerment, gender equality, rural development, and early childhood development.

It can be helpful to have a clear list of all the Ministries that will be included, using the same titles as those used in the national budgets or the financial documents.

For many governments, the **second milestone** is to share the national budget, ministerial budgets, or the official financial documents that are going to be used for the exercise. This information can be compiled with any other relevant nutrition data sources (NNP, CRF, costed

plans, etc.). Refer to the primary SUN [Budget Analysis for Nutrition: A Guidance Note for Countries \(2018\)](#) for more information about data sources.

A common **third milestone** is to carry out a search of the budget documentation using key terms.

A **basic keyword search** can be done using a simple search of the word ‘**nutrition**’ to identify ‘nutrition’ budget line items (i.e., programmes, departments, interventions, etc.).

A more **advanced keyword search** can be done by following the process outlined below:

Advanced keyword search

One possible starting point to identify key terms is the NNP or CRF. This assumes that the budget derives from the national plan.

The following list of keyword search terms (**Table 1**) is based on the experience of countries that have carried out the budget analysis exercise, as well as on international expertise, and literature.

This list should be adopted by the country based on their NNP or, where available, their CRF, as well as their local expertise.

Table 1. List of key word search terms

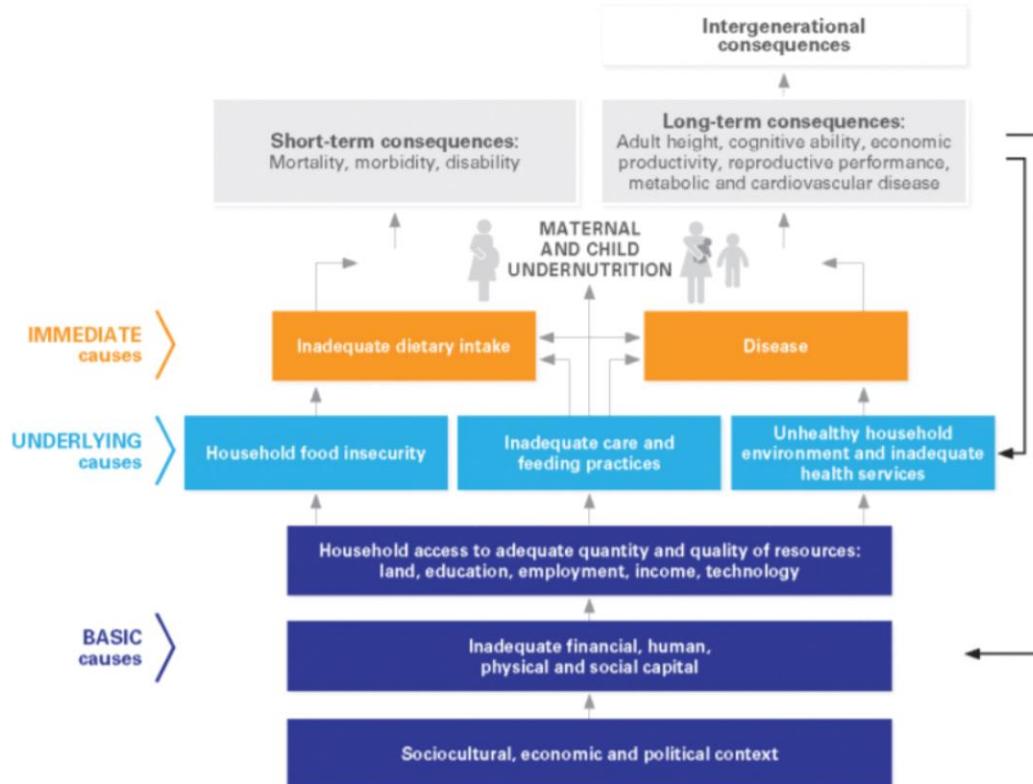
Thematic Sector	Key word search terms
Health	Nutrition, maternal, neonatal, child, adolescent, health, overweight, obesity, non-communicable diseases, hygiene, micronutrients, macronutrients, feeding practices, malnutrition, family planning, reproductive health, HIV/AIDS, tuberculosis, malaria, sanitation, child immunisation, integrated maternal and child health, education, food safety, baby-friendly
Agriculture / food systems	Nutrition, 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, biofortification, food safety, food quality, aflatoxin, trade, fortification, markets Note: differentiate what is done to enhance domestic vs. export markets
Education	Nutrition education, female education, rural education, female secondary education, school feeding / meals, early childhood education, development, WASH, hygiene, handwashing, adult literacy, education equity, take-home rations, school gardens
Social protection	Women, children, safety net, conditional and unconditional cash transfers, orphans and vulnerable children (OVC), pension, insurance, welfare services, emergency, humanitarian, relief, maternity leave, pro-poor, refugee
WASH	Drinking water supplies, environment, sanitation, sewages, rural / urban areas, hygiene, latrines, community-led total sanitation (CLTS), hand washing
Cross-cutting / Enabling environment	Women, equity, governance, early childhood development, rural development

Inclusion criteria

To include a budget line item as part of Step 1. Identification of budget line items, consider using the following 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: 1,000 days window of opportunity (pregnant and lactation women and children under 2 years of age), children, adolescents, and women of reproductive age.
 - Indirect beneficiaries: such as households and communities at risk of malnutrition (segmented by livelihoods, vulnerability, etc.)
- It is possible to define a measurable outcome, recognise where this outcome stands within the nutrition impact pathways (see [Annex 2](#). UNICEF Conceptual Framework

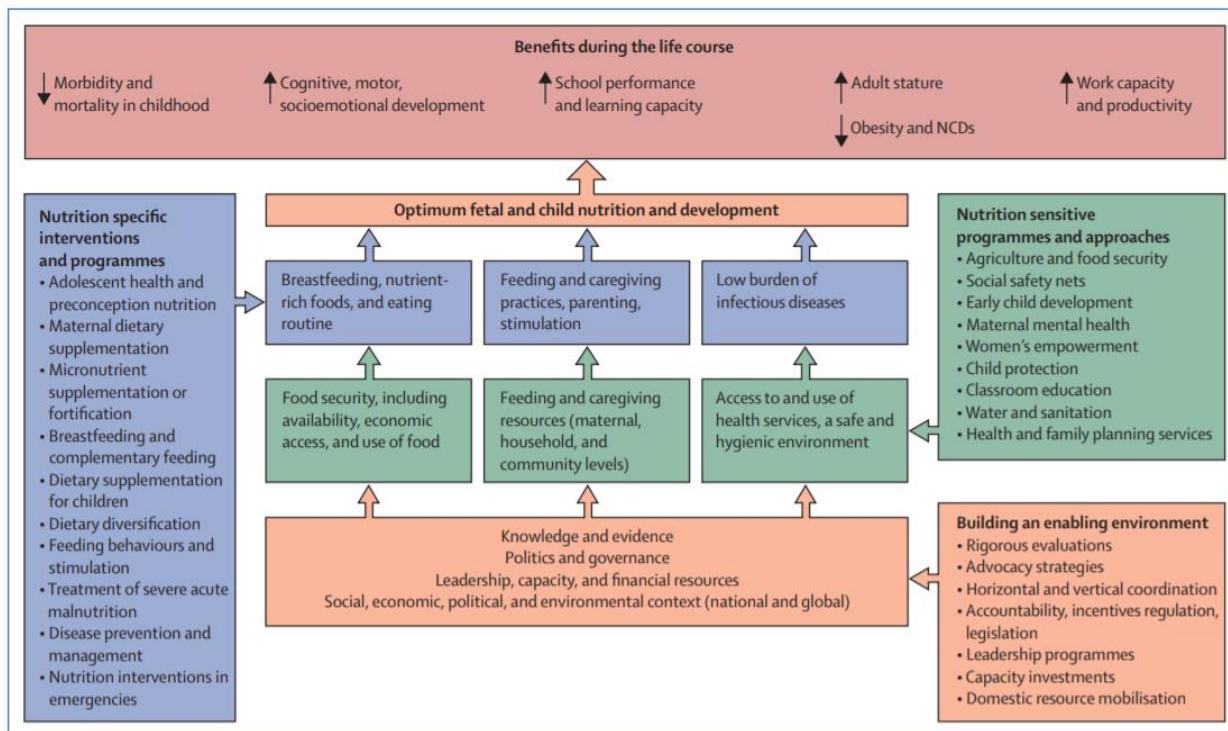
UNICEF CONCEPTUAL FRAMEWORK OF THE DETERMINANTS OF CHILD UNDERNUTRITION



The black arrows show that the consequences of undernutrition can feed back to the underlying and basic causes of undernutrition, perpetuating the cycle of undernutrition, poverty and inequities.

SOURCE: Adapted from UNICEF, 1990.

Annex 3. Framework for actions to achieve optimum fetal and child nutrition and development



- Annex 4: **UNICEF Conceptual Framework**), and monitor this outcome using existing information systems. Examples include increased coverage of the third dose of diphtheria, pertussis, and tetanus (DPT3) immunisation, increased coverage of drinking water sources, etc.

Caution should be used when identifying programmes or budget lines so that only programmes that have a clear impact on nutrition are included, so as not to over-inflate the nutrition budget.

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

If information on the target population or measurable outcome is not available, but the budget line is obviously related to nutrition, it may be useful to go back and include it or re-evaluate it in the NNP. These programmes may be labeled '**potentially nutrition-sensitive**', and countries may choose to include them in the analysis (coded separately) but then work to include a nutrition component, indicator, or objective in the plan in the future (see below for more information).

Step 2. Categorisation of budget line items

Under step 2, country teams categorise the identified budget line items into three main headings, nutrition-specific, nutrition-sensitive, and potentially nutrition-sensitive. The framework,

MALAWI

Country case study for considering personnel/salaries in the analysis

Malawi's budget analysis process has been fuelled by the need to understand how nutrition within the Government of Malawi (GoM) has been financed, monitoring nutrition financing at the national and sub-national level, and monitoring performance over time.

The exercise has been undertaken by a team from the Civil Society Organisation Nutrition Alliance [of Malawi] (CSONA), Civil Society Agriculture Network (CISANET), CARE, and external consultants. The parliamentary timetable dictates the timing of the analysis, which must be completed in less than a week in order to allow for review of the data, comparison with policy documents, and presentation of findings to members of parliament, civil society organisations, and the press, before the budget resolution.

An extensive range of policy and strategy documents are consulted in the process; some of which are costed and state how much money will be spent per year on nutrition or related subject areas. These documents are signed off by the relevant minister and cabinet. These are critical because they show the sums of money the GoM plans to spend on nutrition and related sectors (education, health, etc). By comparing the annual budget with the sectoral strategy, it is possible to determine if the GoM is spending up to their stated plans.

Data on personnel salaries and allowances are published in the Malawi budget, but this information is a gross aggregated figure. In the past it was possible to see the personnel costs by cost centre and the tabulated staffing establishment gave an indication of staffing cost by spine point (or pay grade). With the recent move to performance-based budgeting, the personnel salary allocation has become even more aggregated. However, with the performance-based budgeting process, many ministries have published the staffing establishment by spine point (or pay grade). This provides a general picture and it is possible to calculate the vacancy rate by the different spine points as well as to identify which pay grades have been contracted out.

Review of personnel salaries and allowances has been further complicated by the decentralisation process, whereby all district level salary payments have been removed from national ministry budgets and devolved to the district councils. The salary payments will now appear in district level budgets. The level of detail in the analysis is also governed by the time available. Consequently, the detail is generally top line only. But the more the process is repeated, the more standard it will become. Once this process becomes more engrained, the team will have a good idea of where to look for key nutrition specific/sensitive allocations and personnel costs that will have a significant impact.

The budget analysis in Malawi has been useful to garner explanations for the allocations seen. It has also helped in building relationships which has several benefits including promoting increased allocation, and pointing out policy discontinuity or where strategic objectives go unfunded by the current year's budget.

Given that the team has now analysed a number of budgets, the emphasis in the future could move to the budget formulation phase. Previous budgets could be presented and linked with physical performance to date and reports could outline how the budgets performed in achieving nutrition indicators.

THE GAMBIA

Country case study for considering personnel/salaries in the analysis

Stakeholders in The Gambia defined the following objectives for a recently conducted nutrition budget analysis:

3. To identify the amount of resources being invested in nutrition at the country level for both nutrition sensitive and nutrition specific interventions.
4. To create advocacy for increasing budgetary allocation and resource mobilisation from partners.

The national budget was the primary data source. The team that conducted the analysis was able to isolate the salaries of the staff from the National Nutrition Agency and include this information in the analysis. Other broader sectors that generally had been included in prior analyses such as the school feeding programme under the Ministry of Basic and Secondary Education, did not have their salaries included in this analysis because the team was not able to clearly define the cost elements of the personnel/salaries from those other sectors simply by using information in the national budget.

The results from this exercise, which was assisted by the Scaling Up Nutrition (SUN) Secretariat, are being used to advocate for increased budgetary allocation for nutrition from the government and for additional resources from donors and partners.

In future rounds of budget analysis, the team plans to work with all relevant sectors to detail out their budgets in relation to nutrition interventions, including the nutrition-related personnel and salaries. The team will appeal for capacity building to assist with this process in future.

), have often been the *starting reference point* for categorising nutrition-related activities. However, because every country implements different programmes and defines and describes them differently, there is no precise method for categorising nutrition actions, and therefore ***countries should always use their best judgment and be sure to keep precise records for transparency and replicability.***

MALAWI

Country case study for considering personnel/salaries in the analysis

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The exercise has been undertaken by a team from the Civil Society Organisation Nutrition Alliance [of Malawi] (CSONA), Civil Society Agriculture Network (CISANET), CARE, and external consultants. The parliamentary timetable dictates the timing of the analysis, which must be completed in less than a week in order to allow for review of the data, comparison with policy documents, and presentation of findings to members of parliament, civil society organisations, and the press, before the budget resolution.

An extensive range of policy and strategy documents are consulted in the process; some of which are costed and state how much money will be spent per year on nutrition or related subject areas. These documents are signed off by the relevant minister and cabinet. These are critical because they show the sums of money the GoM plans to spend on nutrition and related sectors (education, health, etc). By comparing the annual budget with the sectoral strategy, it is possible to determine if the GoM is spending up to their stated plans.

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The budget analysis in Malawi has been useful to garner explanations for the allocations seen. It has also helped in building relationships which has several benefits including promoting increased allocation, and pointing out policy discontinuity or where strategic objectives go unfunded by the current year's budget.

Given that the team has now analysed a number of budgets, the emphasis in the future could move to the budget formulation phase. Previous budgets could be presented and linked with physical performance to date and reports could outline how the budgets performed in achieving nutrition indicators.

THE GAMBIA

Country case study for considering personnel/salaries in the analysis

Stakeholders in The Gambia defined the following objectives for a recently conducted nutrition budget analysis:

5. To identify the amount of resources being invested in nutrition at the country level for both nutrition sensitive and nutrition specific interventions.
6. To create advocacy for increasing budgetary allocation and resource mobilisation from partners.

The national budget was the primary data source. The team that conducted the analysis was able to isolate the salaries of the staff from the National Nutrition Agency and include this information in the analysis. Other broader sectors that generally had been included in prior analyses such as the school feeding programme under the Ministry of Basic and Secondary Education, did not have their salaries included in this analysis because the team was not able to clearly define the cost elements of the personnel/salaries from those other sectors simply by using information in the national budget.

The results from this exercise, which was assisted by the Scaling Up Nutrition (SUN) Secretariat, are being used to advocate for increased budgetary allocation for nutrition from the government and for additional resources from donors and partners.

In future rounds of budget analysis, the team plans to work with all relevant sectors to detail out their budgets in relation to nutrition interventions, including the nutrition-related personnel and salaries. The team will appeal for capacity building to assist with this process in future.

. These are sometimes referred to as “direct” interventions. Budget items that are specific to nutrition 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 fetal and child nutrition and development – adequate food and nutrient intake, feeding, caregiving and parenting practices, and low burden of infectious diseases.”⁵

Nutrition-specific interventions are those 13 high-impact nutrition actions described in the 2013 Lancet Series on maternal and child nutrition.

1. Breastfeeding promotion and support
2. Complementary feeding promotion (provision of food is outlined in intervention 12)
3. Handwashing with soap and promotion of hygiene behaviours

4. Vitamin A supplementation
5. Therapeutic zinc supplements
6. Multiple micronutrient powders
7. Deworming
8. Iron-folic acid supplements for pregnant women
9. Iron fortification of staples
10. Salt iodisation
11. Iodine supplements
12. Prevention or treatment of moderate malnutrition in children 6–23 months
13. Treatment of severe acute malnutrition

For nutrition-specific interventions, the emphasis is 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 of reproductive age, including adolescent girls.

NUTRITION-SENSITIVE refers to actions that address the underlying determinants of malnutrition as originally set out in the United Nations Children's Fund (UNICEF) conceptual framework ([Annex 3](#)[Annex 2](#)). These were further adjusted in the 2013 Lancet Series on maternal and child nutrition ([Annex 3](#)). These are sometimes referred to as “in-direct” interventions. They include actions from the range of thematic sectors, including health, agriculture, and food systems, WASH, education, and social protection, as well as cross-cutting sectors, such as gender and governance activities.

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 fetal 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.”⁵

When the categorisation of a budget item is not obvious from the programme name or description, two criteria can be useful for making decisions on the categorisation:

1. Defining the expected outcomes (e.g., child nutrition status or an immediate or underlying determinant of child nutrition status).
2. Identifying the targeted population (direct and indirect beneficiaries of a given action).

Refer to [Annex 4](#) for findings of a review of nutrition interventions (specific and sensitive) and evidence for impact on nutrition outcomes⁶. This may be of assistance when categorizing budget line items.

POTENTIALLY NUTRITION-SENSITIVE refers to a programme or budget line that is obviously related to nutrition but does not have a clear objective or indicator. This may be something to then go back to and include or re-evaluate in the NNP. These programmes may be labeled ‘**potentially nutrition-sensitive**’ and countries may choose to include them in the analysis (coded separately). Countries can then work to include a nutrition component, indicator, or objective in the plan in the future. Items or actions labeled as ‘*potentially nutrition-sensitive*’ would need additional work or should be revisited to make them more nutrition-relevant in the future and thus labelled as nutrition-sensitive. Countries may choose to include the allocated budget amount for these items in the quantitative analysis (Step 3, Analysis of budget line items, below) or not, provided this is recorded and consistent across the entire analysis. Regardless of whether these items are included in the quantitative analysis, they should be revisited in the future.

A paper by Aho et al. also proposes a third category for budget line items but labels it ‘supportive investment’, which holds the same meaning as ‘potentially nutrition-sensitive’. This category includes:

“broader development programmes that may contribute to improved nutrition outcomes but which have an extremely long and often unclear pathway, such as construction of roads in rural areas; irrigation programmes; the purchase of agricultural machines; research or training in nutrition, etc. and this category is not considered in total nutrition allocations or expenditure.”⁷

Tables 2 and 3 present examples from countries that have carried out the budget analysis, broken down by nutrition-specific and nutrition-sensitive budget^{vii} lines and by thematic sector and typology.

Table 2. Examples of budget line items categorised as nutrition-specific^{viii}

Sector	Example nutrition-specific budget line item
Health	Supplementation of vitamin A Supplementation of iron and vitamin A to young children
Health and other sectors	Programme Nationale de Nutrition or PRONANUT Nutrition Program
Health	Management of safe delivery without complications, which includes early initiation of breastfeeding
Non-health	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

^{vii} For more information on identifying ‘potentially nutrition-sensitive’ items please consult Aho A, Kabore J, Ndiaye S, Zagre N. Nutrition budget analysis at national level: A contribution to a revised approach from West Africa. Nutrition Exchange. 2019;(12):11-13. https://www.ennonline.net/attachments/3164/NEX12_English_20July19_8-10.pdf.

^{viii} The starting point for categorising nutrition-specific budget lines should be the Lancet definition and 13 high-impact nutrition actions. However, as is shown in Table 2, countries may classify budget lines differently. Countries should therefore always use their best judgement, maintain consistency, and consult appropriate stakeholders.

Table 3. Nutrition-sensitive typologies and example budget line items

Thematic Sector	Typology	Example nutrition-sensitive budget line items [^]
Health	Child immunisation	Surveillance and immunisation implementation
	Integrated Maternal and Child Health Care^{ix}	Strategy to reduce maternal, neonatal and child health morbidity and mortality
	Reproductive health: Family planning, delayed age at first pregnancy and birth spacing	Increased advocacy and information, education and communication for family planning programmes Provision of birth control options at health centres
	Supplementation for women and children	Energy protein and calcium supplementation for pregnant women Maternal vitamin D, omega 3, and zinc supplementation Multiple micronutrient supplementation including iron, lipid-based nutrients, vitamin D in children
	Antenatal care for pregnant women and infants	Antenatal psychosocial assessment and mental health support Delayed cord clamping Neonatal vitamin K administration Massage for promoting growth in preterm infants Zinc for the treatment of newborn infections Vitamin E supplementation in preterm infants
	Diarrhoea care and support	Feeding practices in diarrhoea Zinc for the treatment of childhood pneumonia
	Health and nutrition education*	Mass media e.g. operation and support of health broadcasting and dissemination services
	Overweight, obesity and non-communicable diseases	Non-communicable diseases e.g., prevention of cancer, diabetes, and high blood pressure
	Infectious diseases (HIV/AIDS, tuberculosis and malaria)	Infectious disease prevention and treatment. e.g., national programme against malaria, intermittent preventive treatment in pregnancy, and insecticide treated bednets for malaria (pregnant women) and malaria prophylaxis and treatment
	Basic health care	Clinical services
Education	Above service delivery	Information management, monitoring, and evaluation, surveillance, research, coordination, e.g., improve governance and strengthen efficiency and effectiveness in health service delivery
	Early child development*	The provision of early childhood services e.g., accessibility of early childhood education related to food nutrition and parenting

^{ix} Most of the integrated maternal and child health care programmes have been classified as nutrition-specific budget line items.

Thematic Sector	Typology	Example nutrition-sensitive budget line items^
Education / Food Systems	Education (closing the gender gap)*	e.g., the establishment of female degree colleges
	Education (access to all)*	Revised literacy curriculum and instructional materials, improvement of the quality of teaching and learning
	School meals/feeding*	Feeding programme for elementary students
	Health and nutrition education in schools	Healthy schools promote health and nutrition in schools
	Women's literacy	Non-degree training and literacy programme for women
	School gardens	Establishing and maintaining school gardens
	Education (generic)	e.g., nutrition in higher education / vocational training
	Above service delivery	Information management, monitoring, and evaluation, surveillance, research, coordination
Agriculture / Food Systems	Food safety	Aquatic animal health and post-harvest management Aflatoxin prevention Post-harvesting handling, storage, and processing Safe practices for malting, drying, pickling, and curing
	Food production	Producing healthy and diverse foods
	Food labeling	Nutritional content labeling
	Food security*	Food security and development in agriculture (accessibility, availability)
	Rural development	Agriculture and rural development
	Fisheries	Fish Health System Development and Fish Farming
	Agriculture services	Agriculture Extension Services
	Agriculture production	Increased Growth for Income Production management of cereals and various crops Diversification and sustainable intensification of agricultural production
	Irrigation, staple and non-staple foods, rotation and intercropping	Irrigation programmes and crop rotation
	Biodiversity for food and nutrition	Sustainable agriculture to promote biodiversity
	Food fortification	Food fortification and biofortification
	Trade and marketing	Trade for nutrition, food marketing and advertising practices
	Agricultural income generation for nutrition	Cash cropping, animal rearing (homestead and extensive).
	Home gardening	Promotion of diverse home gardens
	Above service delivery	Information management, monitoring, and evaluation, surveillance, research, coordination

Thematic Sector	Typology	Example nutrition-sensitive budget line items^
		Policy development for food pricing to promote healthy diets (e.g., sugar taxes) *
Social protection	Welfare services (maternal and child)	Nutrition assistance for women and children Income security services for women
	Welfare services (orphans and vulnerable children)	Rehabilitation services for homeless youth
	Income generation	Asset creation Micro-loans General livelihoods/income generation activities Cooperative, microloans groups Social empowerment programmes
	Labour market programmes	Job acquisition and training programmes
	Humanitarian / emergency relief	Disaster preparedness and response targeting women and children
	Cash transfers/safety nets	Social welfare assurance (conditional or unconditional cash transfer)
	Social protection/insurance/assistance (children)	Child protection services Removal of health services user fees
	Social protection/insurance/assistance(women)	Preparation and harmonisation of policies on women's participation in politics and decision-making Child-care for working mothers Removal of health service user fees Vouchers for maternal health services Weather-based insurance for crops/livestock
	Social protection/insurance/assistance (generic)	Project and control programme against poverty
	Above service delivery	Information management, monitoring and evaluation, surveillance, research, coordination
WASH	Sanitation only	Regulation, development, supervision and implementation of sanitation infrastructure and solid waste Access to improved sanitation Excreta disposal management Community-based sanitation interventions Sanitation support for the elderly and disabled Sanitation support for infants and toddlers Sanitation marketing
	Promotion of sanitation and hygiene	Food hygiene promotion* Environmental hygiene promotion Household water treatment and handwashing
	Drinking water supply	Establishment of drinking water hubs Access to improved water Water treatment and safe storage
	Water and Sanitation (WATSAN)	Water supply and sanitation

Thematic Sector	Typology	Example nutrition-sensitive budget line items^
	Water supply (generic)	National water conservation and pipeline corporation Source water quality improvements Provision of safe water under special circumstances (humanitarian emergencies)
	Above service delivery	Information management, monitoring, and evaluation, surveillance, research, coordination
Cross-cutting/ Enabling Environment	Women's empowerment/ equity	Elimination of child marriage Increasing women's access to resources
	Early childhood development*	Young child stimulation activities
	Nutrition Governance	Investing in improving nutrition policy Central-level nutrition staffing

[^]Examples have been informed by past country budget analyses. For further examples of country line items, please refer to the [SUN Movement Investment Database](#)

* Crosscutting, may also be found in other thematic sectors (i.e. ministries, areas)

Accounting for nutrition governance and personnel/salaries

Governance

Governance activities, as well as effective processes and staff, can be considered essential for having an enabling environment for nutrition actions, which is one reason why it may be important for countries to consider tracking them in the budget analysis. Governance refers to any activity that impacts on the system and service provision more broadly. There is different terminology to describe these activities (**Box 1**), for the purposes of this guidance note, governance activities that relate to a particular programme (within a thematic sector) will be referred to as 'above service delivery', whilst the broader governance activities at the central government level will be referred to as 'enabling environment.' *Regardless of the term, these activities (e.g., information management, coordination, advocacy, communications, system capacity building, policy development) are essential for nutrition programmes and should be tracked when information/data allow, but they should be excluded from the analysis if tracking them becomes burdensome or difficult.*

Box 1. Definition of governance

Governance refers to any activity that impacts on the system and service provision more broadly such as information management, coordination, advocacy and communications.

- **Information management** – monitoring and evaluation, surveillance, research, data and statistical systems
- **Coordination** – activities that contribute to improved coordination and partnership within the nutrition community in a given national setting
- **Advocacy** – activities that influence policy makers and practitioners to place nutrition higher on the policy, planning and financial agenda
- **Communication** - activities that aims to inform practitioners as well as the general population on behaviour change and practice
- **System capacity building** – activities that support the systems and functionality of all nutrition activities and services
- **Policy development** - activities that enact and support policy development and legislation, including documenting national government policy and disseminating and sharing policies at multiple levels (SUN, 2015)

The two ways that governance activities are categorised herein:

- **Above service delivery:** Governance-related staff time and personnel for nutrition that is covered in ministry budgets under the various thematic sectors (e.g., health, education, agriculture, social protection, WASH)
- **Enabling environment:** Overarching staff time related to governance that does not fall under ministry budgets such as the statistical office, sub-national administrative staff time, public financial management, security personnel, and spending, statistical office or data personnel, etc.

Personnel and salaries

One of the challenges in conducting a nutrition budget analysis is how to identify and assess personnel costs such as salaries and benefits. Tracking personnel costs and salaries for nutrition staff in-country budgets are complicated. Prior to carrying out the budget analysis exercise, countries should identify whether it is essential for them to assess the amount in the budget allocated for nutrition-related personnel and salaries. In some cases, the information regarding personnel costs (such as overhead and salaries) for nutrition-related staff may be available in a disaggregated country budget; in this case, a country may choose to include it in the analysis given the relative ease and availability of information. There is a column in the SUN budget analysis Excel template to help track this: “Does the budget include personnel costs? (Yes/No)”.

Apart from this simple direction, there is limited guidance on how to account for nutrition-related staff salaries. It can be difficult to find nutrition-related human capital within a national budget (i.e., which budget lines contain the personnel costs of this human capital?), and it can be difficult to

assess or estimate the amount of time personnel in various sectors spend on nutrition-related activities. Additionally, the nutrition community is clear on the need to integrate nutrition into other services (health, education, agriculture, etc.), so countries should be cautious because calculating the amount of time that staff spends on nutrition could be detrimental to this push for integration.

In some cases, personnel costs and salaries are included in programme/activity (operational) budget lines. They are not separated, except for nutrition governance staff (e.g., at the central level) who are not directly programme related. If this is the case, caution should be taken to not double count. In this case, countries may want to assume that personnel costs and salaries would already be included in their analysis through the line items for programmes or activities.

If personnel and salary information is not completely disaggregated from other line items but also not bundled with programme/activity budget lines (e.g., there is a separate line for 'health staff' or 'education staff salaries'), the country can decide if it is important for them to calculate the staff time in these line items that are related to nutrition. It is not recommended to take an extremely granular, detailed, or lengthy assessment of nutrition staff time unless this is of interest to the country and the budget analysis objective^x.

Countries may wish to consider the following options for assessing nutrition-related personnel costs and salaries:

1. Exclude personnel costs, staff time, and salaries from the analysis but revisit them in the future.
2. Only include personnel and staff time for nutrition-specific activities, since these may be clearer and easier to calculate.
3. Attempt to calculate the amount of budget allocated to all nutrition-related personnel and salaries, for example, by taking the proportion of the total ministry budget that is allocated to nutrition and applying that proportion to line items for human capital in the appropriate thematic sectors/ministries. Governance staff for nutrition would be considered under the 'enabling environment' thematic sector.
 - This would be similar to evidence-based weighting, and countries may look to the following resources for information about personnel and salaries: NNP/CRF, costed plans, programme budgets, district plans, tenders (particularly when workers are outsourced), proposals, public domain documents, workforce mapping exercises^{xi}.

^x [SPRING's Nutrition Workforce Mapping Toolkit](#) can help with identifying the nutrition workforce within the *health* sector. Data that are gathered through this toolkit include nutrition workforce size, composition, qualification, availability, gaps, and training status within different levels of the health facility. Note that this is a separate exercise from the budget analysis, but it may be helpful for pursuing a detailed review of nutrition personnel within the health sector.

^{xi} Such as [SPRING's Nutrition Workforce Mapping Toolkit](#).

MALAWI

Country case study for considering personnel/salaries in the analysis



Malawi's budget analysis process has been fuelled by the need to understand how nutrition within the Government of Malawi (GoM) has been financed, monitoring nutrition financing at the national and sub-national level, and monitoring performance over time.

The exercise has been undertaken by a team from the Civil Society Organisation Nutrition Alliance [of Malawi] (CSONA), Civil Society Agriculture Network (CISANET), CARE, and external consultants. The parliamentary timetable dictates the timing of the analysis, which must be completed in less than a week in order to allow for review of the data, comparison with policy documents, and presentation of findings to members of parliament, civil society organisations, and the press, before the budget resolution.

An extensive range of policy and strategy documents are consulted in the process; some of which are costed and state how much money will be spent per year on nutrition or related subject areas. These documents are signed off by the relevant minister and cabinet. These are critical because they show the sums of money the GoM plans to spend on nutrition and related sectors (education, health, etc). By comparing the annual budget with the sectoral strategy, it is possible to determine if the GoM is spending up to their stated plans.

Data on personnel salaries and allowances are published in the Malawi budget, but this information is a gross aggregated figure. In the past it was possible to see the personnel costs by cost centre and the tabulated staffing establishment gave an indication of staffing cost by spine point (or pay grade). With the recent move to performance-based budgeting, the personnel salary allocation has become even more aggregated. However, with the performance-based budgeting process, many ministries have published the staffing establishment by spine point (or pay grade). This provides a general picture and it is possible to calculate the vacancy rate by the different spine points as well as to identify which pay grades have been contracted out.

Review of personnel salaries and allowances has been further complicated by the decentralisation process, whereby all district level salary payments have been removed from national ministry budgets and devolved to the district councils. The salary payments will now appear in district level budgets. The level of detail in the analysis is also governed by the time available. Consequently, the detail is generally top line only. But the more the process is repeated, the more standard it will become. Once this process becomes more engrained, the team will have a good idea of where to look for key nutrition specific/sensitive allocations and personnel costs that will have a significant impact.

The budget analysis in Malawi has been useful to garner explanations for the allocations seen. It has also helped in building relationships which has several benefits including promoting increased allocation, and pointing out policy discontinuity or where strategic objectives go unfunded by the current year's budget.

Given that the team has now analysed a number of budgets, the emphasis in the future could move to the budget formulation phase. Previous budgets could be presented and linked with physical performance to date and reports could outline how the budgets performed in achieving nutrition indicators.

THE GAMBIA

Country case study for considering personnel/salaries in the analysis



Stakeholders in The Gambia defined the following objectives for a recently conducted nutrition budget analysis:

1. To identify the amount of resources being invested in nutrition at the country level for both nutrition sensitive and nutrition specific interventions.
2. To create advocacy for increasing budgetary allocation and resource mobilisation from partners.

The national budget was the primary data source. The team that conducted the analysis was able to isolate the salaries of the staff from the National Nutrition Agency and include this information in the analysis. Other broader sectors that generally had been included in prior analyses such as the school feeding programme under the Ministry of Basic and Secondary Education, did not have their salaries included in this analysis because the team was not able to clearly define the cost elements of the personnel/salaries from those other sectors simply by using information in the national budget.

The results from this exercise, which was assisted by the Scaling Up Nutrition (SUN) Secretariat, are being used to advocate for increased budgetary allocation for nutrition from the government and for additional resources from donors and partners.

In future rounds of budget analysis, the team plans to work with all relevant sectors to detail out their budgets in relation to nutrition interventions, including the nutrition-related personnel and salaries. The team will appeal for capacity building to assist with this process in future.

Step 3. Analysis of budget line items

The third step of the SUN budget analysis approach was previously the optional weighting of line items. Through the review of previous rounds of budget analysis, it was found that the only merit to weighting is that it brings stakeholders together to look closely at their budgets and programmes and can sensitise them to each ministries'/agencies' contribution to nutrition. SUN has decided that arbitrary weighting should not be part of the budget analysis exercise because it is subjective, imprecise, and confusing. Therefore, all arbitrary or normative (e.g., dual, quadruple) weighting^{xii} is not recommended.

Depending on the structure and format of the budget, the line items may represent very high-level allocations, possibly even at the ministry level. Likewise, some budget line items may represent capital costs (e.g., infrastructure, facilities, or physical assets) or be sector-wide (e.g., drinking water supply or rural infrastructure). These activities have the potential to address key underlying determinants of malnutrition. Still, it is not possible to determine or directly measure their impact on nutrition outcomes, 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). These activities will also be further removed from the impact pathway (i.e., not possible to measure their impact on nutrition outcomes). If the information on reach, coverage, or potential outcome is not available, it is deemed better to exclude the budget line item from the analysis. As noted above, if these line items are obviously related to nutrition but do not have a clear objective or indicator, it may be something to then go back to and include or re-evaluate in the NNP. These programmes may be labeled '**potentially nutrition-sensitive**'. Countries should code these separately but then work to include a nutrition component, indicator, or objective in the plan in the future.

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 Series on maternal and child nutrition. When this is the case, there is enough detail to categorise the 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. Countries new to the exercise with little time and resources may choose to do a basic analysis.

In contrast, those with more experience, time, and resources may choose to do an evidence-based weighting analysis (see options below). Countries considering this option can thoughtfully allocate a proportion of a particular budget line item that is contributing to nutrition outcomes. The way to estimate the proportion is based on its activity breakdown, which is determined through document review (CRFs, NNPs, costed plans, etc.), and key informant interviews. Disaggregating data for nutrition-specific budget line items are particularly important for defining the financial gap for high-impact interventions to achieve the six global nutrition targets.

^{xii} Normative weighting refers to the dual (100% applied to nutrition-specific, 25% applied to nutrition-sensitive), quadruple (100%, 75%, 50%, 25%), or any other prescriptive form of weighting that does not involve evaluation or judgment by all relevant parties.

Given that SUN no longer recommends optional arbitrary weighting, there are several possible approaches to the analysis that countries may choose to conduct ([Figure 2](#)), and these are summarised below. ***These are by no means prescriptive, and countries should feel free to adapt these options to their context.***

Figure 2. Approaches to step 3

Approach A. Basic analysis Full amount of categorised line items are included in analysis	Approach B. Detailed budgets For highly disaggregated budgets, a detailed and accurate picture of nutrition programmes exists with no need for evidence-based weighting	Approach C. Evidence-based weighting For an aggregated budget; use available evidence to estimate the proportion of each line item that is related to nutrition
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- A. The basic analysis may be appropriate for a country that does not have a disaggregated budget^{xiii}, may be new to the nutrition budget analysis exercise, and/or has limited time, resources, and data. The country would do a simple identification and categorisation of nutrition-specific, nutrition-sensitive, and ‘potentially nutrition-sensitive’ budget lines, as described in Steps 1 (identification of budget line items) and Step 2 (categorisation of budget items). The country also would include the full or total budget amount for each identified line item in their calculation. For this type of analysis, it is vital to only include line items that are clearly nutrition-relevant, to avoid overestimates from programmes or interventions that may have only minimal impact on nutrition outcomes in the country. Countries that undertake this basic analysis and have budgets that are not separated into the component or programmatic parts (not disaggregated) should be prescriptive about only including budget lines or items that are clearly nutrition-specific or nutrition-sensitive (or potentially nutrition-sensitive) and then work to improve their data quality and availability in the future. This may be aided by a minimum standard of criteria for inclusion (see inclusion criteria in step 1). They would include the full programme/line item without any weighting. Items or actions labelled as “potentially nutrition-sensitive” would need additional work or should be revisited to eventually make them more nutrition-relevant in the future to then be categorised as nutrition-sensitive.
- B. A country that has a very well disaggregated budget^{xiv} can complete a thorough nutrition budget analysis without the need for estimating the amount of each line item that contributes to nutrition. This is the case when national budgets are disaggregated to a sufficient level to allow a clear delineation of the budget amounts that contribute to nutrition outcomes (e.g. Guatemala and Peru). When this is the case, the breakdown of budget line items provides enough detail to categorise a budget line item as nutrition-specific or nutrition-sensitive. The identified line items would give a detailed and accurate picture of the total budget for nutrition in the country.

^{xiii} The budget line items are highly aggregated or grouped together at a very high level.

^{xiv} Budget line items are clearly separated into detailed component parts, such as detailed programmatic components.

C. Evidence-based weighting is an option for a country that does not have a highly disaggregated budget, but that has more experience with the nutrition budget analysis exercise, has sufficient time, resources, data, and expertise to carry out a more detailed or customised analysis where the country makes an evidence-based estimate of the proportion of each line item that is related to nutrition (could be a range 1% - 100%) (**Box 2**). Often, the full amount (100%) of nutrition-specific line items is counted. The merit of doing an analysis with evidence-based weighting is that it brings stakeholders together to look closely at their budgets and programmes and can sensitise them to each ministries' or agencies' contributions to nutrition. For this option, stakeholders should review each identified line item and decide how much (the amount or proportion) of the line is contributing to nutrition outcomes. It will be essential to consider additional documentation to make this an evidence-based designation. The values chosen should be validated with the government and other stakeholders. The main aim of evidence-based weighting is to increase consistency when reporting the findings. The weight does not automatically translate into actual allocations; it is a proxy of how much is estimated to be allocated to activities that contribute 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., less than 5%) because of lack of information is not the most practical way to then move further with the tracking of the expenditures. In this case, these line items may be labelled as 'potentially nutrition-sensitive', and excluded from the analysis but revisited in future rounds to eventually make them more nutrition-relevant to then be categorised as nutrition-sensitive.

Box 2. Considerations for countries before doing evidence-based weighting

It may be important to identify the:

- Overall objective of the exercise and its relevance for advocacy purposes
- Potential credibility of the evidence-based weights with stakeholders
- Degree of decentralisation and availability of sub-national plans and budgets
- Availability and quality of background documentation such as:
 - Previous year's budgets
 - National nutrition plan, common results framework, or similar plan
 - Sector or ministry budgets
 - Sub-national plans and budgets
 - Off-budget data e.g. Aid Management Platform / Dev Tracker
 - Auditor general's report (for comparing allocations with expenditures)
 - Cost-effectiveness reviews or allocation studies
- Time and resources needed:
 - To meet with relevant stakeholders including:
 - Line ministries, ministry of finance, subnational governments
 - Implementing partners e.g. WHO, UNICEF; NGOs; civil society
 - Scaling Up Nutrition (SUN) focal point and associates
 - To decide questions around resource allocation when engaging with stakeholders

AFGHANISTAN

Country case study for basic budget analysis



Afghanistan conducted their first ever budget analysis exercise in 2019.

They identified the following objectives for their analysis:

1. To know what exactly the Afghan government allocates for nutrition sensitive and nutrition specific interventions in the national budget
2. To generate evidence and use this to advocate for increased investment in nutrition
3. To learn from the process for future rounds of budget analysis.

Given it was their first budget analysis, Afghanistan stuck with the national budget document but did not include additional sources or stakeholders. Though they invited representatives from UN and development partners in the process, the primary objective was to start from the government and the on-budget system first. Afghanistan would then expand in future rounds. Representatives felt that they still have much to learn about the process and can work to improve it for the next round.

They chose to do a simple weighting exercise, whereby they calculated the percentage of each allocation of the total budget to understand each budget line's contribution to nutrition. This was done in order to generate further evidence for advocacy purposes.

This whole process took several weeks to complete. As a first step, they discussed the need for the analysis in their executive committee meeting. They then translated the SUN guidelines into the local language, had workshops and meetings with stakeholders, sent email follow ups, and finally approached through the ministry of finance website those ministries that did not reply and did not send complete information.

One of the challenges they identified is that the understanding of nutrition sensitive and nutrition specific interventions is still a challenge for some ministries. Communication is key, including identifying who is accountable at the ministerial level. Even though the exercise they undertook was relatively simple, it took a long time to get input from stakeholders.

Results from the analysis were presented at the executive committee level where it was met with mixed reviews. The approach and data will be used for their investment case activity which is in the pipeline for 2020. Afghanistan plans to establish a small committee and will approach each ministry to carry out the exercise together in the future to improve understanding, uptake, and communication.

YEMEN

Country case study for a basic budget analysis



For the most recent budget analysis exercise, the SUN Yemen team agreed to collect nutrition data from the SUN focal points in the five sectors that have a high-impact on nutrition: health, agriculture/fisheries, education, social protection, and WASH. The goal of the exercise was to have an overview of the interventions in these fields that are carried out by government, development, and humanitarian partners, as well as to support evidence-based decision making and planning for nutrition (bridging gaps). The whole process took roughly two to three months to complete.

Given the current situation in Yemen, most of the budget data has come from UN agencies, international nongovernmental organisations, and donors. For example, the Ministry of Agriculture and Irrigation collects data from the relevant agencies such as agricultural research, companies and institutions affiliated with the Ministry of Agriculture and Irrigation, the Agricultural Cooperative Union, the Agricultural and Fisheries Production Promotion Fund, the Ministry of Finance, and the Ministry of Water and Environment. The team also consulted international organizations working in the agricultural sector such as the Food and Agriculture Organization and International Fund for Agricultural Development.

The SUN Yemen team faced several difficulties during this process for example, detailed accurate data were not available on activities and projects, especially activities that were implemented by international partners. Ministries are trying to avoid shortcomings by creating an electronic system within the framework to track the data and implementation process. SUN Yemen has raised this issue during Steering Committee meetings and the SUN UN Network meetings to promote the sharing of principles and to build confidence.

Given the shortcomings with the data and a lack of confidence in completing a weighting of line items, the SUN Yemen team undertook a basic analysis, whereby nutrition line items were identified from each of the five nutrition sectors and categorised as either nutrition specific or nutrition sensitive. The entirety of these line items were included in the budget analysis, with no weighting.

For future rounds, the SUN Yemen team has requested additional details and guidelines, including a webinar, to carry out the evidence-based weighting of nutrition line items. The team is also planning to include the tracking of interventions carried out by civil society organisations and business sectors.

COUNTRY X (an abstract example)

Sample case study for evidence-based weighting

This example derives from several country consultations and does not reference any specific one country.

Country X has recently completed their fourth round of nutrition budget analysis. The local SUN Focal Point and the national Multi-Stakeholder Platform for Nutrition identified the following objective for this analysis: to conduct a more nuanced review of the national nutrition budget by estimating the precise amounts of relevant ministry budgets that are related to nutrition specific and nutrition sensitive programming with the goal of increasing confidence in the analysis to improve advocacy efforts for increased nutrition financing.

The Country X Focal Point convened a meeting with all relevant stakeholders to present a summary of the most recent costed Common Results Framework and National Nutrition Action Plan, to present a methodology for the budget analysis, and to gain buy-in from all partners. Representatives from the Ministries of Health, Education, Agriculture and Food Safety, Gender and Child Development, Water and Irrigation, Social Affairs and Humanitarian Relief, Planning and Finance shared their most recent validated budgets and scheduled one-on-one interviews with the Focal Point. Representatives from the civil society network and local international nongovernmental organisations were also in attendance and agreed with the budget analysis methodology and plan.

Prior to conducting one-on-one meetings with stakeholders, the Focal Point and their team performed a line-by-line manual review of the ministry budgets to identify nutrition relevant line items and categorize them as either nutrition specific or nutrition sensitive by comparing items with the CRF and NNP. Given that all national level budgets were presented in a highly aggregated manner, the level of budget detail was very low, this meant that in-depth analysis of each identified budget line (activities, objectives, expected results, beneficiaries) was performed through on-on-one interviews with resource people in the relevant ministries who were familiar with the programmes and budgets. During these interviews, stakeholders clarified and agreed on the categorised budget line items and agreed to the proportion of each line item that was attributable to nutrition by reviewing the 1) expected outcomes (theoretical impact reflected in the national plans, and the actual situation); and 2) targeted population (direct and indirect beneficiaries of a given action). Nutrition-specific line items were fully attributed to nutrition outcomes (100%), whilst each nutrition-sensitive line item was given a particular attribution, ranging anywhere from a low of 9% to a high of 88%.

A workshop was held with all stakeholders to present and validate the preliminary findings; where questions arose, small group discussions were convened to refine categorisations and line item attributions. Representatives expressed a high level of confidence in this process and the findings.

The final analysis showed that of the total general government budget, 3.6% can be attributed to nutrition (specific and sensitive). However, the majority of this is made up of nutrition-sensitive actions within the Ministries of Agriculture and Food Safety, Gender and Child Development, and Water and Irrigation. Future advocacy efforts will be informed by these findings and work to increase funding for actions that can have a strong impact on nutrition outcomes among the most vulnerable population in Country X.

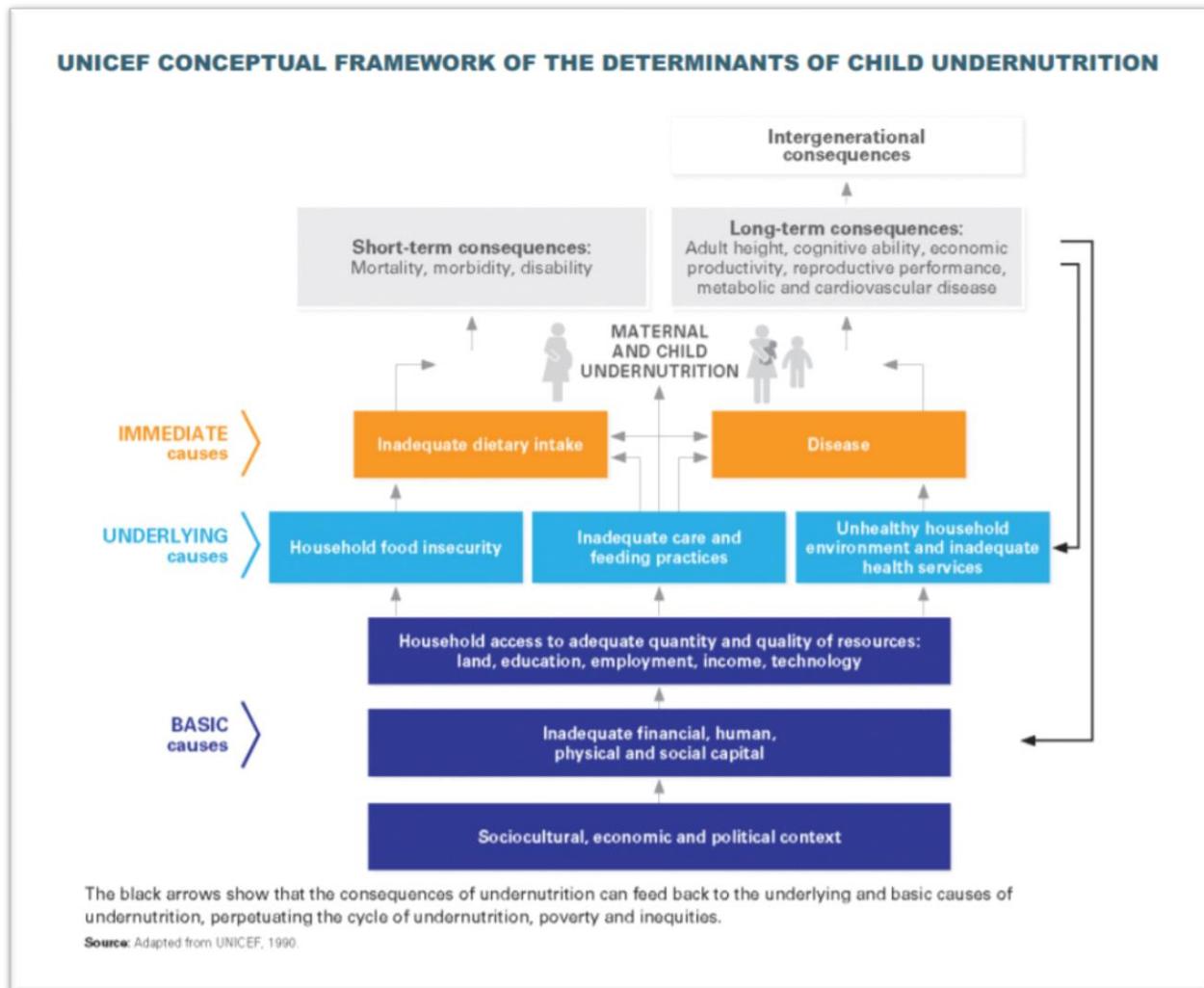
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Annex 1. SUN Planning and Implementation Cycle

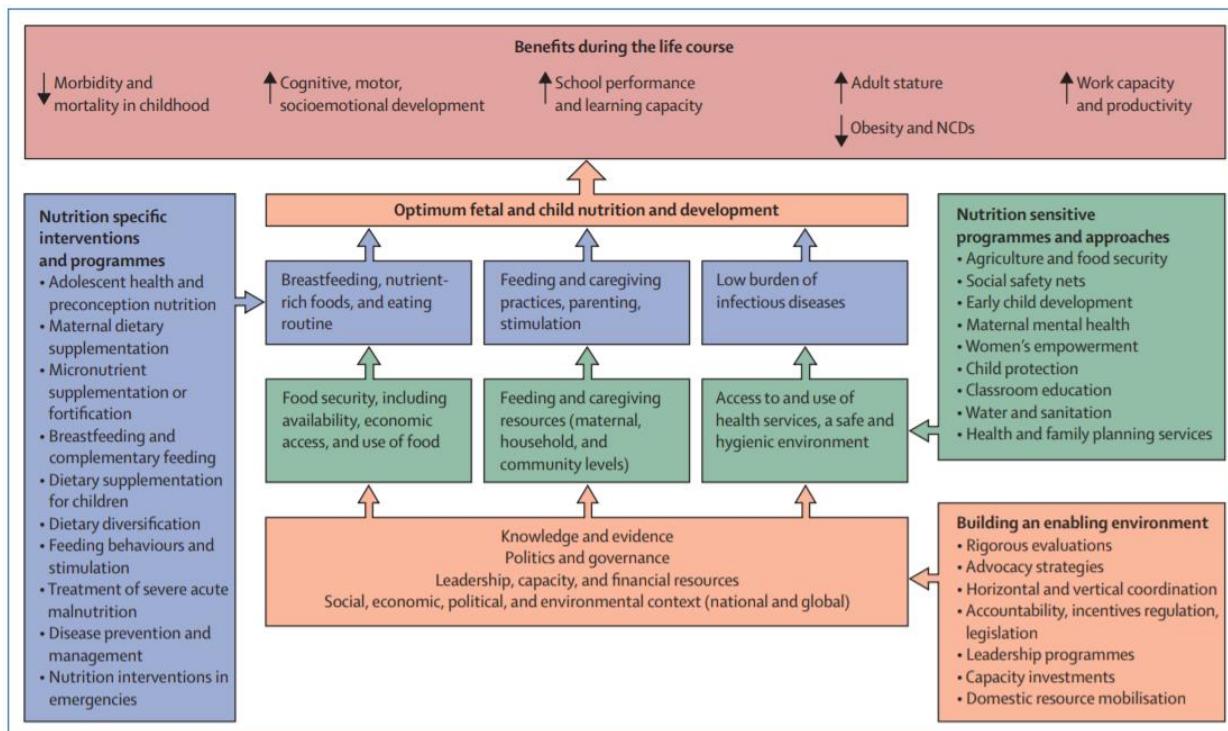


Annex 2. UNICEF Conceptual Framework^{xv}



^{xv} Source: Adapted from: United Nations Children's Fund (UNICEF). *UNICEF's Approach to Scaling up Nutrition for mothers and their children*. 2012. https://www.unicef.org/nutrition/files/Unicef_Nutrition_Strategy.pdf

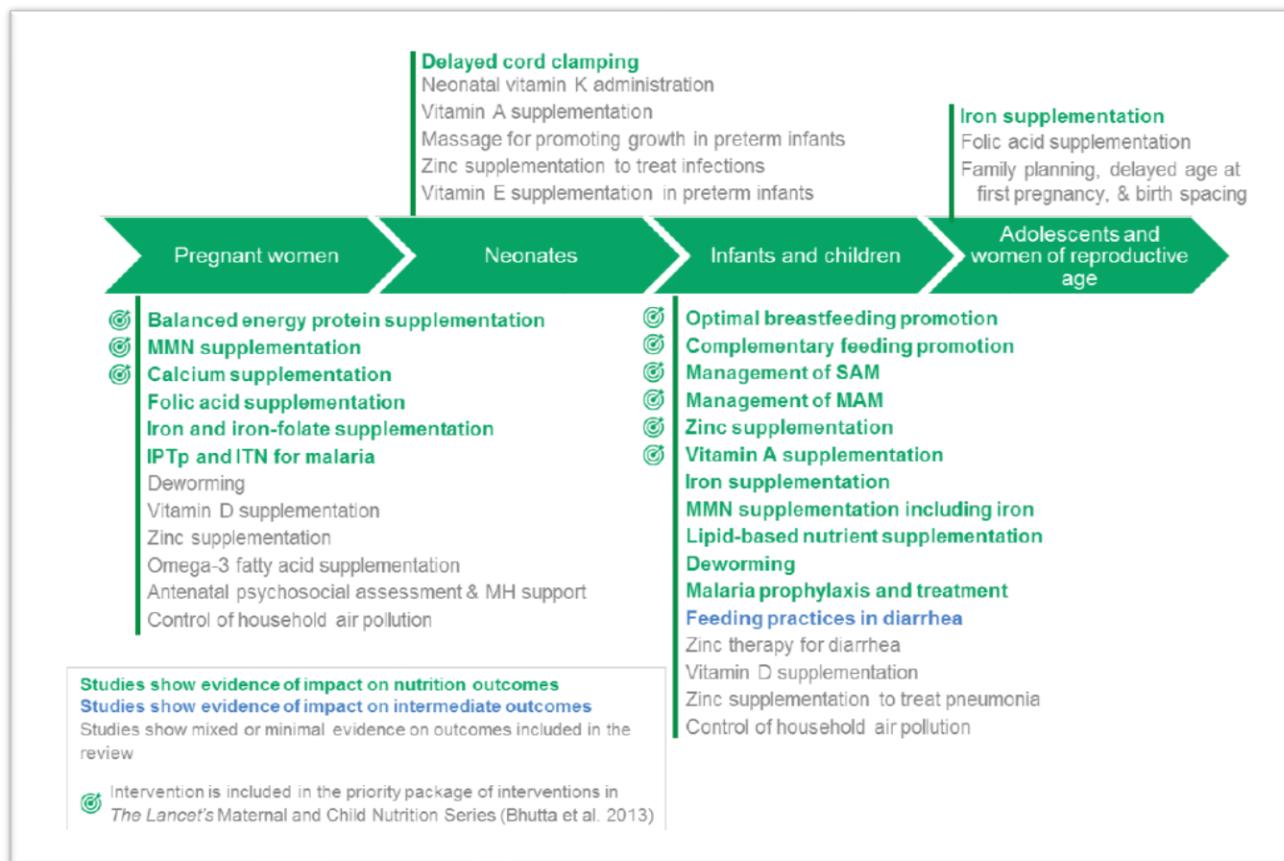
Annex 3. Framework for actions to achieve optimum fetal and child nutrition and development^{xvi}



^{xvi} Source: Adapted from: Maternal and Child Nutrition Study Group. Executive Summary of The Lancet Maternal and Child Nutrition Series. *The Lancet*. 2013;5(1):1-12.
<https://www.thelancet.com/pb/assets/raw/Lancet/stories/series/nutrition-eng.pdf>.

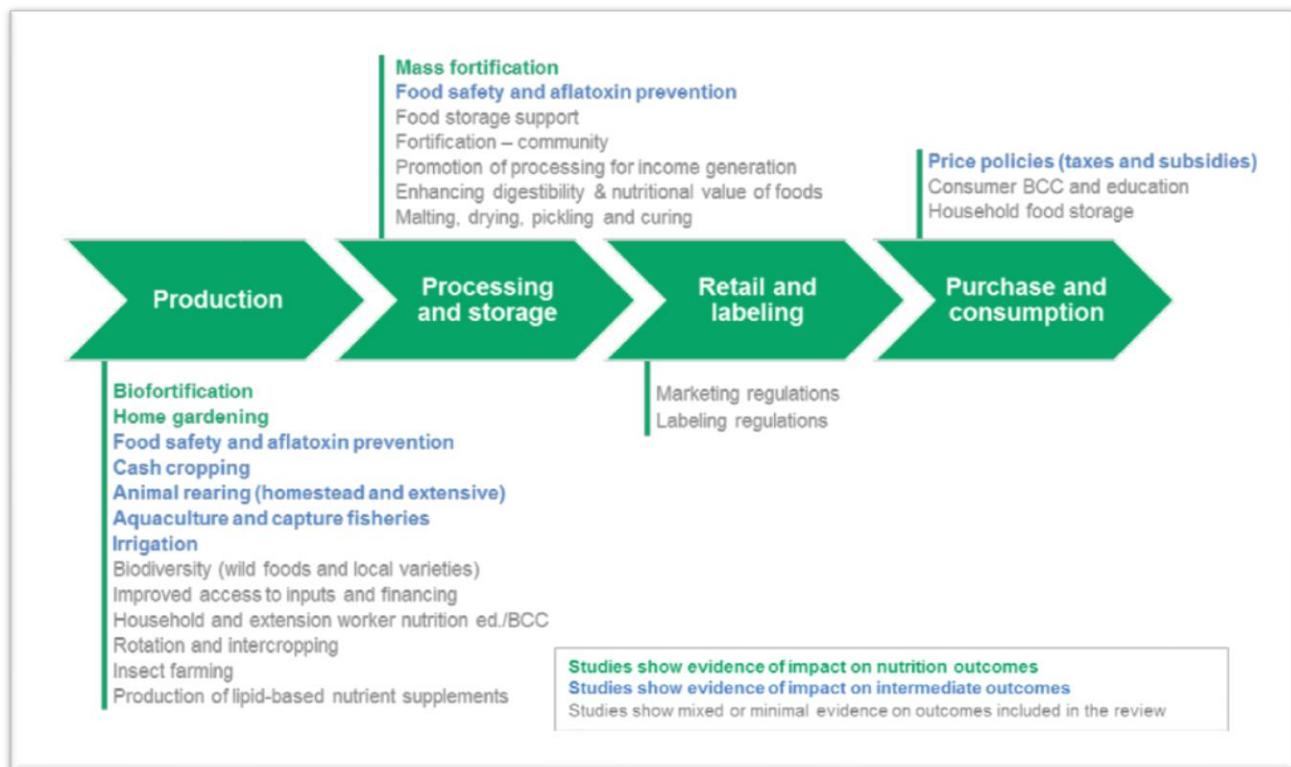
Annex 4. Evidence of Interventions' Impact on Nutrition^{xvii}

Health Interventions with Nutrition Impact

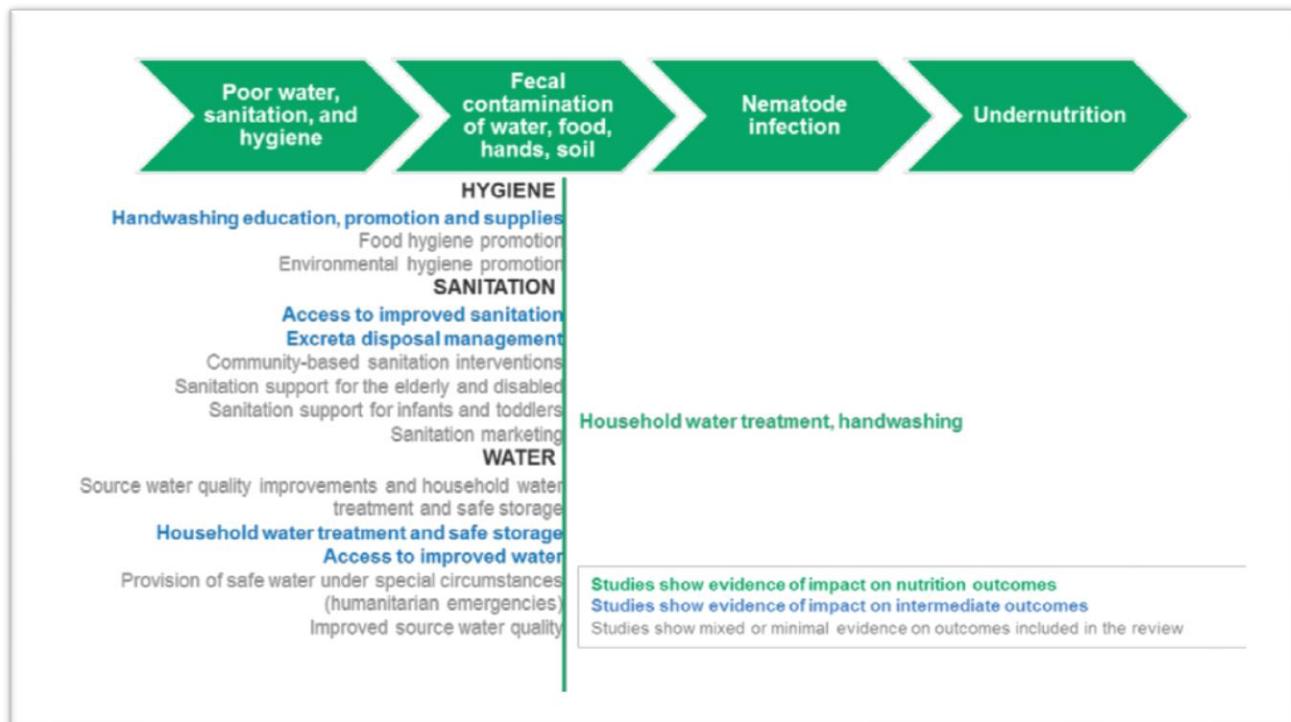


^{xvii} Source: Adapted from: Banking on Nutrition Partnership. (2017). Synthesis of Evidence of Multisectoral Approaches for Improved Nutrition. https://www.afdb.org/fileadmin/uploads/afdb/Documents/Generic-Documents/Banking_on_Nutrition_evidence_synthesis_advanced_copy_November_2017.pdf

Agriculture Interventions with Nutrition Impact



WASH Interventions with Nutrition Impact



Social Protection Interventions with Nutrition Impact

