

# **Guidelines for Developing a Nutrition Budget Brief**

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Social Policy and Nutrition Sections  
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# INTRODUCTION

## Background on budget briefs

In 2015, UNICEF Eastern and Southern Africa Regional Office (ESARO) started encouraging country offices (COs) to develop budget briefs to support advocacy efforts on financing for children. Through the region-wide initiative, the number of budget briefs produced increased significantly. While just two country offices produced a total of six briefs in fiscal year 2015, by 2019 17 COs in the region were producing budget briefs on human capital sectors including education, health, social protection and WASH as well as national budget briefs. Reflecting the utility and impact of these products, the Regional Priorities (2018-21) formalised the requirement for all offices to develop annual budget briefs as a minimum standard to support engagement in public financial management (PFM) processes. All published briefs are available on the [ESARO budget brief website](#).

Within this context, and building on the implementation experience in the region, the overall objective of budget briefs is to generate evidence to support advocacy for improved spending on human capital sectors. To achieve this, budget briefs will serve as tools to:

- Analyse and monitor budget allocations to sectors that are important for children in the current fiscal year;
- Assess the efficiency, effectiveness, equity, and adequacy of past spending to the extent possible;
- Inform advocacy, through key messages for policy and financing changes; and
- Increase staff knowledge on budget issues that are linked to sector results.

## Objectives of the guidelines

Nutrition is at the core of UNICEF's mission to ensure that the rights of all children are fulfilled. This is partly achieved by working with governments, donors, civil society organisations (CSOs) and the private sector to strengthen the design, financing, implementation and monitoring of nutrition programs. Through the Public Finance for Children (PF4C) stream of work, UNICEF aims to influence the size, composition, equity, transparency and effectiveness of public spending on nutrition. The specific objectives of these guidelines are to:

- Present strategic approaches for developing a nutrition budget brief (NBB) based on lessons learned and good practices;
- Describe key concepts in the development of budget briefs and address common misconceptions;
- Clarify accountability and responsibilities;
- Deconstruct a good budget brief;
- Provide detailed guidance on developing content for the brief, including suggested structures and an outline; and
- Support internal capacity so that staff with no prior experience with budget analysis have the knowledge and tools to develop high quality briefs and use the recommendations to influence national budget processes for children.

## Structure of the guidelines

The guidelines are presented in three parts as follows:

### **Part I. The Process**

- **Shared accountabilities:** Who does what within the country office.
- **Characteristics of a good brief:** Key considerations when analysing data and drafting content.

### **Part II. Budget Analysis: Step-by-Step Guidance**

- **What to do:** This describes the key steps in the development of a NBB.

### **Part III. The Template**

- **Section by section guidance:** Describes the objectives, key considerations, possible data sources and content that should be included in each section of the budget brief, which also includes examples.
- **Outline:** Provides a sample structure for the brief.

These guidelines are accompanied by:

- **NBB Excel Workbook:** Instructions are included at the start of each worksheet in the Excel Workbook and in Part II of the Guidelines indicating which worksheet to use for each step
- **[Budget Brief Impact Action Plan - A Short Guide](#):** This provides recommendations for transforming the NBB into actions and influence. This document provides step-by-step guidance for developing an action plan which covers: (i) key asks; (ii) expected results; (iii) target audience; (iv) partners; (v) actions; and (vi) progress.

## PART I. THE PROCESS

The quality of a budget brief, its usefulness, and ultimately the likelihood of the recommendations being implemented are based on an awareness of, and diligent, flexible management of the roles and shared accountabilities of all stakeholders. The primary output (the NBB) is used as an advocacy tool.

### Shared accountabilities

**Senior management** plays an important role. The Representative, Deputy Representative and Nutrition and Social Policy Chiefs should be responsible for: (i) setting the agenda around the series of budget briefs within the overall context of the office-wide policy advocacy action plan; (ii) ensuring that section teams understand their roles and responsibilities; (iii) providing close oversight so that the brief is developed according to agreed timelines; and (iv) supporting the implementation of the impact plan through high-level advocacy and discussion

**The nutrition team** should, ideally, lead the development of the nutrition brief with support from the social policy team. However, depending on the prevailing technical capacity, the social policy team may take the lead. The primary role of the nutrition team is to articulate the policy landscape, service delivery and budgetary issues that need to be emphasised in the development process of the brief. This should include: (i) identifying and collecting budget data and other relevant documentation from government and development partners; (ii) supporting the analysis of the data; (iii) drafting the different sections of the budget brief; (iv) developing and refining the key messages and recommendations; (v) facilitating review and validation of the draft NBB with government counterparts and partners; (vi) facilitating dissemination of the brief; and (vii) developing and leading in the implementation of the budget brief impact action plan to operationalise the main recommendations. This should be done in consultation with social policy colleagues.

**The social policy team** will support the nutrition team in undertaking the budget analysis and in developing the brief. Depending on the country office context, support from the social policy team could include: (i) providing an introduction to the structure of the national budget and other budget documents, (ii) accessing and interpreting data which is not directly nutrition related, such as revenue, overall expenditure, inflation trends, and public finance management (PFM) processes; (iii) facilitating access to and interpretation of budget data through the Ministry of Finance or Treasury when nutrition staff are unable to obtain information from ministerial counterparts; (iv) supporting the analysis of budget information, including apportionment of aggregated budget lines to nutrition programmes; and (v) providing quality assurance including reviewing figures/tables and the underlying data sources and calculations, identifying information gaps, fine-tuning the narrative and helping to formulate strong advocacy asks.

**PF4C task teams:** If one is established, country offices can utilise cross-sectional PF4C task teams to guide the process of developing a NBB.

**External consultants:** Although it is advisable to produce budget briefs inhouse, COs may have to engage the services of consultants if there is limited internal capacity. Due diligence

must be undertaken to ensure that people with solid experience and capacities are selected to do this work.

**Lead agency:** It is important for UNICEF to identify a lead agency within government which is strategically placed to advocate for nutrition and, specifically, to: (i) act as an advocate, convenor and gatekeeper during the analysis; (ii) assist with building relationships with relevant ministries, departments and agencies (MDAs), (iii) address bottlenecks and key challenges in accessing data and, (iv) champion the NBB, using it as an advocacy tool to create platforms of engagement around financing of nutrition programs. If conditions do not allow for a single lead agency, then the roles could be shared between MDAs, with agencies assuming leadership in different aspects of the process. Examples of possible lead agencies include the Ministry of Health (Department of Nutrition, HIV&AIDS), Namibia Alliance for Improved Nutrition and the Tanzania Food and Nutrition Centre.

## Characteristics of a good brief

Past experiences show that high quality budget briefs have distinct features. The following is an initial list that should be kept in mind while analysing data and writing content.

- **Logical structure:** The brief should be written in “title sentence” format whereby the first sentence of each paragraph clearly states the main point of the paragraph, while the following sentences elaborate and add detail. The rest of the paragraphs should describe data and information contained in tables, figures, and graphs.
- **Succinct and clear:** The budget brief should be as comprehensive as the data allows, but brief in describing the important points. A brief is not the place for lengthy discussion or rambling!
- **Accuracy:** The analyses needs to be factual. It is imperative that all data work is checked, and double checked. Heed the “four eyed principle,” to allow for additional individuals review and validation of tables, figures, and the underlying data and calculations.
- **Plain and simple language:** Briefs are for wide circulation and advocacy. Non-technical language should be used as much as possible. With that in mind, the briefs are designed to relate to budgets. Technical terms used in budgets should be explained.
- **Emphasis:** Decide how important a section is and how relevant it is to the country context. Exclude sections which are not key to the rationale of the NBB. Issues can be emphasised by including them upfront in the key messages and recommendations section and by addressing the biggest priorities first.
- **Answers the “how” and the “why”:** Rather than just giving an overview of budget information, it is important to describe how overall nutrition budget allocations have changed over time and whether the changes are in line with strategic development plans and/or based on other national, regional and global developments.
- **Brings out the child lens:** A UNICEF-supported budget brief is unique from budget analyses produced by other partners (e.g. UNDP, World Bank) because of its focus on the child. As such, it is important to clearly link the different analyses and findings to households and children as much as possible.

- **Presents inflation adjusted trends:** When analysing spending trends over time, it is imperative that data is adjusted for inflation and presented in real terms.
- **Offers well-informed and feasible recommendations:** Sensible and well-researched recommendations help to transform briefs from information into advocacy. However, no recommendation is preferable to a poor recommendation. Also, not every issue facing a country has a simple solution. For instance, improving fiscal space by increasing domestic revenue may also increase inequality, undermine PFM reforms and hinder economic growth. In addition, recommendations need to be informationally objective – that is, they should reflect data and evidence rather than opinions or beliefs about what is the best course of action, which could undermine the potential influence on budget negotiations and processes.
- **Supports ideas for future research and program interventions:** Where the analysis shows deficiencies in the information available, this could be the impetus for UNICEF to provide technical support or guide future research efforts. Findings in the brief may also inform the programming priorities of different sections.
- **Follows the [UNICEF style book](#).** The style guide provides instruction on spelling, language norms and referencing. It may be helpful to use footnotes while drafting. However, endnotes should appear in the designed version so that the references allow room for graphics and do not disrupt the flow of the narrative.

## Data

List of data sources are included in each section of Part II and Part III of these guidelines.

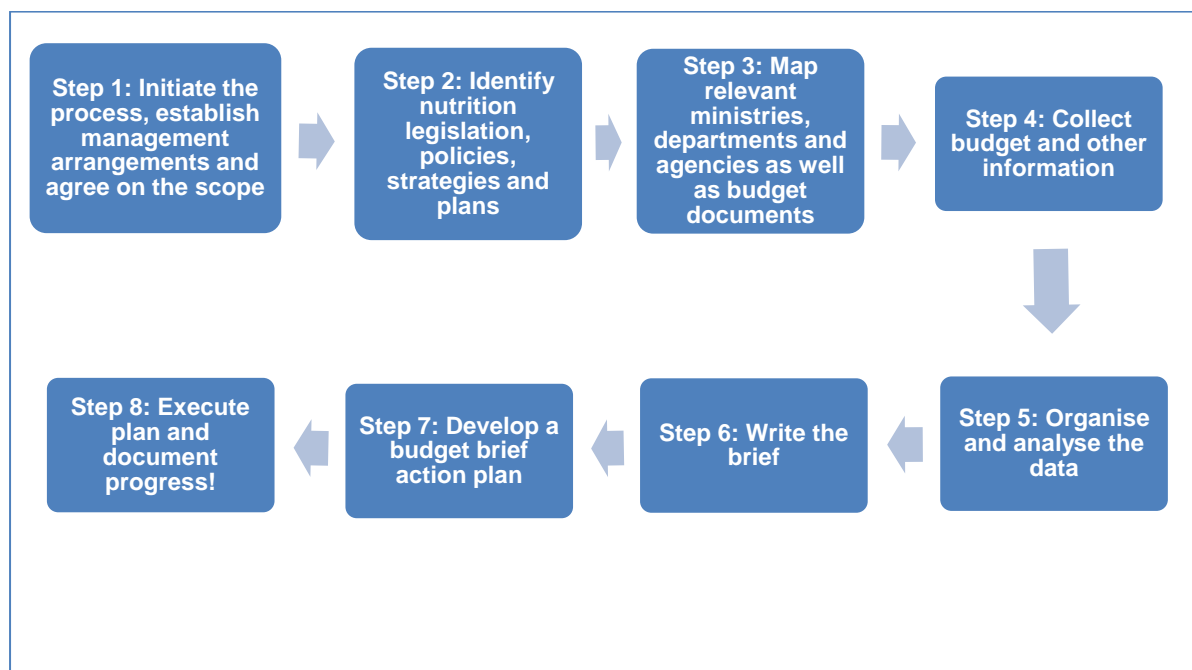


# PART II. NUTRITION BUDGET ANALYSIS: STEP-BY-STEP GUIDANCE

## Overview

The development of a NBB entails several steps summarised in Figure 1. The steps can be adapted to suit the country context. The development of the NBB requires considerably more time than other social sector budget briefs. This is because nutrition interventions are spread across a broad range of sectors and MDAs. On average, the entire process can range from 3-5 months, depending on prevailing country conditions, access to data and in-house capacity.

**Figure 1: Key steps in the development of a NBB**



Steps 1-4 are the foundations of the NBB. The order in which they are applied is flexible and they tend to overlap. The importance of steps 1-4 is to get all stakeholders to agree on the scope of analysis, which may be clear from the outset or emerge as the process unfolds. Some steps can be combined such as 3 and 4 to maximise on resources. However, the step by step approach is recommended to allow for a higher-level stakeholder input and capacity building.

## Step 1: Initiate the process and define the scope

The objective of Step 1 is to build stakeholder ownership, especially by the government, to gain agreement on the intention and purpose of the NBB and to ensure there is a robust institutional arrangement for the development of the budget brief with clearly defined roles and responsibilities. In addition to the lead nutrition MDA and other MDAs with responsibility for nutrition programming, it is important to involve the Ministry of Finance/Treasury and other key stakeholders including CSOs, donors and international finance institutions.

## Procedures to follow

### 1.1 Establish a comprehensive and current contact list

A comprehensive and current stakeholder contact list should be established (Table 1). Contact information for nutrition stakeholders should be readily available through existing nutrition networks and should include sector committees, nutrition coordination committees and public-private forums.

**Workbook Guideline 1:** Enter names of country specific sectors, MDAs and interventions into Section I- 'List of MDA and relevant Nutrition Programs.'

**Table 1: Examples of nutrition stakeholders to engage**

Nutrition focused MDAs	Likely nutrition programmes
Water	Community water and sanitation supply and education; water infrastructure
Gender; Child Welfare/ Social Services	Child welfare; child protection; social protection; nutrition and livelihoods, social services and welfare; income grants; emergency relief
Social Grant Agency	Provides a variety of grants which may include food vouchers/ food packages. It may fall under social service ministry or be an independent agency
Agriculture	Promotion of sustainable agricultural practices; food security; small scale farm extension work; promotion of community projects
Fisheries	Promotes the fishing industry; fishing subsidies (often part of agriculture MDA)
Trade and industry	Promotion of food fortification; food processing and food marketing
Health	Mother, child, infant and young adult nutrition; reduction and treatment of malnutrition; health education; planned parenthood
Education	School feeding; life skills development; adolescents / girls empowerment
Youth	Young adult/adolescent girl education and empowerment
Sub-national governments	Depending on the decentralisation context sub-national authorities such as states, provinces, districts, and municipalities may have nutrition interventions
Central planning MDAs	
Finance	Administers the distribution of funds in accordance to executive directives
Planning	Develops and supports implementation of strategies and plans. (May be part of finance Ministry and/or a national planning authority)
Monitoring and Evaluation	Collects and reports on performance data (May be part of finance ministry or a national planning authority, Office of the President / Prime Minister or PM)
Statistics	Agency which collects demographic and social data and conducts a census
Office of President/PM	Often have poverty intervention programmes which may include nutrition
Development partners and CSOs	
World Food Program (WFP)	Supports governments and households in every aspect of nutrition and food security, including capacity building and direct provision of food in emergencies
Food and Agricultural Organization (FAO)	Assists countries to modernise and improve agriculture, forestry and fisheries practices and ensure good nutrition practices.
World Health Organization (WHO)	Setting of normative standards for nutrition and health programs; capacity building and evidence generation
SUN Movement	Supports governments on multisectoral coordination of nutrition programs, policy analysis and advice, development of common results framework for nutrition, financial tracking and ensuring resources for nutrition are available
Other CSOs	Key international, national, and community-based organisations implementing nutrition programmes and seeking to influence nutrition policies and budgets
World Bank	Ranges from overall budget support, technical assistance; direct project support and capacity building targeting nutrition or relevant sectors such as health
IMF	Provides a range of macro-level economic and PFM technical assistance programmes and can facilitate country lending programmes
African Development Bank	Similar role to World Bank
Bilateral donors and foundations	EU, USAID; DFID, NORAD, GIZ, SIDA, CIDA, JAICA, China Aid, etc. and international or national foundations

## 1.2 Initiate the process

It is recommended that country offices utilise existing coordination structures across sectors to involve stakeholders in the development of the NBB. Different MDAs will take on different roles in the development process depending on the scope of the budget brief. Some may provide key technical and management input, some may be involved through stakeholder engagement and others may limit their involvement to providing access to, and explanations of, data. There may be value in establishing a technical task force of key officials to streamline work on the technical aspects of budget analysis. After initial sensitisation, it is crucial that stakeholders are continuously updated throughout the process as this engagement will help stakeholders understand the added value of the exercise.

## 1.3 Discuss the rationale, objectives and scope

The aim of setting a rationale, objectives and scope is to ensure stakeholders have a common framework and understanding for the NBB:

- **Rationale:** the reason for producing an NBB
- **Objectives:** the intended purpose of the NBB
- **Scope:** what is included and excluded from the NBB

The **rationale** is a summary statement of the reasons for doing an NBB. For example, *‘to highlight the impact of insufficient resources/lack of co-ordination/the drought on nutrition outcomes.’* A key issue when considering the rationale for the NBB is to identify and segregate target readers. Although an NBB is designed for a broad readership, understanding the specific interests of different stakeholders and having an awareness of who to target with key messages can assist in formulating and ‘packaging’ recommendations.

**Objectives** are closely linked to rationale and aim to focus the intention into concrete outputs that the NBB process aims to achieve. For example, *‘Gaps in nutrition spending based on the achievement of NDP targets are identified.’*

**Scope** defines the parameters of a budget brief (i.e. how broad or narrow the analysis will be). The scope should be determined through maximum stakeholder participation to gain agreement on which interventions and programs to include based on the national and subnational context and nutrition priorities.

### 1.3.1 Which interventions should be considered as nutrition?

In determining the scope of the NBB, there is likely to be some debate as to what is defined as a nutrition intervention. A rule of thumb is that a nutrition intervention is defined as an intervention which has a generally agreed upon, measurable and specific intention of contributing to lowering levels of hunger.

It is recommended that the scope of the NBB is based on a **systems approach** which contextualises nutrition programs as the responsibility of various sectors, including those directly involved in nutrition programmes, role-players across the entire food supply chain and food environments as well as children, adolescents and their caregivers as they are active stakeholders/decision makers in the food system. Through the systems approach nutrition interventions are clustered according to sectors: health, social protection, education, WASH, and agriculture systems. The systems approach should cover all stages of the lifecycle, with a focus on the first 1,000 days which are critical from both a child’s development and economic impact.

Using the systems approach, the scope should be informed by these frameworks:

- **UNICEF Conceptual Framework on Maternal and Child Nutrition.** Figure 2 shows the range of determinants on improved mother and child nutrition.
- **Lifecycle approach.** Table 2 highlights the framework for actions to achieve optimum fetal and child nutrition development, which maps out key interventions at each critical stage in the life course.
- **Lancet Framework for Nutrition Interventions.** Figure 3 shows the interrelation between nutrition specific, sensitive and the enabling environment.
- **Country specific frameworks, policies, or strategic plans** which outline the priority nutrition interventions for the country.

**Figure 2: UNICEF Conceptual Framework on Determinants of Maternal and Child Nutrition<sup>1</sup>**

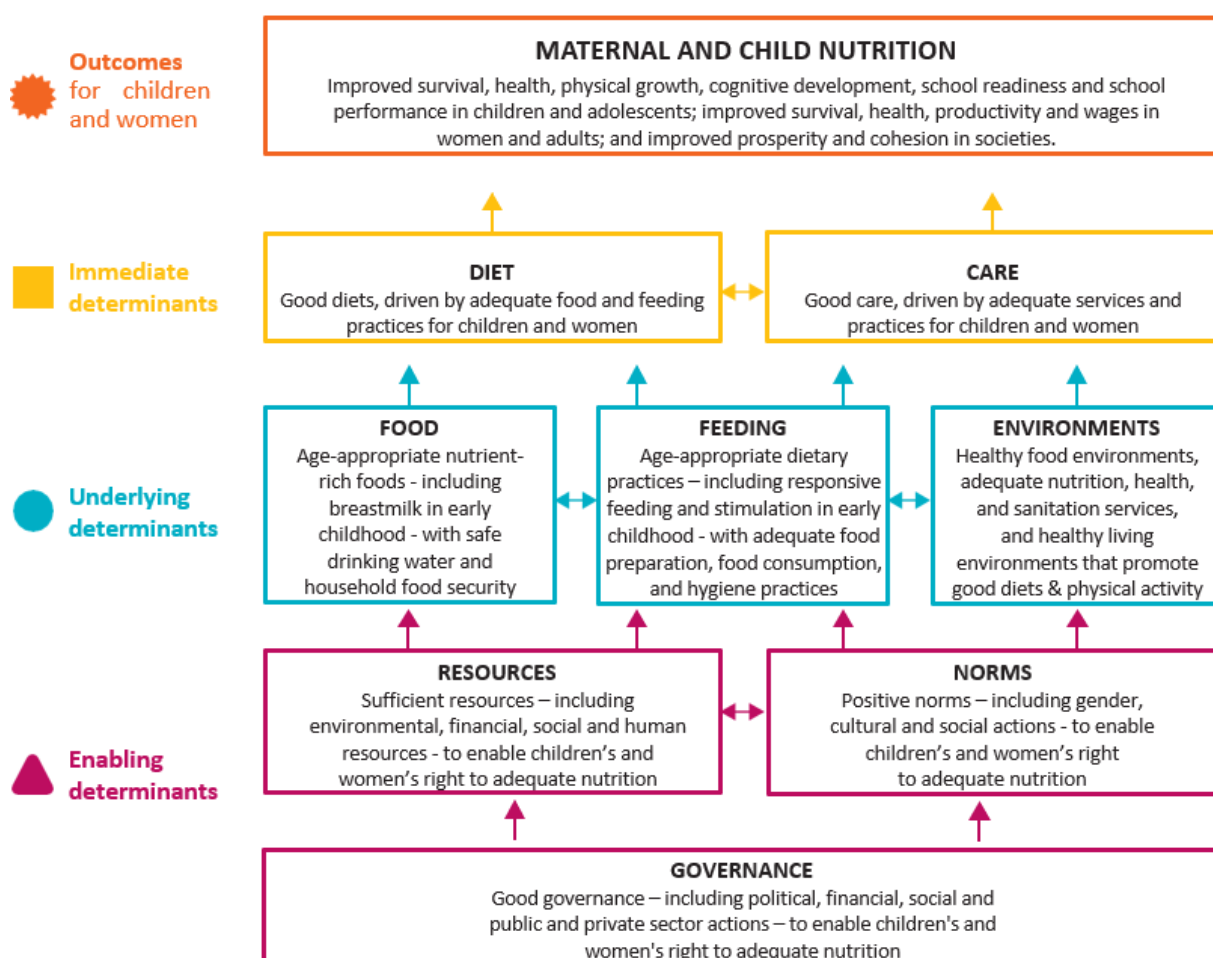


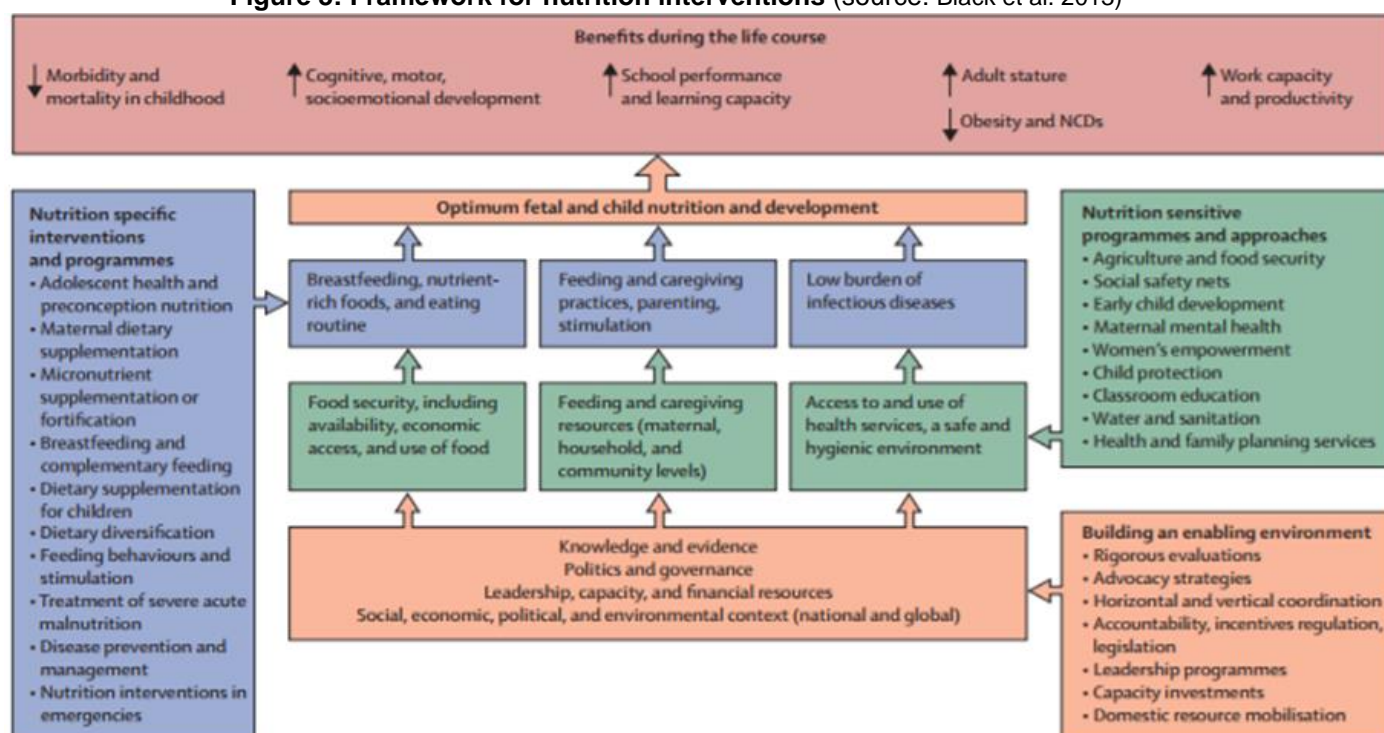
Table 2 (below) shows the complimentary and sequential nature of interventions and actions relating to the determinants for optimum fetal and child nutrition and development as summarised in Table 1 (above). In addition, it shows the overlap between interventions and actions due to the complex nature of nutrition and developmental determinants.

<sup>1</sup> UNICEF Conceptual Framework on the Determinants of Maternal and Child Nutrition, 2020. A framework for the prevention of malnutrition in all its forms. UNICEF Nutrition Strategy 2020-2030.

**Table 2: Framework to achieve optimum fetal and child nutrition and development** (source: footnote 1)

Pregnancy	Birth	0-5 months	6-23 months	24-59 months	School age	Adolescence
<ul style="list-style-type: none"> <li>• Daily supplementation with iron and folic acid for women during pregnancy</li> <li>• Calcium supplementation in pregnant women</li> <li>• Nutritional care and support for pregnant and lactating women living in emergency situations</li> <li>• Counselling and support for consumption of a diversified diet during pregnancy</li> </ul>	<ul style="list-style-type: none"> <li>• Early initiation of breastfeeding within one hour of delivery (including colostrum)</li> <li>• Exclusive breastfeeding</li> <li>• Counselling and support at facility and community level</li> <li>• Implementation of the Baby-friendly Hospital Initiative</li> <li>• Implementation of International Code of Marketing of Breast-milk Substitutes</li> <li>• Maternity protection</li> </ul>	<ul style="list-style-type: none"> <li>• Exclusive breastfeeding</li> <li>• Counselling on age appropriate infant feeding practices</li> <li>• Immunization</li> <li>• Prevention and treatment of common childhood illnesses</li> <li>• Caring for child development</li> <li>• Handwashing with soap and improved water and sanitation practices</li> </ul>	<ul style="list-style-type: none"> <li>• Introduction of adequate, safe and appropriate complementary feeding</li> <li>• Continued breastfeeding</li> <li>• Micronutrient supplementation (vitamin A, micronutrients, zinc treatment for diarrhoea, deworming)</li> <li>• Nutrition assessment counselling and support</li> <li>• Prevention and treatment of SAM</li> <li>• Use of micro-nutrient powders for home fortification of foods consumed by 0-23 months of age</li> <li>• Prevention and treatment of infectious disease</li> <li>• Handwashing with soap and improved water and sanitation practices</li> <li>• Caring for child development</li> </ul>	<ul style="list-style-type: none"> <li>• Micronutrient supplementation, including vitamin A, multi-micronutrients, zinc treatment for diarrhoea, deworming</li> <li>• Nutrition assessment counselling and support</li> <li>• Prevention and treatment of wasting/acute malnutrition</li> <li>• Prevention and treatment of infectious disease</li> <li>• Caring for child development</li> </ul>	<ul style="list-style-type: none"> <li>• Promotion of healthy diets and physical activity</li> <li>• Nutrition assessment counselling and support.</li> <li>• Prevention and treatment of wasting</li> <li>• Prevention and treatment of infectious disease</li> <li>• Caring for child development</li> </ul>	<ul style="list-style-type: none"> <li>• Improved use of locally available foods</li> <li>• Promotion of the use of fortified staple foods</li> <li>• Micronutrient supplementation (Iron/Folate)</li> <li>• Nutrition education and counselling.</li> <li>• Integration of sexual reproduction health (FP)</li> <li>• Antenatal care, including</li> <li>• Deworming</li> </ul>

**Figure 3: Framework for nutrition interventions** (source: Black et al. 2013)



Each of the key interventions above is described in detail in Box 1 on the next page.

## Box 1: Description of nutrition-specific and nutrition-sensitive interventions

### Nutrition-specific interventions

- a. **Adolescent nutrition:** Adolescent nutrition education and counselling, adolescent anaemia control, de-worming and maternal care; prevention of early pregnancy. Adolescent nutrition interventions are integrated into the school health program and out of school nutrition package, life skills education and sexual and reproductive health activities.
- b. **Maternal nutrition:** With a focus on the first 1000 days, maternal nutrition is prioritised and ensures that pregnant women access antenatal care; iron and folate supplementation and PMTCT services. Education and counselling of appropriate maternal care is provided at facility and community levels.
- c. **Infant and young child feeding (IYCF):** Promotion, protection and support of optimal IYCF remains the focus at national, institutional and community levels. Scaling up IYCF by expanding the network of community workers to implement evidence-based IYCF community interventions including HIV; community counselling and promotion, community outreach to improve contacts with households and expand demand for and coverage of IYCF services and counselling and support on maternal nutrition during pregnancy and lactation at scale; implementing quality complementary feeding programs informed by food-based dietary recommendations in collaboration with the agriculture sector to ensure year round availability of diversified foods; improving quality of complementary feeding through home fortification and hygiene promotion. Protection of breastfeeding through International Code monitoring and national law enforcement is key to protect gains achieved.
- d. **Control of micronutrient deficiencies:** Micronutrient interventions are implemented routinely through the health delivery system and adolescent micronutrient interventions are usually implemented through education and community systems. Micronutrient interventions include provision of maternal, adolescent and child micronutrient supplementation (Vitamin A, Iron and Folate); implementation of staple food fortification at scale including advocacy for home fortification at scale; behaviour change communication to promote consumption of micronutrient rich foods and fortified staples; de-worming of children.
- e. **Management and care of children with severe acute malnutrition (SAM):** CMAM programs delivered at facility and community levels, also ensuring supply chain systems strengthening, and ensuring CMAM data quality. Integration with HIV will focus on promoting appropriate IYCF in the context of HIV, screening and referral for ART treatment of children with SAM, and also screening of children for SAM in paediatric ART clinics and referral for SAM assessment, counselling, treatment and support.
- f. **Nutrition information systems strengthening:** To improve the quality of overall nutrition program delivery and monitoring mechanisms including supporting gender specific reporting and actions; age disaggregated data; strengthen multi-sectoral food and nutrition analysis and participation across health, agriculture, social services, education and WASH sectors. On-going data quality assessments is conducted as part of the quality improvement of the CMAM program as well as strengthening of the sub-national nutrition coordination mechanisms.

### Nutrition-sensitive interventions:

- a. **Health and HIV:** Specifically, the health interventions focus on increasing the age at first pregnancy, ensuring early start and achieving at least “eight” focused antenatal care visits, prevention of mother to child transmission, skilled attendance at delivery, ensuring optimal and quality post-natal care for mothers and new-borns, full immunization coverage, appropriate management of diarrhoea, pneumonia and malaria.
- b. **Agriculture:** Agriculture interventions implemented to ensure increased access to safe, diverse nutritious foods (both crops and livestock) all year round. This is achieved through promoting diversified agriculture production – integrated homestead farming, production of bio-fortified crops, integrating small livestock production and promoting food processing, postharvest management and food budgeting. Women’s participation in agriculture is promoted to increase women’s level of income that can be used to improve household nutrition.
- c. **Water, sanitation and hygiene (WASH):** In collaboration with UNICEF WASH section, community-based approaches for synergistic WASH and nutrition programming is commonly implemented.
- d. **Education:** Attainment of secondary level education by women, has been shown to have positive effects on nutrition outcomes. In light of this evidence, the multi-sectoral community-based models for addressing stunting focus on supporting completion of secondary level education by adolescent girls, as well as provision of comprehensive school health services (HIV/AIDS, sexuality, life skills, nutrition education and micronutrient related interventions). Micronutrient supplementation among adolescent girls is implemented to address the high levels of anaemia in women of childbearing age.
- e. **Early childhood development (ECD):** Building on existing successes in the implementation of the WHO/UNICEF evidence-based framework that spotlights early infant-caregiver(s) interaction through Care for Child Development (CCD), community-based delivery or nutrition, child protection intervention is integrated into early Childhood Centres as service points for positive parenting, nutrition counselling and support.
- f. **Social protection:** Social protection programs are implemented that support household food security and improving quality of young children’s diets and promoting health seeking behaviours. In humanitarian situations, targeting of children with Severe Acute Malnutrition is prioritised as part of the humanitarian response.

In addition to selecting nutrition interventions to include in the scope of analysis, it is important to agree on the geographic scope, the period of analysis and which budgets to analyse.

### **1.3.2 Which (geographic) areas should be included in the analysis?**

Geographic determinants include sub-national governments such as states, counties, provinces and/or districts. Although most nutrition resources are nationally managed, resources are often transferred to sub-national governments.

### **1.3.3 Which budget period should be analysed?**

The NBB should focus on the latest fiscal year (FY), ideally contextualised within a five-year time series analysis to allow for trends to be observed. Each country has its own budget year which is often different to a calendar year. The NBB team needs to be guided by the Ministry of Finance, as well as a social policy/ PFM specialist in making the choice of budget years.

### **1.3.4 Which budgets should be analysed?**

The NBB should focus on allocations and expenditure of central and sub-national governments, as well as on-budget support by development partners. Wherever possible, the analysis should include significant off-budget funding via NGOs and other stakeholders. If off-budgets expenditures are included, CSOs and donors must be involved in the NBB process. It is further recommended that estimates in medium term expenditure frameworks (MTEFs) be considered, however, it is possible that nutrition interventions are not visible in MTEFs. Table 4 in Section 3.2 provides an explanation of types of budget documents.

## **Key considerations**

- Ensure consensus amongst stakeholders on the definition and scope of the nutrition interventions to be included in the NBB. For example, stakeholders should agree on whether to include all nutrition programs for all age groups or focus on nutrition programs only related to the first one thousand days.
- When deciding on scope, prioritise programs which are already in line with national nutrition policies and strategies for the country.
- Involve both internal (within UNICEF) and external stakeholders.
- Acknowledge that multiple strategies may be required to engage stakeholders.
- Ensure buy-in and ownership at each stage of the cycle.

## **Step 2: Identify nutrition laws, institutional frameworks, policies, strategies/plans and programs**

The objectives of Step 2 are, firstly, to establish the nutrition context by reviewing relevant laws, policies, plans, and other statistics.

### **Procedures to follow**

The main procedure is to review the relevant documents which highlight the laws, institutional frameworks, policies, and strategies/plans of the nutrition environment.

## 2.1 Analyse laws, institutional framework, policies and strategic frameworks

A summarised analysis of policies, laws and strategic frameworks, development and operational plans which impact on nutrition should be included in the NBB. The following questions are provided to assist with the analysis:

- Are all relevant nutrition activities, infrastructure and programs included in national and sectoral policies?
- What is the institutional framework (roles and responsibilities of key institutions)?
- Are targets and timelines consistent and realistic?
- Are national plans reflected in the annual activities of the corresponding sectors, ministries, departments and agencies?
- Are explicit links to existing coordination and M&E structures in place?
- Are reporting structures envisioned in the strategic plan operational?
- Are there clear links between strategic documents?
- Are budget allocations close to, and/or related to, the actual resource requirement to effectively implement the plan?

**Workbook Guideline 2: Enter data into Section I- 'Nutrition Sector Strategic Framework.'**

## 2.2 Analyse the nutrition situation

In addition to the narrative data on plans, the NBB should include a set of nutrition indicators. International monitoring data and reports from the World Health Assembly, State of Food Security and Nutrition in the World and Sustainable Development Goals can be used to indicate the country's progress against a results' pathway towards the global nutrition targets including: (i) primary outcome indicators that measure the progress towards the six global nutrition targets; (ii) intermediate outcome indicators that monitor how specific diseases and conditions on the causal pathways affect countries' trends towards the six targets; (iii) process indicators that monitor program and situation specific progress and (iv) policy environment and capacity indicators that measure the political economy and capacity within a country.

The review of the nutrition situation should include an assessment of progress in the implementation of the Comprehensive Implementation Plan on Maternal, Infant and Young Child Nutrition (MIYCN) endorsed by the World Health Assembly (WHA) in 2012. The MIYCN Plan includes the six global nutrition targets to be achieved by 2025 as highlighted below:

**Table 3: Global nutrition targets to be achieved by 2025**

Global target	Indicator
1. A 40% reduction of the global number of children under five who are stunted	Prevalence of stunting among children under 5
2. A 50% reduction of anemia in women of reproductive age	Prevalence of anaemia among pregnant women and among women of reproductive age (15-49 years)
3. A 30% reduction of low birth weight	Prevalence of underweight among children under 5
4. No increase in childhood overweight	Prevalence of overweight/obesity among children under 5
5. Increase the rate of exclusive breast-feeding in first six months up to at least 50%	Prevalence of breastfed children 6-23 months receiving minimum acceptable diet
6. Reduce and maintain childhood wasting to < 5%	Prevalence of wasting among children under 5



### Workbook Guideline 3: Enter data into Section I- 'Statistics about Nutrition Status.'

#### Possible data sources

- National and sectoral plans on nutrition
- <http://www.fao.org> (The State of Food Security and Nutrition in the World)
- <https://globalnutritionreport.org/>

#### Key considerations

- Both national and sectoral policies and strategies should be reviewed.
- The review of policies and strategy frameworks is a key starting point in mapping out nutrition interventions. Also, assess links between policies and plans.
- The policy and strategic reviews should be in line with the objectives of the analysis.
- It is suggested that the narrative on policies, plans and strategies be done in bullet points, highlighting only the most important nutrition-related aspects.
- Data should be kept to the barest minimum, noting that a budget brief is concise.

### Step 3: Map relevant MDAs and budget documents

The objective of Step 3 is to identify nutrition activities and budget lines in budget documents and map their link to frameworks, policies and plans.

#### Procedures to follow

##### 3.1 Identify and compile key budget documents

This step entails the identify all relevant budget and other documents with information required for the analysis (Table 4). The choice of which documents to analyse depends on the scope of the NBB. Ideally, both national and subnational budget data should be included.

**Nutrition related** is a broad, non-technical term used in Step 3-5 of the NBB. The term refers to any budget line which falls within the broad scope of the NBB. At this stage it is advised that all possible nutrition budget lines are included as the procedures in Step 4 and 5 will assist with a final selection of budget lines to be included in the analysis.

##### 3.2 Map all relevant MDAs and nutrition interventions

All **nutrition related** programs, sub-programs and interventions should be identified for each MDA using the list compiled in Step 1 (see Table 1 in Section 1.1). This list should include any intervention which (in a broad sense) links to nutrition.

#### Workbook Guideline 4:

To simplify data entry, go to the NBB Workbook and open *DropDown Menu Background List Sheet* (in the User Guides section of the template).

This sheet is a background sheet and does not appear in the NBB Report. Once data is entered into this sheet, it appears in drop-down menus in other worksheets. So instead of having to rewrite or cut and paste names, the user selects data from the drop-down menu. For this reason, extreme care must be taken to enter the correct names.

Part I- Sectors, MDAs, Nutrition Programs and Interventions of the template can be populated using the data which will appear in drop down menus.

## Possible data sources

Ministry of finance websites for most countries publish approved budget documents online. Table 4 (see next page) provides guidance for the types of budget documents to select from. Care must be taken that the correct version and of the budget is used under guidance from UNICEF Social Policy Team. Further guidance on budget documents can be found at: <https://www.internationalbudget.org>.

## Key considerations

- As you collect data, it is advised that you **keep methodical records** of data sources, references and explanatory notes. Not doing this can result in inaccuracies and wasting time trying to correct or find data.
- It is advised that all budget lines which **may be related to nutrition** are listed. In Step 4 and 5 they will be categorised and analysed which may result in some of them being excluded and/or only a portion of them recognised as nutrition expenditure.
- When deciding on the use of allocative or expenditure data for a given year, consistency needs to be maintained and the source and type of data clearly referenced, so the reader can identify its status and time period.
- **Expenditure reports** are, generally, hard to access, significantly delayed, and do not have programme information making it difficult to identify specific interventions. Although (more accurate, real time) expenditure data may be available from the Treasury/Ministry of Finance (MoF), it is recommended that published/public documents are used in the NBB. However, where expenditure documents are not available, the lead agency may coordinate with the ministry of finance and local authorities to access online data through the country's budget and expenditure information systems.
- In **'fragile states'** nutrition interventions may be centralised and not in specific MDAs' budgets. It is also possible that they fall into the domain of donor/partner programmes. In these instances, central finance and planning ministries as well as individual donors and partners should be able to provide access to nutrition budget data. In addition, funding of services by government is likely to be inconsistent and opaque, in that the budget bears no resemblance to how funds are utilised.
- Experience has shown that access to, and consistency of sub-national data can be challenging, and a pragmatic, time effective approach is recommended on how it is included in the NBB.
- Plan to produce the NBB within 3-5 months after the approval of the budget so as to allow the findings and recommendations to be used in the preparation of the next Fiscal Year.
- Utilise as much budget information as available from various budget documents.
- You are encouraged to triangulate the information with what is in other reports such as public expenditure reviews (PERs).

**Table 4: Budget documents<sup>2</sup>**

Type of Document	Explanation	Issues to Look For
<b>Medium-Term Budget</b> Also known as a Medium-Term Expenditure Framework (MTEF)	Most countries prepare a 3-4-year medium-term budget; These include previous years expenditure, current allocations and projections	Identify medium-term trends in nutrition as well as general social and development allocations  Look for significant changes in allocations over the medium-term
<b>Annual Budget Documents</b>		
<b>The Pre-Budget Statement</b> (or Fiscal Strategy Paper; Budget Strategy Paper; Budget Framework Paper)	Proposed framework of the budget, usually for current + 2 outer years, with reference to policies, priorities and budget allocations	Priority spending areas are highlighted in these documents and reference to nutrition should be identified and recorded  Check visibility of nutrition specific and nutrition specific interventions and those which contribute to the creation of an enabling environment
<b>Executive Budget Proposal</b> (Usually summarised in the <b>Budget Speech</b> delivered by Minister of Finance)	Proposed estimates of revenues and expenditures for the current year; The estimates are presented to Parliament; Allocations are usually by sector and MDA	Major shifts in social sector allocations should be tracked
<b>Enacted Budget</b> (Approved Annual National Budget; Budget Law/ Decree; Budget Book)	This is the primary budget approved by the National Assembly; It is likely to include transfers and grants to specific sectors and sub-national governments	Should be regarded as the core source of budget data for the NBB as it includes expenditure by Vote/MDA, by economic categories (i.e. salaries and wages, operating and capital expenditure) and by major (aggregated) nutrition interventions  Usually includes columns of expenditure for the previous years which can be used in the NBB
<b>Citizens' Budget</b>	This is a non-technical, simplified summary of the budget that can be understood by the general public	Some key findings of the NBB can be reported on in the Citizen's Budget  This can also provide data for the NBB
<b>Mid-year Review/ statement</b>	The budget as revised during the financial year, often at mid-year	If time allows and the previous year's revised budget documents are available, observations can be made on budget credibility, and whether nutrition allocations were increased or reduced during the year  This may be particularly useful if major economic shocks necessitated unplanned in-year expenditure
<b>Detailed approved budgets for sub-national governments</b>	Each tier of sub-national government will have its own budget, approved by its governance structure	If samples are available references to nutrition should be identified and recorded  For NBB purposes, it may suffice to use the Budget Guidelines which specify how sub-national grants and transfers should be used
<b>Expenditure Reports</b>		
<b>In-year Reports, Mid-Year Review, Year End Reports</b> (or budget outturn data/financial reports)	Reports produced on actual expenditure against budget lines; There should be a range of in-year disbursement, outturn, mid-year and year-end reports	The existence of, accessibility to and credibility of outturn data will vary from country to country
<b>Audit Reports</b>	normally, the Auditor-General produces annual audit reports to be discussed in Parliament	In many countries, the role of the Auditor-General is defunct, diluted by political expedience or under-resourced; These factors tend to result in long time delays and backlogs in audit reports

<sup>4</sup> International Budget Partnership (2019). Guide to Transparency in Government Budget Reports. IBP. Washington. Available at: <https://www.internationalbudget.org>.

## Step 4: Collect budget data and other information

The objective of this step is to identify and categorise financial and other data relevant for analysis.

### Procedures to follow

#### 4.1 Identify nutrition related budget lines

Now that nutrition MDAs and interventions were identified as part of Step 3, the next step is to identify and list the budget lines and financial allocations for each **nutrition related intervention**.

It is recommended that a line-by-line search of budget and non-budget documents is conducted. In addition, a key word search can be used to identify budget lines of all votes, sub-votes, programs and sub-programs. The word search should be guided by the terms used in the nutrition frameworks (See Section 1.3). A key point to note here is to ensure all relevant lines across ministries and departments are identified.

#### **Workbook Guideline 5:**

Enter (1) the name and (2) total allocation of each nutrition related budget line into Section II- 'Nutrition Expenditure' for each year.

Ensure the budget allocation matches the correct name of the column. i.e. 2020-Actual, 2021-Revised, 2022-Budget. etc.

#### 4.2 Link budget lines to national/ sectoral nutrition plans

The **nutrition related budget** lines which have been identified should be linked to national strategic and program plans on nutrition. In most countries, there is often a disconnect between plans and budgets. This is a finding on its own to be highlighted in the overview section. Stakeholders and nutrition specialists can assist with this, as it is not always obvious. Program documents and reports can assist in describing specific nutrition activities. It is also important to clarify with relevant ministries and departments if certain nutrition interventions are indeed budgeted for under a certain institution. Where plans are costed, the estimates can be useful in assessing the adequacy of nutrition budgets.

#### 4.3 Collect off- budget information

In addition to information in government budgets, countries are encouraged to collect off-budget information from development partners, donors and NGOs. This can be done primarily through face-to-face interviews with key informants using a simple questionnaire customised to the country context and scope. It is advised that the NBB focus only on the partners/donors which make the most significant investment in nutrition. This would include UNICEF, World Food Programme; UN Food and Agricultural Organisation, the World Health Organisation and other international finance institutions such as the World Bank.

In some countries donor expenditures on nutrition are published in aid management platforms or financial tracking services, especially in **'fragile states'** where nutrition interventions are likely to be funded by donors. The UNOCHA database <https://fts.unocha.org/> can assist in identifying some of the major donor nutrition programmes. There are normally a lot of CSOs with very small budgets, which may be hard to track, and the time required to obtain data may not be justified, as their contribution to the

overall nutrition budget is insignificant. If there are significant private sector corporate social responsibility initiatives related to nutrition, these should be reported on in the NBB.

#### **4.4 Collect sub-national data**

The way sub-national budget data is included in the analysis will differ for each country, depending on the scope of the NBB. In national budgets, there are usually transfers and grants to health, education and social development programmes that include nutrition interventions.

**Workbook Guideline 6:** Enter names of sub national governments into Section I ‘List of MDAs and relevant Nutrition Programs.’

Capture the aggregated sub-national allocations, or disaggregated allocation to more than one level of sub-national government, such as states/provinces and districts, and categorised and weighted by nutrition interventions and economic categories.

The scope may limit the analysis to the first tier of sub-national nutrition allocations (states/regions/provinces) as accessing second and third tier sub-national expenditure data is time consuming and it is important that during Step 1-3 stakeholders decide on the level and manner of dealing with sub-national data.

If reliable sub-national stunting levels are available (from district health surveys or health/nutrition data) they can be super-imposed on a map of the country and if the corresponding budget data is available ‘nutrition per capita spending by region/country’ per stunted child can be illustrated. This calculation is very useful to make observations on geographic equity of nutrition spending.

#### **4.5 Collect additional qualitative and other non-budgetary information**

Where required, additional qualitative information should be collected on policy and other challenges. Interviews with key informants and focus groups, reviews of public expenditure reviews and program evaluations, etc. can help uncover reasons behind observed trends.

#### **4.6 Verify and clean the data**

Before the data is analysed it should be subjected to a process of cleaning and verification. This should include triangulation of data from various sources. Where data gaps exist, stakeholders should be consulted on the use of a reasonable and justifiable estimate (interpolation).

After an initial cleaning and verification, data can be shared with a broad group of stakeholders for further verification. Stakeholders can assist with interpreting budget data in relation to the nutrition situation, financial needs, national and international benchmarks and development targets. Stakeholders can also be asked to add qualitative information, observations and recommendations so that both quantitative and qualitative information can identify emerging trends and patterns of nutrition expenditure.

#### **Possible data sources**

- Approved budgets
- In-Year Expenditure Reports
- Medium Term Expenditure Frameworks
- Budget / Fiscal Policy Statements or Finance Laws

- <https://fts.unocha.org/> for data on donor nutrition programmes
- Nutrition Public Expenditure Reviews (e.g. Tanzania 2018<sup>3</sup>; Uganda 2019<sup>4</sup>)

### Key considerations

- Be sure to collect data on both allocations and expenditures for several years.
- It is recommended that you work with a five-year period.
- Collect non-budgetary information about population, reach, target groups etc. which enable you to interpret budget figures.
- Review all latest available expenditure reports and evaluations to augment your analysis.

## Step 5: Organise and analyse the data

The objective of this step is to organise and analyse all data to meaningfully interpret the numbers and come up with solid conclusions.

### Procedures to follow

Step 5 is at the core of the NBB as it aims to provide an estimate of the specific amount which can be regarded as nutrition expenditure. Through consultation with finance directors, nutrition managers and nutrition specialists, budget lines (*identified in Step 3.2 and Step 4.1*) are organised and analysed through the following steps:

- Compile a list of all nutrition related budget lines across ministries
- Categorise budget lines as direct and indirect nutrition spending
- Weight nutrition portion of budget lines
- Organise data
- Estimate total nutrition expenditure and analyse the size, trends, composition, etc.

#### 5.1. Compile a list of all nutrition related budget lines across ministries

All budget lines relevant to nutrition interventions (both direct and indirect) should be identified. This can be done through a line-by-line review of national and MDA budget documents as well as a key word search using a range of nutrition terms and references to nutrition from national and sectoral plans.

For example, a national health policy may include a range of targets for infant and young child feeding. A review of budget documents could then establish that these targets are directly linked to District Health Services which have a budget line for *Women's Maternal and Reproductive Health*. In addition, a school nutrition programme may be part of an education or local government budget and food relief may be included in the budget of social protection MDA's.

<sup>3</sup> Oxford Policy Management (2018). Nutrition Public Expenditure Review: Mainland Tanzania and Zanzibar.

<sup>4</sup> Cornerstone. (2020). Nutrition Expenditure Review: Uganda. Cornerstone.

**Workbook Guideline 7:**

Enter the total allocation for each year (if this has not been done as part of Step 4) taking care taken to ensure the correct data is entered for the correct budget period.

Enter budget data into Workbook Section II 'Nutrition Expenditure'						
Sector	MDA	Programme/ Intervention	National/ Local	2018 Budget	2018 Actual	2019 (revised estimate)
Health	Ministry of Health	Women's maternal and reproductive health	National	2,631.96	2,900.14	3,198.43

**5.2 Categorise budget lines as direct and indirect nutrition spending**

Nutrition related budget line may be stand-alone, aggregated or integrated.

Identification type	Explanation	Examples
<b>Stand-alone</b>	Includes only nutrition related activities	Management of acute malnutrition School Feeding Programme Nutrition and Food Council
<b>Aggregated</b>	Budget line is at a broad level such as a delivery unit programme or project	Primary Health Care Services Pharmaceutical Supplies
<b>Integrated</b>	Nutrition is lumped together with other activities in one budget line	Maternal and Child Health Community Outreach

Budget lines need to be disaggregated (broken down) into detailed activities and inputs to establish the share to be attributed to nutrition.

Disaggregation can be carried out through utilising complimentary references in performance information (objectives and outputs) in budgets, activity plans, development plans and through consultation with role-players. Programme managers and front-line staff could be a valuable resource in identifying the detail of interventions and sub-activities which may not be apparent in the budget line.

**Illustrative example part 1**

Vote: Ministry of Health Sub Vote/Programme: Primary Health Care Budget line/activity: Maternal and Child Health
Based on information from non-budget data and stakeholder consultation, it is identified that the budget line Maternal and Child Health includes sub-activities for birth registration, immunisation, HIV/AIDS, Communicable Diseases, Non-communicable Diseases and Nutrition.
The following interventions are included in Maternal and Child Health: <ul style="list-style-type: none"> <li>• Birth registration</li> <li>• Immunisation</li> <li>• HIV/AIDS</li> <li>• Communicable diseases</li> <li>• Non-communicable diseases</li> <li>• Nutrition</li> </ul>

After budget lines have been disaggregated, they can be categorised as either direct (nutrition specific) or indirect (which includes nutrition sensitive and enabling environment). The categorisation may be applied to a single budget line, to a programme or for an entire delivery unit. If a budget line has been disaggregated, each sub-activity can be categorised separately, using the drop-down menus in the Workbook to identify the nutrition specific, sensitive or enabling environment for each budget line.

Detailed descriptions and examples of these categories are provided in Box 1 which describes nutrition specific and nutrition sensitive interventions. However, the definition of nutrition specific and sensitive are unique to each country and contextually specific.

### Illustrative example part 2

<b>Categorisation</b>	<b>Explanation</b>	<b>Examples</b>
<b>Direct: Nutrition Specific</b>	Directly addressing immediate and other determinants of malnutrition (i.e. treatment of malnutrition)	Maternal, Infant and Young Child and Adolescent Nutrition (MIYCAN)
<b>Indirect: Nutrition Sensitive</b>	Address underlying causes of malnutrition.	Birth Registration Immunisation Communicable Diseases HIV/AIDS Non-communicable diseases
<b>Indirect: Enabling Environment</b>	Support implementation of nutrition Interventions	Policy formulation, co-ordination, monitoring and evaluation

Allocations to ‘Enabling environment’ are often not directly linked at activity level. The question to ask is, “which activities are required to support the implementation of nutrition related activities. These would typically include a portion of management and oversight services, as well as monitoring and evaluation and policy formulation. It is not necessary to break enabling environment expenses down to activity level. It is sufficient to include them at programme or delivery unit level. Section 5.3 below on Weighting provides examples of how to capture ‘Enabling environment’ expenses.

### 5.3 Apportion indirect nutrition budget lines

Weighting involves estimating how much (using a percentage basis) of a budget line can be attributed to nutrition. The following sequential procedures are advised:

- Establish weighting criteria through consulting stakeholders
- Decide on specific weights (as a %) and apply to each budget line
- Test the weighting

#### 5.3.1 Establishing weighting criteria through consulting stakeholders

A weighting methodology needs to be developed, which sets out weighting criteria, based on consultations from a wide range of stakeholders.

The SUN Guidance Note (2020) states that ‘weighting does not translate into actual allocations; it is a proxy on how much is estimated to be allocated to activities contributing to nutrition outcomes.’<sup>5</sup> Nutrition Specific budget lines would automatically be assigned a 100% weighting. This includes stand-alone budget lines and the disaggregated component/sub-activity of an integrated/aggregated budget line.

Weighting is country specific and information from interviews with frontline staff, detailed activity plans, timesheets, job descriptions and invoices for goods and services can be used to establish the nutrition weighting. The weighting methodology requires stakeholders to agree on a standardised criteria to be applied across all budget lines. However, a balance needs to be struck between achieving accurate weighting criteria and the time (and other resources) which may be required.

<sup>5</sup> Fracassi et al. (2020)



Nutrition sensitive and enabling environment budget lines should be weighted based on the proportion of the budget line ‘that is likely allocated to nutrition specific activities.’ The SUN Guidance Note (2020) recognizes that countries have adopted either a quadruple system of applying measures of 100%, 75%, 50% and 25%; a dual system (100% and 25%) or have assigned specific weights based on a range between 5% and 100%.<sup>6</sup>

Table 5 is based on the weight applied by countries to most commonly found types of nutrition-sensitive budget line items. It reflects results across countries that have used a range or a quadruple system. Results show that, with few exceptions, the median for most of the weighted budget line items is 25% even when the countries are using a flexible method.

Table 5 also shows that there is a wide range in the applied weights. The budget line items that have been given the highest weight (e.g. 75% or 100%) could be isolated and further discussed with the national sectoral experts to better understand what makes them outstanding. This could be helpful to gain important insights on how programmes can be better designed for improved nutrition impact.

**Table 5: Examples of applied weighting for nutrition-sensitive budget lines**

Sector	Budget line	Weighting	Range	Countries
<b>Education</b>	Early child development	25%	10%-50%	Indonesia, Kenya, Nepal
	Education – access to all	No data	No data	
	School meals	50%	25%-50%	Burkina Faso, Burundi, Indonesia, Ivory Coast, Kenya, Nepal
	Health education in schools	No data	No data	
	Education (generic)	No data	No data	
<b>Agriculture</b>	Food safety	75%	25%-100%	Comoros, Ivory Coast, Mauritania
	Agriculture services	25%	10%-100%	Indonesia, Ivory Coast, Kenya, Nepal
	Food security	25%	1%-100%	Burkina Faso, Burundi, Indonesia, Kenya, Madagascar, Mauritania, Nepal
	Rural development	25%	10%-50%	Burundi, Ivory Coast, Kenya, Madagascar, Mauritania, Nepal
	Livestock	25%	5%-75%	Burundi, Comoros, Kenya, Madagascar, Mauritania, Nepal
	Fishery	38%	25%-75%	Comoros, Indonesia, Nepal
	Agriculture production-non staple	25%	10%-75%	Comoros, Indonesia, Kenya, Nepal
	Agriculture production development (generic)	25%	5%-100%	Burkina Faso, Burundi, Comoros, Indonesia, Ivory Coast
<b>Health</b>	Infectious diseases	25%	5%-75%	Burundi, Indonesia, Kenya, Mauritania, Nepal
	Basic health care (generic)	25%	5%-50%	Burundi, Comoros, Indonesia, Kenya, Madagascar, Mauritania, Nepal

Source: SUN Guidance Note 2020

It should not be assumed that all ‘standalone’ budget lines are nutrition specific. Although the entire budget line is for a nutrition related activity, this activity may be nutrition sensitive or enabling environment.

<sup>6</sup> Fracassi et al. (2020).

The weighting approach needs to be flexible, as you may be able to access details of activities from one MDA which are not available from another. It is important that a brief explanation of how you conducted your weighting is included in the narrative of the NBB. It is advised that a ‘technical team’ comprising nutrition and PFM specialists develop weighting criteria in a consultative and iterative manner with finance staff, programme managers and frontline staff.

### **5.3.2 Deciding on specific weights (as a %) and applying to each budget line**

Based on the weighting criteria, stakeholders need to agree on the weighting for each budget line (on a percentage basis) enter the weighting into the column ‘Weighting factor’ in the nutrition expenditure workbook.

### **Application of weighting to economic line items**

**Recurrent expenditure:** If recurrent budget lines are split into personnel expenditure and goods and services, the same weighting can be applied to both, unless specific information suggests otherwise.

#### **Examples of goods and services weighting criteria/parameters**

<b>Budget line</b>	<b>Weighting Criteria/ Parameters</b>
Goods and services (general/aggregated)	A proxy measure for the portion of the cost of supplies, utilities, meeting costs, printing costs, travel costs and allowances may be based on anecdotal estimates by stakeholders or detailed expense reports.
Fuel	The proportion of fuel costs of a primary health care outreach programme attributed to nutrition-related activities could be based on the estimated cost per km that community workers travel for nutrition.
Pharmaceutical supplies	Nutrition Supplements and Medication maybe hidden in a Pharmaceutical Supplies budget line. The person managing the procurement process may be able to provide exact amounts or an estimate of the portion of this expense which is nutrition related.

**Management and salaries:** Programme managers who oversee/manage a range of programmes, including nutrition interventions should be included in enabling environment expenditure, based on an (1) the agreed apportionment (weighting) for the budget line. It is recommended that ministerial and senior management costs are not included in the nutrition budget. Assigning a weighting to salaries of senior officials such as ministers or director generals is likely to be very complex and sensitive and it is advised that they are excluded from the NBB.

#### **Examples of salaries and wages weighting criteria**

<b>Budget line</b>	<b>Weighting Criteria/ Parameters</b>
Salary of Director of Primary Health Care	The weighting needs to establish a proxy measure for their direct role in nutrition activities. This is likely to be anecdotal based on consultations with them and other staff.
Salary of Clinic Doctors and nurses	Case load records may be able to provide a good measure for the proportion of the time doctors are involved in nutrition related activities and use this to weight their salary costs.

**Capital expenditure:** It is recommended that capital expenditure is only included if there is an explicit link to nutrition activity. However, even if there is a clear link, it cannot be assumed that the weighting for recurrent expenditure can be applied to capital expenditure.

### Illustrative example part 3

Vote: Ministry of Health			
Sub Vote/ Programme: Primary Health Care			
Budget line/activity: Maternal and Child Health			
Sub Activity	Nutrition Weighting	Budget Allocation	Explanation of weighting
		<b>100,000</b>	Nutrition weighting is assigned based on an estimate of how much of the budget is allocated to each sub-activity after reviewing non-financial information and consulting with stakeholders.
Birth Registration	5%	5,000	
Immunisation	20%	20,000	
HIV/AIDS	30%	30,000	
Communicable Diseases	10%	10,000	
Non-communicable diseases	15%	15,000	
Nutrition	20%	20,000	

#### 5.3.3 Testing the weighting

Once the weighting has been applied to budget lines, it should be tested. An initial testing can be conducted by subjecting each budget line to 'common sense' / logical rationalisation. The total nutrition related budget for a spending unit or MDA should be questioned in the same manner, asking whether it is justifiable to assume that x% of a unit's budget can be attributed to nutrition related expenses.

It is advised that the initial testing is conducted by the nutrition and social policy specialists and then discussed with programme and financial managers from the various MDAs before being presented to a broader group of stakeholders. The broader group of stakeholders need to ensure that consistency of weighting criteria is applied across MDAs. The broader group of stakeholders may also identify overlaps between spending units, faulty assumptions and anomalies which need to be discussed and agreed upon.

#### 5.4 Organise data

When the application of weighting is complete, the next step is to organise data by theme, economic classification, geography, and source of funding. The data should be organised in a way that enables analysis. The NBB Workbook (Excel) and NBB Report Template (Word) will assist with organising data. It includes fields for themes, economic classification, geography, source of funding etc, and produces tables and graphs of data patterns and trends which can be copied and pasted into the NBB Report.

#### 5.5 Estimate total nutrition expenditure and analysing the size, trends, variances and composition of spending

Once all the data is entered in the NBB Workbook, the next step is to calculate an amount for the total nutrition expenditure. This total nutrition amount needs to be subjected to the logical rationalisation and questioning described in 5.3.3 (above).

The following measures can be estimated:

- **Size of** total nutrition allocations (nominal and real), and as a % of the total government budget and of gross domestic product (GDP)
- **Relative size** of nutrition allocation to other sectors
- **Composition by** theme, age cohort, sector, funding source
- **Per capita/ per child** spend (domestic and total expenditure) for each year (Calculated by the size of the child or beneficiary population)
- **Adequacy** based on comparing allocations and cost estimates of delivering specific interventions
- **Allocative efficiency** assessing if allocations match priorities

- **Variiances** from national and international benchmarks and cost estimates over a number of years
- **Equity** measures to assess the extent to which resources are fairly distributed considering needs and other factors
- **Size of domestic spending and off-budget funds**
- **Comparisons of nutrition funding by source of revenue**

#### **Box 2: Composition analysis by budget classifications**

**Administrative classification:** Breaks budget allocations down to ministry, department, agency (MDA) or other public entity, basically replicating the existing institutional structure of the government. These entities are responsible for managing the allocations assigned to them in the national budget.

**Functional classification:** Groups financial allocations according to their strategic objectives and broad purposes (e.g. for economic affairs, environmental protection, housing and community amenities, health, child protection).

**Economic classification:** Divides the budget into economic inputs, mainly wages and capital, to understand how the government is producing goods and services; the two main distinctions with economic classification include: (i) recurrent spending (principally on salaries for employees, but also continuous operational costs like electricity and internet for buildings or gas for vehicles); and (ii) capital spending (includes spending to develop new infrastructure or purchase vehicles or computers – also called development spending in some countries).

**Program classification:** A program is a group of activities aligned to the policy objectives of the government. Compared to functional classification, a classification by program takes into account the government's policy objectives and how these policies will be implemented. Programs may be divided into sub-programs which group together related activities and projects (e.g. increasing enrolment of girls under the primary education program, vaccination and disease prevention under increasing agricultural productivity). (not all countries have programme classifications)

**Geographic classification:** It is also important to analyse expenditures by geographic areas with a focus on rural vs urban, and also comparing different sub-national governments.

**Source of funding.** Lastly, nutrition expenditure data should be categorised by source of financing so as to differentiate internal from external resources.

For more information, see: Jacobs et al. (2009) "[Budget Classification](#)," Technical Note, Fiscal Affairs Department, IMF.

The budget brief should also include issues of public finance management and budget implementation such as variations in planned versus actual expenditures, late release of funds, low absorption capacity, and fraud. All these are indicators of weaknesses in the PFM system and may affect the release of nutrition allocations.

**Workbook Guideline 8:** Enter data and utilize pre-populated sheets in Section IV Budget Credibility and Execution

Also, it is important to assess budget credibility and execution:

- **Budget credibility** is a measurement of the difference between approved budget allocations made at the start of the fiscal year and the total amount spent at the end of the fiscal year.
- **Budget execution** is a measurement of the difference between the total amount of funds released by the Ministry of Finance or Treasury and the total amount of funds that are actually spent by MDAs responsible for delivering nutrition services.

## Key considerations

- It may be efficient to conduct steps 5.1, 5.2 and 5.3 simultaneously.
- There are no short cuts to reaching agreement on the weight to apply to each intervention.
- Use the non-budgetary data to contextualise and interpret budget figures.
- When making decisions on how to structure the analysis it is important to be guided by the rationale, scope and objectives of the budget brief.
- In some countries, it is estimated that off-budget funding exceeds the entire government budget. Attempts should, therefore, be made to reflect the size, composition and equity related patterns relating to off-budget funds.
- In the process of categorising and weighting, there is a trade-off between accuracy, replicability and transparency.
- A detailed review and cross-checking of each budget line against activities, as well as in-depth iterative consultation can assist in establishing the proportion of a budget line to be attributed to a nutrition intervention or program.
- The analysis should not, however, come at the expense of time and resource constraints by making the process complicated and cumbersome.

## Step 6: Compile the budget brief

The above analysis should be used to produce a budget brief, making use of relevant visualisations. As a general rule, aim to complete the production process 6 months before the start of the next fiscal year.

## Procedures to follow

Use these guidelines and the template in Part III to develop the content for each section of the brief. A peer review is strongly encouraged. Once drafted and reviewed by all relevant staff in the country office and ESARO, it should be shared with ministerial counterparts for feedback and validation. Any comments or data issues should be addressed, after which the brief can be finalised.

## Key considerations

- Keep the brief as short as possible. Ideally, the brief should not exceed 12 pages.
- Recommendations regarding the structure, writing style, succinctness and length outlined in Part III should be followed.
- It is important to remember that the purpose of a budget brief is to communicate clear and actionable recommendations and simplify complex information in a compelling manner.
- Wherever possible provide reasons for observed trends and patterns. This may require that you inquire with relevant government officials.
- Ensure the final brief is nicely laid out.

## Step 7: Develop a budget brief action plan

A budget brief is not an end in itself; instead it is a tool to guide lobbying, advocacy, and policy advice to government. It is therefore important that a strategy be developed on how the findings contained in the budget brief will be utilised.

### Procedures to follow

In consultation with the senior management, nutrition and social policy sections should work together to develop a follow up action plan. In particular, it is important to jointly identify what needs to be changed and how this can happen.

The consultative discussion should lead to the development of an action plan. The plan should broadly include: (i) key asks (lifted directly from the brief); (ii) expected results; (iii) target audience; (iv) partners; (v) actions; and (vi) progress.

As mentioned earlier, customisable examples and a very short template plan are provided in the [Budget Brief Impact Action Plan - A Short Guide](#). This is a light exercise that should not take a lot of time.

### Key considerations

- Make sure your advocacy messages/ asks are very clear.
- Use insights from political economy analysis to plan your advocacy and lobbying activities.
- Develop multiple strategies including face to face and media engagements.
- The strategy should be aligned to key activities around the budget cycle.

## Step 8: Execute the action plan and document progress

In the final analysis, the evidence generated should be used to inform advocacy and capacity building actions with the aim of influencing the quantity and quality of public spending on child nutrition.

### Procedures to follow

Nutrition and social policy sections, in consultation with senior leadership, should agree on the sharing of responsibilities in delivering certain actions. Decisions should also be made on the appropriate level of representation for each target audience. Printouts or folders with budget briefs should be prepared in advance. It is also important to do some groundwork about the people you intend to engage, relevant initiatives, fears and opportunities. Prior research on the government's thinking about a specific issue or recommendation can help with the pitching.

### Key considerations

- Timing of actions is critical.
- Involve senior management.
- Build constituencies of support, including CSOs.
- Evaluate your efforts.

## PART III. TEMPLATE FOR NUTRITION BUDGET BRIEF

### Key messages and recommendations

This section serves as the conclusion of the brief as there is no standalone “conclusion.” It is deliberately positioned at the start of the document and written in succinct, bullet point format to focus attention on what matters.

#### Content

- Present main PFM-related findings and recommendations.
- List recommendations in order of priority.
- Be selective so that only the most important PFM issues are featured.
- This section should be the final part of the brief that is written.
- Each finding needs to be accompanied by a specific recommendation or ask – what exactly does UNICEF want the government to do?
- The draft messages and recommendations should be widely shared to get suggestions for improvement.
- Suggested length for this section: 0.5 - 1 page.

#### Examples

**Key message:** At MK3.5 billion, the identifiable nutrition budget allocation for FY2018/19 falls short of the estimated financial requirements of MK34.9 billion per year according to the Malawi Growth and Development Strategy (MGDS III).

**Recommendation:** *In FY2021/22, the Government is encouraged to review upwards its budget allocation to nutrition to at least MK7 billion, in order to make progress towards cost estimates in the Malawi Growth and Development Strategy (MGDS III).*

**Key message:** Only one District Council has a specific budget line on nutrition.

**Recommendation:** *Every District Council is encouraged to have specific budget lines on nutrition and enhanced livelihoods in order to boost community-level nutrition responses.*

**Key message:** There is no publicly available data on execution, efficiency and equity of nutrition spending.

**Recommendation:** *The Government is encouraged to institute a process to measure and improve the efficiency and equity of nutrition spending through a public expenditure review (PER).*

## Introduction

Start the brief with a paragraph summarising the rationale of the brief (reason why it was conducted), methodology, analytical framework (what should be counted as nutrition spending), main data sources and time frame for the analysis.

### Example

*This budget brief is one of several that explore the extent to which the national budget addresses the nutrition needs of children under 18 years in name of country. This budget brief analyses the size and composition of approved budget allocations to nutrition programs in fiscal year XX and trends over a XX period. It also offers insights into the efficiency, equity, financing and adequacy of past spending on nutrition. The main objectives are to synthesize complex budget information so that it is easily understood by stakeholders and to put forth practical recommendations that can inform and make financial decision-making processes better respond to the nutritional needs of children and poor households.*

## Section 1. Nutrition Overview

### Objectives of the section

Briefly describe the nutrition situation in your country focusing on key indicators, policies, strategies and plans guiding the national efforts. It may also be helpful to highlight what programs are counted as nutrition spending.

### Content

- Nutrition situation highlighting trends for key statistics
- Food security situation
- Policies, plans, reports and research
- Nutrition goals and targets across several sectors (give examples)
- Institutional set up and list of responsible MDAs
- Coordination, harmonisation and alignment of plans and interventions
- Key observations and recommendations

### Key considerations

- This section should give a very short overview of the nutrition situation and the system in place to reduce malnutrition and stunting.
- Please note that the brief is not the place to present a comprehensive or detailed description of the nutrition situation; the objective is to orient readers who are not experts in this area.
- Highlight relevant policies and legislation (including dates and amendments), strategic documents and thematic plans that guide the national nutrition system or specific aspects of the system.
- Describe any system-wide coordination, monitoring and reporting mechanisms that are in place – or the absence of.
- Discuss nutrition issues raised in the latest global and country level reports.
- Suggested length for this section: 1-1.5 pages, including any graphics.

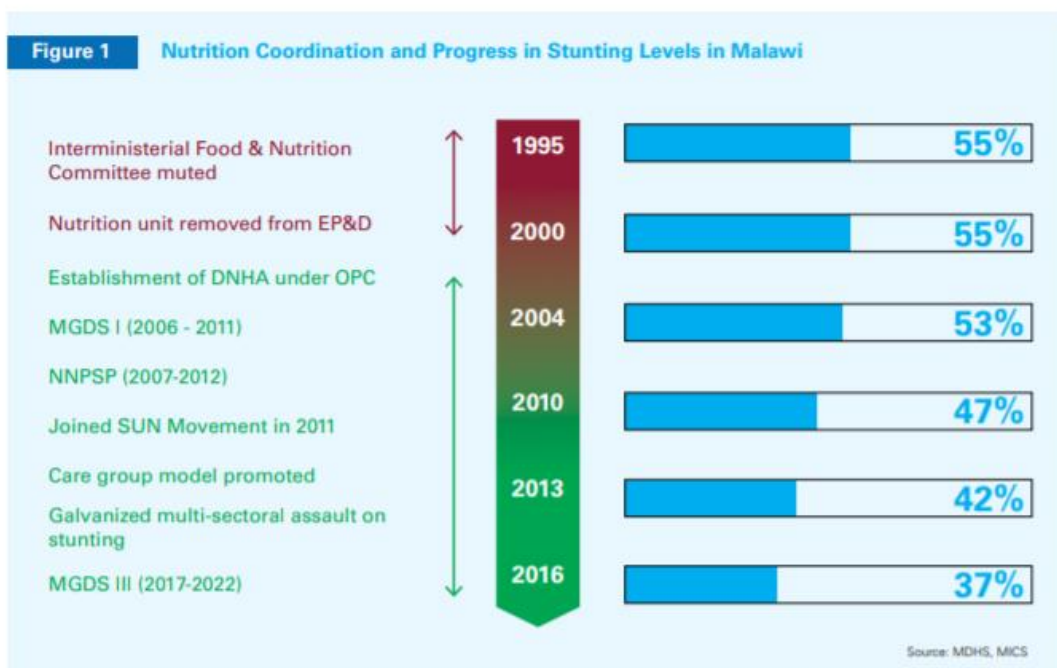


## Example

Malawi has developed robust policies and frameworks on nutrition, but their implementation faces funding challenges, amidst a demographic boom. In 2018, the Government launched the National Multi-Sectoral Nutrition Policy (NMNP) and Strategic Plan (2018-2022).<sup>1</sup> The policy envisions a well-nourished Malawian population that effectively

<sup>1</sup> The policy serves as a guiding document for national nutrition stakeholders, including Government and development partners to promote evidence-based programming and strengthening of the national nutrition response, scale-up of evidence-based innovative interventions, re-alignment of nutrition interventions to the current national development strategy, the Sustainable Development Goals, and other new global declarations, which the Government has signed.

contributes to the economic growth and prosperity of Malawi. The Policy provides the framework within which sectoral and other strategic plans and budgets should be formulated, implemented, coordinated and monitored as shown in Figure 1. Malawi is part of the Scaling Up Nutrition (SUN) Movement, which is a global movement to end malnutrition in all its forms. Figure 1 also shows the evolution of nutrition coordination and policy frameworks, and the associated progress in the reduction of stunting.



Source: UNICEF Malawi. 2019. 2018/19 Nutrition Budget Brief. Investing in Nutrition: Building Resilience and Achieving Development for All in Malawi.

## Section 2. Size and Trends in Nutrition Spending

### Objectives of the section

Present total nutrition spending trends over time as well as the overall priority of the sector within the national budget. In doing this, also outline the main programs that are being supported by the government and development partners.

### Content

- Total government spending (in nominal and real terms) for both direct and indirect items.
- Nutrition as a % of total government budget and as a % of GDP
- Spending in per capita terms
- Spending against commitments (global, regional and country)
- Key observations and recommendations

Observations can be made on:

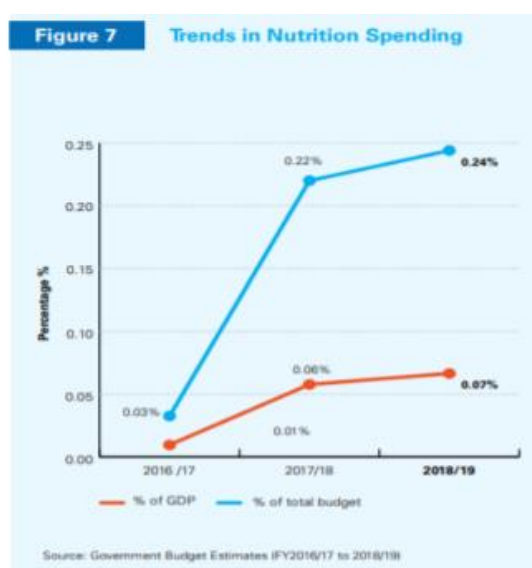
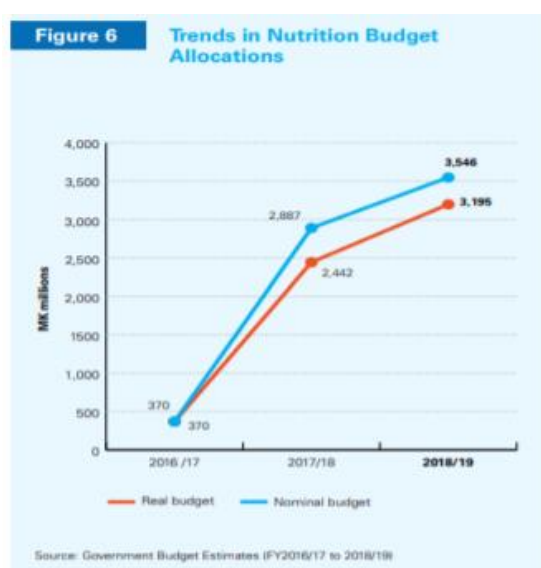
- **Prioritisation** – the extent to which nutrition is a priority. A comparison of nutrition sensitive sectors to other sectors.
- **Variations** over time.

- **Adequacy** – comparing spending against cost estimates in sector plans/ financial needs.
- **Allocative efficiency** – comparing the size of the nutrition budget to other priority spending areas.
- **Per capita and per child spending (in age cohorts) as a share of total expenditure** – The total spending value for each year divided by the size of the child or beneficiary population. Please note that the age group used in the analysis should be very clear.
- **Comparison** of nutrition spending to other countries and global benchmarks.

### Key considerations

- All visible spending on nutrition programs should be summed to give an aggregated value for nutrition spending across all sectors.
- It is important to understand the overall level of investments in nutrition programs, their evolution over time and the priority within the national budget.
- If a major nutrition program is supported by off-budget support from donors, it will be important to mention the financial importance in the narrative in this overview and refer to later sections where service-specific details are presented.
- All spending figures should look at the latest five-year period wherever possible. If MTEF estimates are available for the next 2-4 years, also include those, making sure to clearly identify which figures are estimates.
- Suggested length for this section: 1-2 pages, including any graphics.

### Examples



Source: UNICEF Malawi. 2019. 2018/19 Nutrition Budget Brief. Investing in Nutrition: Building Resilience and Achieving Development for All in Malawi.

## Section 3. Composition of Nutrition Spending

### Objectives of the section

Present the different categories of composition analysis on nutrition spending, utilising the aggregate amounts calculated using different types of classification.

### Content

**Nutrition budgets by program, function or purpose:** Highlight the composition of nutrition budgets by program. This can be used to demonstrate whether the nutrition allocations favour nutrition specific, nutrition sensitive or the enabling environment.

**Economic classification:** The aim is to present data by economic inputs: goods and services, wages and salaries and capital expenditure. It is useful to present, compare and make observations on the share and trends for expenditure data for each economic category. Each nutrition activity will include goods and services (cost of medication; transport costs and venue hire), a proportion of wages, salaries and allowances for the staff and community members participating in nutrition activities, and may include capital costs for a proportion of new facilities, as well as equipment and motor vehicles.

**Administration classification:** This is composition analysis by MDA. Within each sector, nutrition spending is allocated across a number of MDAs. When presenting this data, it is important to ensure that observations are made on spending on the enabling environment, monitoring and surveillance and research agencies. If NGOs are major service providers, their spending should be captured here and distinguished from the government.

**Lancet framework:** Composition analysis can also be done in line with the Lancet framework, including: (i) nutrition specific; (ii) nutrition sensitive; and (iii) enabling environment.

**By age cohorts:** This seeks to estimate spending by age cohorts. Nutrition interventions models favour spending on mothers, infants, young children, and adolescent girls, and it is expected that these age cohorts will be the major target for nutrition related expenditure. However, nutrition interventions include all ages and data should be presented on estimates per age cohort, with observations relating to development targets and the population pyramid.

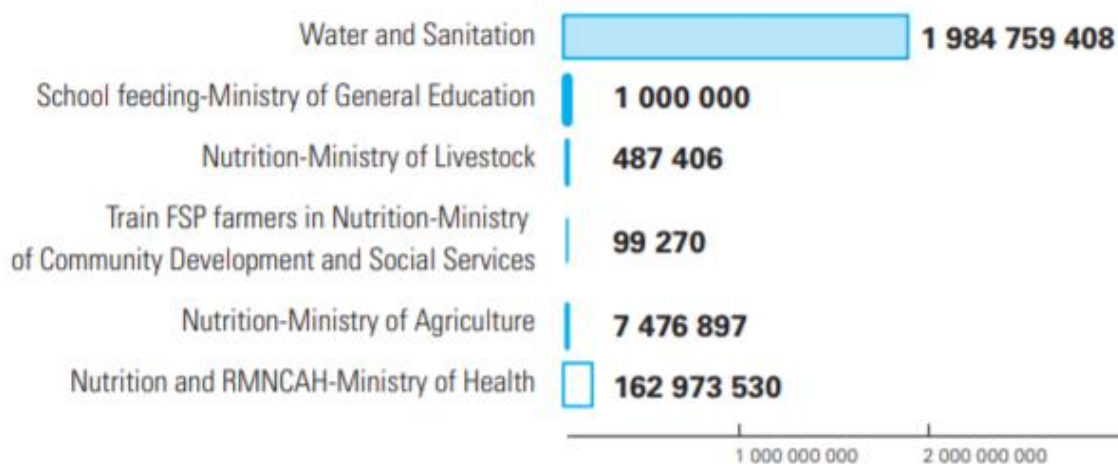
**By geographic classification:** This looks at spending by sub-national government levels and in target areas.

### Key considerations

- The total for nutrition sensitive interventions is likely to be considerably larger than the other 2 categories.
- Health, water and agriculture are likely to receive the largest share of nutrition allocations.
- Stakeholders should discuss what is included and excluded in the nutrition sensitive interventions.
- Suggested length for this section: 0.5-1.5 pages, including any graphics.

## Examples

### 2019 National Budget: Allocations to Nutrition interventions<sup>3</sup>



Source: UNICEF Zambia. 2019. Zambia Nutrition Budget Brief 2019.

**Table 3** Detailed Nutrition Programs by MDA (allocations in MK millions)

Program	2017/18	2018/19
<b>Ministry of Civic Education and Economic Development (Vote 170)</b>		
70.03- Resilience, Livelihoods, and Nutrition	-	40
<b>Ministry of Education, Science and Technology (Vote 250)</b>		
021- Nutrition and Access to Primary Education (NAPE)	-	1,450
<b>Ministry of Health and Population (Vote 310)</b>		
041 - Department of Nutrition HIV and AIDS	374	304
019 - Food and Nutrition Security Programme	2,500	1,094
023 - Malawi Nutrition and HIV/AIDS Project	-	645
<b>Ministry of Gender, Children, Disability and Social Welfare (MoGCDSW) Vote (320)</b>		
99.03 - Family Nutrition and HIV	14	13
<b>Total Identifiable Nutrition Allocation</b>	<b>2,887</b>	<b>3,546</b>

Source: 2018/19 PBB

### Key Takeaways

- ✓ The majority of identifiable nutrition budgets are spent by the Ministries of Health and Education.
- ✓ Increasing investments in social protection systems can be an effective avenue to catalyze nutrition results.
- ✓ Majority of existing nutrition budget lines, especially under the MoHP, went down compared to the previous year. This may potentially affect delivery of some nutrition specific interventions.

**About 90% (MK3.1 billion) of the total nutrition budget is for development projects such as de-worming and vitamin supplementation.**

Source: UNICEF Malawi. 2019. 2018/19 Nutrition Budget Brief. Investing in Nutrition: Building Resilience and Achieving Development for All in Malawi.

## Section 4. Financing Nutrition

### Objectives of the section

Describe the main funding sources for nutrition programs and identify potential vulnerabilities as well as opportunities for sustaining investments.

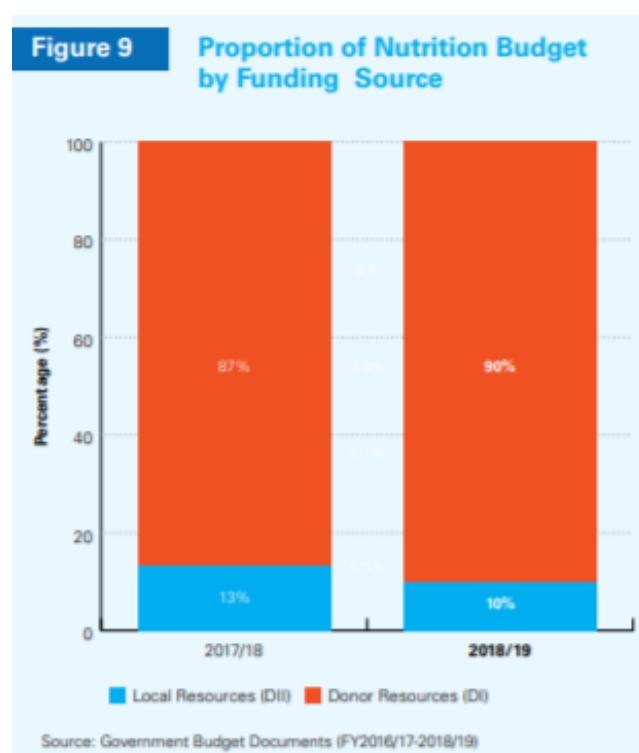
### Content

- **Financing overview:** Summarise the main funding sources, including from government, donors, NGOs, faith-based organizations, communities, private sector, etc. Indicate the amount of funding and changes over time. Also describe if there are any specific financing mechanisms, such as dedicated trust funds, pooling mechanisms, cost-sharing arrangements and sector wide approaches.
- **Key donors:** Wherever possible, list the key donors and the major programs they support, including any agreements or conditions that govern funding. Also report whether donor support is recorded in government budgets (on-budget support) or not (off-budget support) and if there is a mechanism for tracking the flow of external resources to nutrition services.
- **Additional financing options:** Highlight options for the government to expand fiscal space to increase spending on the nutrition system.
- **Cost of food:** highlight recent trends in food prices as measured by the overall CPI and zooming in on food inflation. Under this we could look at trends - YoY inflation for food and specific items such as meat, fish, fruits, vegetables.

### Key considerations

- Assess trends over time in the financing of nutrition.
- Verify data and key conclusions with key government officials and donors.
- Also utilise global databases on ODA flows.

### Example



Source: UNICEF Malawi. 2019. 2018/19 Nutrition Budget Brief. Investing in Nutrition: Building Resilience and Achieving Development for All in Malawi.

## Section 5. Budget Credibility and Execution (Optional)

### Objectives of the section

Evaluate the credibility of the nutrition budget (i.e. the relationship between budget allocations and actual expenditures) and the capacity of implementing agencies to spend available funds as intended.

### Content

- **Budget credibility:** Describe any major variations between approved budget and actual spending on nutrition budgets and how this may have changed over time.
- **Budget execution:** If data allows, compare the funding released by the Ministry of Finance or Treasury to the funding utilised by the different ministries that deliver nutrition services.
- **Challenges:** Identify any underlying causes of poor budget credibility and execution, including systemic problems and sector-specific issues such as leakages and persistent in-year budget cuts.
- **Key Observations and recommendations:** Implications on protecting all children using evidence from PEFAs, PERs and other analysis and evaluations.

### Key considerations

- This section is optional and should only be developed if you can acquire detailed information on budget implementation for specific nutrition programs. This can be an important section in contexts with weak expenditure controls and weak budget implementation, resulting in massive deviation between the approved budget and actual outturn.
- At a minimum this section should provide comparisons between the approved budget and budget outturns. You are encouraged to analyse mid-year, in-year and annual expenditure reports to assess variances between approved and executed nutrition budgets.
- If data allow, compare the funding released by the Ministry of Finance or Treasury to the funding utilised by the different ministries that deliver nutrition services.
- In practice, budgets are rarely implemented exactly as approved. This can be for legitimate reasons, such as adjustments in policies in response to changes in economic conditions, or for systemic issues like mismanagement, poor planning, unauthorised expenditures, low absorption capacity, fraud, delayed releases.
- It is encouraged that PEFAs, PERs, PETS and other public finance analysis evaluations are used to highlight challenges, regarding bottlenecks, leakages and other systemic challenges in the PFM system.
- Suggested length for this section: 0.5-1.5 pages, including any graphics.

### Example

**Table. Nutrition and overall budget execution rates, 2014/15 and 2015/16 (Tanzania)**

Source	2014/15		2015/16	
	Nutrition budget execution rate	Total budget execution rate	Nutrition budget execution rate	Total budget execution rate
Government	88.3%	87.0%	81.6%	66.3%
National	88.7%	85.9%	83.5%	62.5%
Local	85.8%	89.0%	70.9%	72.6%
Off-budget grants	76.9%	NA	88.7%	NA

## Section 6. Decentralisation of Nutrition Budgets (Optional)

### Objectives of the section

Identify and analyse variations in public spending on nutrition across different levels of government, or territorial units of the country. If information is available, comment on subnational level capacities to handle the devolved nutrition functions, including budget planning and execution and whether devolved functions have been supported with budgets and what type of budgets those are.

### Content

- **Decentralisation context:** Discuss the nutrition functions that have been devolved/ decentralised and the degree to which the nutrition budget has been accordingly decentralized.
- **Sub-national funding guidelines:** Describe types of funding (local revenue and transfers from central government), how funding is distributed to different regions (through a formula, grants or a combination of both), which nutrition activities are funded by own revenue, and the implications on the equity of spending.
- **Sub-national spending trends:** Explore trends in nutrition spending by existing sub-national entities and the composition of budgets – e.g. by comparing the % of total budget spent on nutrition. Depending on data availability, you could also include analysis of regional spending disparities here. For example, are there regions where there is a higher concentration of NGOs and donors than others?
- **Equity:** Include observations on spending trends compared with the size of the child population/ child poverty and specific nutritional indicators (regional stunting/wasting) across all sub-national areas; between urban and rural and, if appropriate, including remote areas.

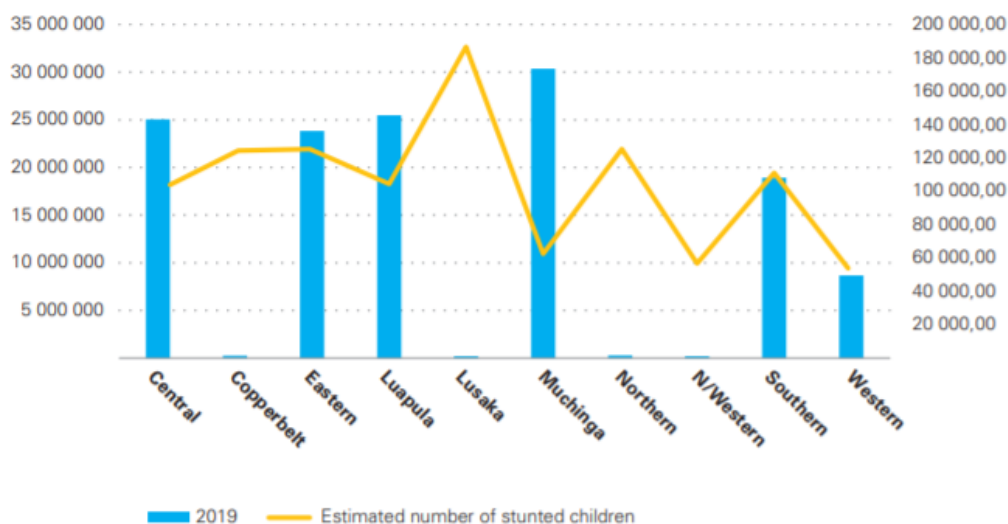
### Key considerations

- This section is optional and should only be developed if a considerable number of nutrition services are devolved/decentralized. The section will also depend on availability of information, noting the challenges in obtaining reliable and consistent budget information across multiple levels of subnational government.
- Decentralization refers to the transfer of responsibility and authority for planning, management, fundraising, resource allocation and other functions from a central government and its agencies to: (i) levels of local government; (ii) semi-autonomous public authorities or corporations; (iii) non-governmental and voluntary organisations; and/or (iv) field units of central government ministries or agencies.
- Devolved nutrition functions are usually spelt out in national constitutions. It is therefore important for you to do a legislative review of nutrition responsibilities by level of governance.
- Decentralised funding can be distributed to sub-national entities directly from the Ministry of Finance or Treasury or be channelled through a central institution – e.g. Ministry of Decentralization, Ministry of Territorial Administration, Ministry of Interior, Local Government Finance Agency, Grants Commission – which will also establish reporting and accounting practices. The national institution responsible for sub-national financing is likely to have the latest and most detailed information on budgets and performance indicators.
- The primary structures used to finance sub-national governments – grants and formulas – need constant monitoring and revision to ensure that they are equitable and efficient.

- Data challenges will be less where sub-national governments are connected to the national integrated financial management information system (IFMIS), which can significantly boost transparency and accountability.
- Suggested length for this section: 0.5-1.5 pages, including any graphics.

### Example

**Allocation vs. Estimated Number of Stunted Children**



Source: UNICEF Zambia. 2019. Zambia Nutrition Budget Brief 2019.

## Section 7. Policy and Other Structural Issues

### Objectives of the section

This optional section provides a space to highlight any other important issues and reforms that impact on nutrition spending that have not been discussed above

### Content

- Highlight any policy and legislative gaps for effective nutrition.
- Describe any challenges regarding coordination of financing, efficiency and equity of spending.
- Discuss research and data gaps.
- Discuss implications of new benchmarks, standards and changing economic and political situation.
- Using bullet points, summarize key findings and the implications on protecting all children.
- Highlight any challenges related to identifying nutrition-related spending items e.g. with the chart of accounts, existing budget classification systems.
- Highlight challenges with transparency and accountability for nutrition budgets.
- Highlight any issues related to procurement and supply.

### Key considerations

- Policy, administrative, legislative and institutional changes can have far reaching impacts on the delivery of nutrition services, and these changes should be noted in the budget brief.



- The policy and institutional changes also have budget implications. It is therefore important to assess their likely impacts on the creation of a sustainable protective environment for all children.
- New policies might be pursued without increasing the sector budget. In fact, there is often a lack of coherence between nutrition policy and plans and budget allocation. This section should therefore highlight the link between nutrition planning and budgeting.
- This section can also be used to highlight pertinent research that can help make the case for increasing budget allocations to nutrition, such as costing exercises or a cost of inaction study, or improving the use of existing budgets, such as through poorly designed targeting policies.
- Suggested length for this section: 0.5-1.5 pages, including any graphics.

## Example

### PART 7 NUTRITION GOVERNANCE AND POLICY CHALLENGES

#### a) Food and Nutrition Bill

While there is a good enabling environment for the implementation of nutrition interventions in Malawi, there is no law that governs the food and nutrition sector, including financing, management and distribution of nutrition-related resources. Sustaining the gains in nutrition requires strengthening nutrition governance. Therefore, the Government is encouraged to speed up the approval of the Food and Nutrition Bill so that it becomes law by end of 2019. The Bill was submitted to a cabinet committee for review.

#### c) Efficiency of Nutrition Spending

Very little is known about the efficiency and equity of nutrition expenditures in Malawi. In this regard, there is need to institute a process to measure efficiency, equity and transparency of nutrition spending, including through public expenditure reviews and other financial diagnostics. Drawing inspiration from regional comparators, such as Tanzania, it may be time for Malawi to consider undertaking a public expenditure review (PER) of nutrition.

Source: UNICEF Malawi. 2019. 2018/19 Nutrition Budget Brief. *Investing in Nutrition: Building Resilience and Achieving Development for All in Malawi*.

## References

1. Bhutta et al. (2013). Evidence-based interventions for improvement of maternal and child nutrition: what can be done and at what cost? *The Lancet (Maternal and child nutrition series)*. Vol. 382 (9890). pp 452-477.
2. Black et al. (2013). Maternal and child undernutrition and overweight in low-income and middle-income countries, *Maternal and Child Nutrition. The Lancet (Maternal and child nutrition series)*. Vol. 382 (9890). pp 427-451.
3. Fracassi, P. Picanyol, C. (2015). *Tracking Government Investment for Nutrition at Country Level*. Oxford: SUN Movement Secretariat and Oxford Policy Management.
4. UNICEF. (2018). [Working Together to Secure Nutritious Diets Food Systems for Children and Adolescents](#). New York: UNICEF.

## ANNEX. SAMPLE OUTLINE

### **Key messages and recommendations**

- List in order of priority

### **Introduction**

- Objective and rationale of the budget brief
- Methodology for the nutrition budget analysis
- Caveats and limitations

### **Section 1. Nutrition Overview**

- National policies, strategies and plans on nutrition
- Key nutrition statistics/indicators
- Nutrition institutional framework, including coordination mechanisms
- Key takeaways

### **Section 2. Size and Trends in Nutrition Spending**

- Total nutrition spending in nominal and real terms in a fiscal year
- Total spending as a % of GDP and as a % of total government expenditure over time
- Per child spending
- Priority of spending in relation to other areas
- Total spending in relation to other countries
- Key takeaways

### **Section 3. Composition of Nutrition Spending**

- Spending based on Lancet framework: nutrition specific, nutrition sensitive, enabling environment
- Spending by program
- Spending by age group
- Spending by institution
- Spending by economic classification
- Key takeaways

### **Section 4. Financing Nutrition**

- Overview of sources of nutrition financing
- Key donors
- Financing challenges and options
- Takeaways

### **Section 5. Budget Credibility and Execution (Optional)**

- Budget credibility
- Budget execution
- Challenges
- Takeaways

### **Section 6. Decentralisation of Nutrition Budgets (Optional)**

- Fiscal decentralization context
- Nutrition spending by different geographic areas
- Sub-national financing policy and other issues
- Key takeaways

### **Section 7. Nutrition Policy and Other Structural Issues**

- Key nutrition policy and systemic issues
- Other challenges
- Takeaways

### **Annex 1. Table of nutrition-related budget lines included in the analysis**