## **Assessing readiness for costing**

# of a common results framework or national nutrition plan

The Scaling Up Nutrition (SUN) Movement is a global movement to catalyse country action towards ending malnutrition in all its forms. Member countries commit to developing a framework to prioritise multisectoral nutrition actions for coordinated implementation. Whilst the shape and form vary across countries, this is typically referred to as a **common results framework (CRF)**—often presented similarly to a logical framework (logframe). The CRF often serves as the foundation of a more detailed **multisectoral national nutrition action plan (NNP).** The CRF or NNP is typically endorsed at the highest level and guides collective implementation and resource allocation for nutrition. The Department for International Development (DFID)-funded Maximising the Quality of Scaling Up Nutrition Plus (MQSUN+) project (2016-2020) provides technical assistance to SUN countries and the SUN Movement Secretariat to support this process. This guidance note and its associated Excel® template are part of a forthcoming toolkit of resources for the multisectoral nutrition planning process.

A common results framework (CRF) and/or multisectoral national nutrition action plan (NNP) can serve as the foundation for coordinated implementation for nutrition. Accurate estimates of the resources required to implement a CRF or NNP are essential for planning, resource mobilisation, prioritisation and reallocation. For instance, policymakers and others can use costing data to monitor resource use and inform the allocation/reallocation of limited resources to maximise efficiency and nutrition impact (Johns et al, 2003). The SUN cycle (Figure 1) depicts where cost estimation fits within the planning and implementation cycle.

Costing a CRF or NNP can be complex and time consuming given the activities across sectors and actors. To aid in this process, Maximising the Quality of Scaling Up Nutrition Plus (MQSUN+) developed a template and related guidance to assess if a CRF or NNP contains the details and information required for costing. This note (and corresponding Excel® template) aims to assist countries—specifically policymakers, programme managers and technical assistance providers—to assess whether their CRFs or NNPs are ready for a detailed and accurate costing to be undertaken. This note is meant to serve as a guided process and not a prescriptive approach. Countries should adapt the guidance to what is most appropriate to their context, capacity and available resources.

Conducting this costing 'readiness' assessment prior to initiating the full costing activity can lead to a more efficient, timely and accurate costing process, by identifying and addressing any gaps or issues upfront. For instance, the assessment will

Figure 1. SUN's multisectoral nutrition planning process.



From: <a href="https://scalingupnutrition.org/share-learn/planning-and-implementation/">https://scalingupnutrition.org/share-learn/planning-and-implementation/</a>

highlight if any of the activities under each result area would require additional detail or restructuring to be costed. Thereafter, any identified gaps or required clarifications could be addressed to further prepare the CRF/NNP for costing. Utilising the corresponding Excel® template can provide a helpful reference framework for the costing team which can save time in collecting the required costing data. As well, undertaking this assessment can build capacity and understanding amongst policymakers of the level of detail required for costing, which can improve future planning and prioritisation efforts.

This guidance note can also be used by the CRF/NNP development committee, such as the National Scaling Up Nutrition (SUN) Secretariat, during the planning process to guide the initial CRF/NNP development. In this way, the required level of detail could be considered and included, if possible, from the start which may assist in a more efficient and timely costing.

This note is divided into three main sections. The first section provides background on costing, the second describes the MQSUN<sup>+</sup> costing readiness assessment process and the third provides guidance on applying the Excel® assessment template.

## Defining 'costing'

Costing refers to determining the resources needed to implement an intervention and its activities so as to achieve an objective or strategy target. The purpose of the costing, as well as available data and time constraints, can determine the approach to be adopted and the level of detail required. For example, micro-level costing is used to determine the costs of one specific service or intervention, often at one particular site/setting. It requires the in-depth collection of primary data on every input/resource used at the implementation site to arrive at a cost per patient/outcome per annum.

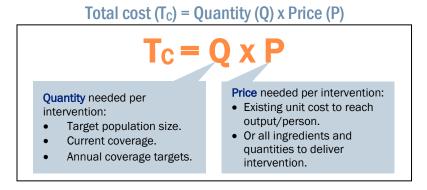
Macro-level/aggregate costing is mostly used for higher-level cost estimates of policies or plans (such as CRFs or NNPs) to estimate the costs of scaling up a range of interventions across the country usually over more than one year. An NNP often covers a five-year period—hence the costing tends to be more high-level estimates. In comparison, a one-year annual operational plan requires more detailed costing. Macro-level/aggregate costing can also be used when detailed information on resource requirements are not available. The costing approach and principles guide the specific data requirements necessary to undertake the costing.

In the cost estimate process, all the ingredients/inputs required to implement the activities are identified and quantified and a price attached to each. In addition, all the outputs/targets are defined and quantified to calculate the total cost to achieve the scaled-up targets. The rate of scale up is therefore important, as is the baseline coverage (at the beginning of the time period being costed). For each intervention being costed, the basic equation—**Total Cost = Quantity x Price—**is applied (**Figure 2**) with the data requirements for each variable, usually per year, for the period covered by the CRF or NNP. More specifically, once the cost of an ingredient is obtained (**Price**), it is multiplied by the total number of ingredients required to achieve the target at their rate of scale up (**Quantity**) to determine the full activity cost (**Total Cost**). Then the costs of all the activities, as listed under each policy objective, are summed to arrive at the overall cost of the policy.

Often NNPs are too comprehensive or optimistic without considering the limitations of available funding. Estimating the costs of the NNP components can assist the policymakers and implementers to prioritise within their resource constraints. For instance, the number of activities can be adjusted to fit the available amount of funds allocated in the budget—ensuring that the expenditures do not exceed the budget for achieving the intended CRF/NNP targets. Alternatively, additional funding could be mobilised to allow for the full achievement of the targets laid out in the CRF/NNP. If there is a prescribed budget, the costing team needs to find a balance between including fewer number of

activities or interventions or reduce their targets, based on available budget vs. including many activities at maximum scale up for an optimistic scenario.

Figure 2. Basic equation applied to each intervention being costed.



## Assessing 'costing readiness'

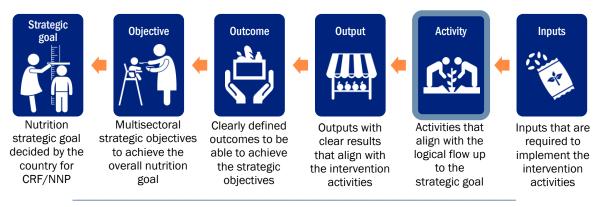
In order for a CRF/NNP to be costed, as highlighted in the previous section, there are aspects regarding how the activities are conceptualised, defined and measured/quantified that are required to enable an accurate estimate of the resources needed to implement them. Determining a CRF/NNP's 'costing readiness' refers to identifying the aspects of the CRF or NNP that need to be further developed in order to be costed and actionable.

To this end, before initiating the costing of an NNP or CRF, MQSUN+ uses a simple approach to assess its costing readiness that considers three initial aspects. These relate to 1) the **logical flow of the interventions and their activities** (Figure 3), 2) sufficient **intervention/activity detail** and 3) their **coverage rates** (current and future targets), as explained further below. Beyond these three criteria highlighted in this note, subsequent review of the availability of costing data (unit costs, pricing schedules, expenditure records of key implementers etc.) should also be undertaken and these data collected, collated and reviewed (for their accuracy and applicability) by the costing team.

### Logical flow of an intervention

Before piecing together data to estimate costs, the interventions (and their activities) must be logically and clearly described and defined, such that they will lead to the outputs and outcomes which will achieve the objectives and ultimate goals of the CRF or NNP. Similar to the CRF, a results-based logframe (as highlighted in **Figure 3**)—which outlines the linkage between objectives, outcomes, outputs and interventions and their activities—can help illuminate this.

Figure 3. The logical flow of an intervention.



This is important for costing purposes, because if the linkages are not clear, it could result in an overestimation of costs of irrelevant interventions/activities or underestimation of the costs where obvious interventions are missing.

Therefore, the first step of the costing readiness assessment is to ascertain whether the proposed interventions and activities and corresponding outputs are the logical steps needed to achieve the outcomes and if the included outcomes are the logical results to achieve the strategic objective and overall goal. In addition, activities must be appropriately separated (rather than lumped together) so as to ascertain the targets and, hence, quantities for each intervention in order to cost them.

It is also important to link outcomes with activities and not simply with strategies. For example, "Scale up baby-friendly health facility initiative to...." is not a clear activity but more so the strategy, as it does not indicate what activities will actually be implemented to achieve the scale up. In this example, the costing team would require more intervention activity details, as they would not be able to (and should not) guess at what the actual activities might be.

If the assessment finds that many of the interventions or activities in the CRF/NNP do not have a logical flow, then it is advisable to address these issues before moving on to assess the intervention details and coverage rates.

#### Sufficient activity details

Not only must the interventions and their activities be clearly identified, but they must also be described in adequate detail in terms of the what, how, when and by whom they will be delivered (e.g. facility-based nurses or community health workers) with their frequency per annum. For example, 'national campaigns' needs to be described in terms of the types of campaigns (TV, radio, social media, billboards) and their frequency and duration (e.g. TV adverts lasting five minutes to be aired three times a week on two TV stations, over a period of three months, every year for the five years). Table 1 highlights a few examples of activities that are well-defined and a few that are less defined. Beyond activity description, the following details can benefit the costing team and should be considered during the readiness assessment.

Cost components: Some insight into the type of cost components (ingredients) of the interventions would also be beneficial. For example, for the promotion of breastfeeding, the detail of who is doing what, how often and with what resources is necessary (e.g. community health workers in every district handing out colour flyers every week, using bicycles/walking/local transport). Another example relates to training courses; that is, details would be needed on the anticipated number of participants and duration of the course, as well as, whether participants would require accommodation or transport arrangements/reimbursements. Printed materials required for the training would need to be costed as well.

**Implementing agency:** For each activity, it is also useful to document the 'Lead Agency' that indicates which ministry/partner/implementer is to lead or undertake the implementation, as this could have implications for the costs. This information is not only useful for the planning and coordination aspects of the implementation but also critical for the costing team to identify potential sources of expenditure data of existing programmes which can inform the costing.

**Unit costs:** A key challenge faced by the costing team is when the available unit costs are in 'units of measure' that are different to the way the intervention and its target measure are defined. For example, there may be a unit cost to run a TV advert for five minutes, but the outcome measurement is the number of persons reached by a TV advert. Some calculation, or assumption, about how many people would be reached by each TV advert would be necessary. Therefore, additional information about any existing unit costs would also be useful to the costing team. These references could be listed in the CRF/NNP or provided to the costing team separately. The first activity of the costing

team, following the readiness assessment, will be the identification and collection of any existing unit cost data, either from literature, existing databases or from the implementers.

**Existing available resources:** A good CRF/NNP would also indicate if any resources are already available and committed to each intervention. For example, if the Lead Agency on a particular activity is the Ministry of Health, the 'Available Resources' could indicate that salaries for the Nutrition Managers in each sub-region are paid for by the Ministry of Health and that the World Food Programme is providing a specific commodity (such as nutritional supplements for school lunches) for a specified number of beneficiaries for a specified period of time. The costing team will then indicate that these costs are being met and will be added to the funding landscape (available resource projections) so that the funding gap estimate excludes their costs since they are covered.

Table 1. Examples of activities within a CRF or NNP.

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Less-defined activities	Strongly-defined activities			
Provide zinc supplementation for children 0-59 months.	For all live births, provide 20 mg zinc per day for 10-14 days for children 6-59 months of age and 10 mg zinc per day for 10-14 days for infants 0-6 months.  Annual targets = 35% (base, 2017), 40%, 45%, 50%, 75%, 90% of children under 5 years.			
Conduct trainings to improve the nutrition workforce.	Conduct 15 trainings (with approximately 30 participants each for 2 days, non-residential) annually on infant and young child feeding for village health workers at district health offices.			
Improve access to agricultural inputs (e.g. seeds of nutrient-rich crops and fertilisers) for vulnerable families (e.g. those in receipt of social protection).	Agriculture extension workers will distribute one bag of seeds and one bag of fertiliser, per quarter, to households receiving social protection.  Annual targets = 0% (base, 2018), 20%, 30%, 40%, 45%, 50% of households receiving social protection.			
Enforce the International Code of Marketing for Breastmilk Substitutes.	Promote and support exclusive breastfeeding until 6 months of age through pamphlets (1 page, colour) given to women during immunisation visits with counselling (by nurse during every immunisation visit).  Annual targets = (no baseline), 45%, 55%, 60%, 70%, 80% of mothers during their babies' immunisation visits.			

## Current and targeted coverage of an intervention

Coverage refers to the population reached by an intervention or activity. In order to undertake the costing, the current or baseline coverage (where applicable) and the annual coverage targets for each intervention (over the period of the NNP) are required. This information is used to calculate the quantities of the activities and their ingredients needed annually by which the unit costs will be multiplied. For example, for the last example in **Table 1** above, that of promoting breastfeeding, using the target of 45 percent of mothers in Year 1 to be provided with a pamphlet, the costing team will multiply the total numbers of live births in Year 1 by 45 percent to estimate the numbers of mothers who may attend immunisation clinics and, therefore, the numbers of pamphlets that need to be printed. The unit price of printing each pamphlet is then applied to this number.

The costing readiness assessment should consider if the indicator of coverage is sufficiently specific, clear and measurable. This requires the inclusion of:

- The target population (e.g. school-going children aged 7 to 12 years).
- The population size (the denominator) of the target group.

- The projected number (or percentage) to be reached (the numerator) per annum.
- The reference/source and year of the baseline (current or most recently available) coverage.

Where the targets are reported as rates or percentages—such as 'percentage of children exclusively breastfed' or 'vitamin deficiency rates amongst children'—the costing team would require additional detail on the size of the target population (denominator) so as to quantify the volume of activities to achieve these outcomes. Whilst some of these data will be collected or calculated by the costing team, they would still need programmatic detail and guidance to calculate the quantities of activities required. These data and insights could be collected through individual interviews with the relevant programme and monitoring and evaluation (M&E) managers or through stakeholder workshops. The latter are useful for relatively new or innovative interventions that require more design and definition and where setting their targets can be quite challenging without baseline coverage data. It helps the costing team to know which interventions are currently being implemented and by whom, and which are completely new and might require a normative ingredients-costing approach to build up the unit cost of how these interventions should be implemented (as opposed to costing existing interventions).

Many activities (such as trainings, M&E or supervision activities) may not have baseline coverage or annual targets, but would be one-off, annual events or ongoing efforts. The CRF or NNP would need to indicate for these types of activity whether they are likely to be one-time occurrences in the first year, repeated once (or more) annually, or would be ongoing efforts throughout the intervention.

## Applying the costing readiness assessment approach

## **Checklist and rating**

Based on the three criteria outlined above, the MQSUN+ costing readiness assessment applies a rating to each activity listed under each result/outcome area (according to the checklist in **Box 1**), to quickly identify those needing additional adjustment or additional detail to enable the costing to occur. MQSUN+ typically used the following rating (**Table 2**), but this could be further modified to the specific needs of the country.

Table 2. Recommended ratings for assessing the readiness for costing of activities/interventions.

#### 0 = Not ready for costing

- 1 = Needing significant additional detail, or rework
- 2 = Average but needing some detail, tweaking

#### 3 = Adequate for costing

N/A = not applicable (i.e. activity does not need to be costed)

c.e.= costs estimates are listed elsewhere within the CRF/NNP and should not be estimated twice (double-counted).

c.c. = costs are covered by available funds or are currently implemented within existing budgets and not requiring additional funding. For example, Ministry of Health nurses who already perform immunisation services would not require additional funding for their time to also give mothers a short talk and brochure on breastfeeding. Another example would be agricultural extension workers who routinely visit rural farming communities, as part of the Ministry of Agriculture's budget. They would not need their time to visit households to be costed but the costs of the nutritional agricultural products being provided would be included.

The questions in **Box 1** provide the criteria against which to assess the readiness for costing of each intervention and their activities in the CRF/NNP. These questions are not necessarily meant to be directly answered when assessing each activity but rather to guide consideration of if the activity, and CRF as a whole, has the necessary details for costing.

### Box 1. Checklist for assessing readiness for costing.

#### A. Logical flow (goal ← objective ← outcomes ← outputs ← interventions/activities)

- ⇒ Will the outcomes result in the objective being achieved?
- ⇒ Are the activities the logical steps/interventions needed to achieve the outputs and outcomes?
- ⇒ Does every objective have adequate and logical interventions and activities indicated?

#### B. Intervention and activity detail

For each intervention and its activities, are the following provided:

- ⇒ An adequate description of the intervention and activity?
- ⇒ Each activity separated into separate rows in the logframe/CRF?
- ⇒ The ingredients required to carry out the activities? e.g. personnel, drugs, consumables, capital good, overheads (or could these be obtained from implementing partners?)
- ⇒ The quantities of the ingredients (or could these be obtained from implementing partners)? Will additional staff (and what level) be required for the whole period or only a specific time/quarter/year?
- ⇒ The frequency of the activity/intervention per year?
- ⇒ Is it noted which government ministries, nongovernmental organisations, private entities or others are already undertaking these activities?
- ⇒ Are any existing unit costs of these interventions noted? If so, is the reference/source provided?

#### C. Current and targeted coverage

- ⇒ Is the target population clearly indicated?
- ⇒ Is the baseline (current or most recently available) coverage provided (where applicable) for each intervention or activity?
- ⇒ Are the year and reference/source of the coverage rate provided?
- ⇒ Are the units of measure provided? e.g. percentage of school-going children 5-17 years.
- ⇒ Are annual targets provided (where applicable)?
- ⇒ If targets are provided as percentages, are the denominators provided (so that the annual quantities can be calculated)?

## Using the 'costing readiness' Excel® template

The corresponding Excel® template can be used to execute and document the costing readiness assessment in a user-friendly manner. This template could also be used from the beginning of the CRF planning process to document the CRF and ensure required details are collected and included from the start. The following steps are recommended to complete the assessment using the Excel® template:

- 1. **Document your policy plan details:** In **tab #1**, enter the policy document details at the top of the sheet. Then enter the goal(s) and objectives.
- 2. Elaborate your CRF in logframe format: In tab #2, document the CRF in a logframe format, as briefly described in the "logical flow" section of this note. Columns A-Q provide the necessary details to include in your framework (delete columns, e.g. for annual targets, if too many). Each specific intervention/activity included should have its own row (e.g. do not lump all the activities for one result into one cell). Additional columns or rows can be added as required. Do not delete or overwrite the columns R to AD as these will be used for the assessment.

- 3. Complete the costing readiness assessment: In columns R-Y (tab #2), rate each activity in each row, using the rating scale provided, as described in this note (reference cell R22, in Excel®). The questions provided in Box 1 (also included in the Excel® template) should be used to guide the rating. Depending on how complex the CRF/NNP is, the assessment of its costing readiness could take two to five days to undertake. It is recommended that this assessment be done in a two-step approach:
  - First, assess the **logical flow** (column R in Excel®) (**Figure 4**). As noted previously in the brief, if this part of the assessment finds that many of the interventions or activities in the CRF/NNP do not have a logical flow, then it is advisable to address these issues before moving on to assess the intervention details and coverage rates.
  - Once the logical flow is mostly agreed, you can move on to assess the remaining assessment questions (and re-assess the logical flow questions based on any changes).

Figure 4. Excel® template snapshot for assessing individual activities/interventions for costing readiness.





- 4. **Conduct automated scoring:** Once step 3 is complete, column AB (overall score) will find the average score for all the questions under that activity and will colour code the total cell, where:
  - o Green = ready for costing.
  - Red = not ready for costing.
  - Yellow = extra work is required for that intervention.

5. Develop narrative/summary report: Depending on who is completing the readiness assessment and for what purpose, it is suggested that a corresponding narrative report be developed to provide additional detail on the assessment and gaps identified. For example, the Excel® template only includes a quantitative score based on the grouped assessment questions, whereas a narrative description could provide details on the specific gaps, clarifications or missing information to justify the scoring and inform improvements. This can, for example, be structured by strategic objective level with a brief summary of the assessment and scoring of the activities under this objective. The narrative should, therefore, be completed alongside the Excel® template for optimal utility.

Also as part of the narrative, the assessor can summarise each objective's overall readiness for costing (by simply using the most common rating given to activities within each objective), so as to provide feedback to the developers of the CRF/NNP on areas needing improvement. An example of such a summary/overall rating for each strategic objective, in terms of its readiness for costing, is shown in **Figure 5**.

Figure 5. Example of a summary rating of each CRF strategic objective's readiness for costing.

Example of a summary rating of each CRF strategic objective's readiness for costing.			
Strategic Objective			Readiness for costing narrative assessment
S01	0	2	While some of the activities within this SO have sufficient detail for costing, others need further detail before an accurate costing can be completed, refer to the narrative report for additional details).
S02	•	2.5	The activities within this SO are mostly ready for costing, although a few may require some additional details.
\$03	0	2	While some of the activities within this SO have sufficient detail for costing, others need further detail before an accurate costing can be completed, refer to the narrative report for additional details).
S04	•	1	Most activities within this SO require significant additional details before costing can be done
Overall CRF	0	1.9	The CRF in its current state is mostly not ready to be costed. The interventions for each result area need further development in the details required]. Some activities do have sufficient detail for costing and these could potentially be costed while review and revisions of the remaining activities are being completed.

#### Addressing identified gaps and proceeding to costing

Based on the results of the readiness assessment, it is suggested to review and revise the specific activities/interventions that were graded yellow, orange or red. The costing process will be greatly assisted if the readiness assessment recommendations are actioned and improvements are made to the CFR/NNP prior to completing the full costing exercise. However, given the iterative nature of the costing process, it is not necessary to have all activities rated green before moving on to costing individual activities/interventions. The costing team can move forward with costing activities that have sufficient detail (if rated green), while the necessary gaps of the remaining activities (those rated yellow, orange or red) are being reviewed and revised by the CRF/NNP development committee or policymakers. The time it takes to implement these recommendations will vary depending on the required additions/corrections.

Following this exercise, the CRF/NNP would be ready to be fully costed. The level, methodology and time required for costing will likely vary across CRF/NNP depending on its complexity, completeness and available unit cost data. However, **assuming that the CRF/NNP is now as complete and detailed as possible for costing,** the actual costing process could take anywhere from one to six months.

Once the preliminary cost estimates are available, it is often customary for the CRF/NNP development committee and/or policymakers to review the estimates, to identify gaps or errors to be addressed and—if the resources needed are more than those available—to consider prioritisation of high-impact interventions within the NNP or possible scaling down of targets so as to be achievable within the resource constraints and/or to embark on a resource mobilisation strategy. The costing

team will likely need to adjust their cost estimates according to the direction given, which may take another week or two, depending on the required adjustments and availability of the team.

## Summary of the readiness for costing assessment

In summary, this guidance note provides some initial, basic criteria to aid in assessing whether an NNP or CRF has adequate detail for costing purposes and to identify if any of the activities under each result area would require additional detail or restructuring. This suggested process is not necessarily intended to be followed prescriptively but to provide a guided approach that countries can adapt to their specific circumstances, technical capacity and available resources and data. This guidance note does not aim to assess the overall policy/CRF/NNP in terms of its comprehensiveness, relevance, prioritisation or duplication of the interventions and objectives—that would be the responsibility of the policymakers and its development committee—nor does it provide an in-depth insight into costing approaches, methods and principles, which would be the expertise of the costing team. Some additional useful resources related to these areas are included in the following section.

Although NNPs or CRFs may not need to be as detailed as annual operational plans (which probably need to be developed by each sector that will be implementing the proposed interventions), they nevertheless need sufficient information for the high-level, resource-needs estimations to be generated. Based on MQSUN+ experience, using this costing readiness approach can facilitate an improved understanding of and enhance the costing process—leading to more efficient and accurate cost estimates.

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MQSUN+ belongs to the Technical Assistance for Nutrition (TAN) programme with partners Nutrition International and the Emergency Nutrition Network to strengthen the capacity of the 60 countries within the SUN Movement to deliver policies and programmes which reduce malnutrition.

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