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MODULE 4: Costing and Financing for Nutrition

This module is structured around six key steps and considerations, detailed below, and is accompanied by featured tools and additional resources:

- 4.1 Assessing Readiness for Costing
- 4.2 Estimating Costs for Nutrition Actions
- 4.3 Conducting a Financial Gap Analysis
- 4.4 Performing a Nutrition Budget Analysis
- 4.5 Tracking Nutrition Financial Investments
- 4.6 Advocating for the Nutrition Budget

Overview

Once a multisectoral nutrition plan, or MSNP ([Module 2](#)) and common results framework, or CRF ([Module 3](#)) have been developed, the information that they outline—such as strategic objectives, actions and targets across a specified timeline and for various implementing partners—will provide the details needed for a nutrition costing exercise. The CRF and MSNP will also provide the details for identifying what will be tracked and monitored financially on an ongoing basis.



Costing, financial tracking and budget analysis provide valuable insights into government allocations, expenditures and financial needs for nutrition-specific and nutrition-sensitive interventions. There is growing understanding of the importance of estimating the financial costs of MSNPs/CRFs and tracking the financing for nutrition interventions at the country level. It is also critical to understand the composition of this financing, particularly the budgets allocated by governments and nongovernment partners to nutrition actions across relevant sectors (health; water, sanitation and hygiene (WASH); education; agriculture; social protection).

Costing of nutrition investments at the country level is an essential step in the process of mobilising resources, whilst tracking these investments informs ongoing advocacy and helps ensure that funds are used to best effect. This module outlines some key methods for: assessing for readiness and costing an MSNP/CRF (which are crucial initial steps); assessing the financial gap for the costed plan (which can take place either during planning or inception); analysing the government's budget for nutrition, tracking financial investments and advocating for the resources needed to fund the plan (all which take place during implementation). This does not represent a static phase, but rather, it should be revisited and reassessed throughout and alongside the initial phases for

designing the MSNP and CRF, as well as the later phases for monitoring and evaluation, implementation and advocacy. *It is, therefore, recommended to review this module in conjunction with [Modules 2 and 3](#), as there are overlapping considerations and processes to keep in mind.*



Module 1:
Setting the Stage
for Multisectoral
Nutrition
Planning



Module 2:
Developing a
Multisectoral
Nutrition Plan



Module 3:
Developing a
Common Results
Framework



Module 4:
Costing and
Financing for
Nutrition



Module 5:
Monitoring,
Evaluation and
Learning for
Nutrition



Module 6:
Preparing for
Inception and
Implementation

The processes of nutrition cost estimation and financial tracking rely on the extent to which actions from the previous modules have been considered and completed. Here are a set of questions to consider before proceeding with costing and planning for tracking finances for nutrition: *Is there a draft or completed and validated CRF with details of the activities and nutrition actions to be costed? Is there a draft or completed MSNP with the details of objectives and actions to be tracked financially through both government and nongovernment stakeholders? Is there access to current and past national, ministry, subnational and donor budgets?*

If the documentation outlined in these questions is not available, consider revisiting the CRF operationalisation and MSNP development processes from earlier modules to ensure sufficient information is available to proceed. Budget analysis and financial tracking for nutrition can be conducted without an MSNP/CRF; however, having these plans available significantly aids in the exercise because it helps to quickly identify what will be tracked. Several costing and financial-tracking methods and tools are presented in this module and through associated resources, highlighting budget analysis in particular because it has been shown to be a simple but effective tool for countries to begin looking at their nutrition finances.



MQSUN⁺'s Approaches for Nutrition Costing and Financial Tracking in SUN [Scaling Up Nutrition] Countries guidance note provides a summary of approaches and tools that can be used by countries at the national or subnational level to cost MSNPs and track financial resources and budgets for nutrition.

In the process of costing and financing for nutrition, it is critically important to take account of four key cross-cutting considerations: advocacy, gender, capacity building and the humanitarian response situation. Details on the relevance of these considerations for this step in the process are detailed below.

ADVOCACY

Costing nutrition activities and tracking of nutrition financial allocations and expenditures are key steps in the process of advocacy and resource mobilisation. Having detailed and accurate nutrition-financing information is a powerful tool for advocating for increased funding from government and donors and is also key to holding implementers accountable for nutrition spending. The financial gap analysis of an MSNP, particularly, is important for understanding where funding is lacking, prioritising funding for high-impact activities and advocating for financial commitments to implement them. Additional information is available in **Section 4.6**.

GENDER

Financial tracking and budget analysis for nutrition are strong opportunities for gender-sensitive budgeting. Specifically, tracking the allocations and expenditures for high-impact nutrition activities that target women—and using advocacy efforts to increase funding for activities that target women and are gender sensitive—will strengthen gender equity and gender inclusiveness and further improve the health and nutritional status of women and children. Making gender-sensitive financial information available publicly enhances transparency of the impacts of government decisions in terms of gender and diversity and further enhances accountability.

CAPACITY BUILDING

Given that nutrition activities are multisectoral and do not have a public sector budget of their own but cut across many sectoral budgets, it is important to build capacity amongst both central and sectoral staff for costing, developing and understanding budgets for nutrition activities. In addition, it is important to build capacity and systems for financial tracking of nutrition activities. Countries can engage in learning and gradual improvements of financial planning and management systems for nutrition through external support or opportunities for cross-country sharing of challenges and successes.

HUMANITARIAN RESPONSE

The costing and financial-tracking process for nutrition is an opportunity to examine the level of funding for nutrition-related emergency preparedness and response actions, such as food security for migrant and displaced populations. Having costing and financial information can aid in advocating for a level of funding that is in line with the country's humanitarian context. Financial contingency planning for humanitarian emergencies and other adverse events, such as pandemics, can offer an additional safety net when the nutritional status of vulnerable populations is at risk of worsening. More details are available in [MQSUN+'s Linking Humanitarian and Development Actions brief](#).

4.1 Assessing Readiness for Costing

Costing an MSNP or CRF can be complex and time-consuming given that nutrition activities happen across various sectors and are implemented by many different stakeholders. As such, a costing readiness assessment can assist countries—specifically policymakers, programme managers and technical assistance providers—to assess whether the MSNP or CRF is ready for a detailed and accurate costing exercise.

Assessing readiness for a costing activity determines whether the MSNP and/or CRF has sufficient detail regarding intervention activities, targets, coverage, frequency and costing ingredients (elements/inputs for identifying the price needed per intervention) to be able to establish accurate cost estimates. Conducting this costing readiness assessment prior to initiating the full costing exercise can lead to a more efficient, timely and accurate costing process by identifying and addressing any gaps or issues upfront. Identified gaps or needed clarifications can be addressed to further prepare the MSNP/CRF for a full cost estimation.



MQSUN+'s [Assessing Readiness for Costing guidance note](#) assists countries in assessing whether their MSNPs/CRFs are ready for a detailed and accurate costing to be undertaken. (The guidance note can also be used during the planning process to guide the initial CRF development.) The **Excel® template** provides a simple framework to assist in this assessment, which can save time in collecting the required costing data. The framework considers three aspects: logical flow of the activities, detailed description of the activities and coverage rates for both the current and future periods.

The steps of the costing readiness assessment include (a) documenting the policy plan details (goal and strategic objectives), (b) elaborating the MSNP into a logical framework (or logframe) format (if a CRF logframe is not available) and (c) rating activities for the level of detail using the included rating scale. An automated score is produced for each strategic objective, identifying which nutrition actions or interventions are ready for costing and which need additional information to ensure an accurate and reliable costing exercise. See [Annex 3](#) for an example of conducting a costing readiness assessment in Yemen.

CHECKLIST FOR ASSESSING READINESS FOR COSTING

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

- > Will the outcomes result in the objective being achieved?
- > Do the activities constitute 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, ask the following:

- > Is there an adequate description of the intervention and activity?
- > Is there a separation of each activity into separate rows in the logframe/CRF?
- > Does it include the ingredients required to carry out the activities (e.g. personnel, drugs, consumables, capital good, overheads) or whether these could be obtained from implementing partners?
- > Does it include the quantities of the ingredients (or whether these could be obtained from implementing partners)? Will additional staff (and at what level) be required for the whole period or only for a specific time/quarter/year?
- > Is there information on the frequency of the activity/intervention per year?
- > Is there information on 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 old)?
- > Are annual targets provided (where applicable)?
- > If targets are provided as percentages, are the denominators provided (so that the annual quantities can be calculated)?

4.2 Estimating Costs for Nutrition Actions

Accurate estimates of the financial resources required to implement an MSNP or CRF are essential for planning, prioritisation, budgeting, reallocation and resource mobilisation. For the purpose of this toolkit, ‘cost estimation’ is the process of assigning a value to the resources required for nutrition services and interventions in a given setting, over a given time period, for designated target groups or populations, and with a given coverage. Cost estimation is critical for adequately allocating resources to ensure effective implementation of nutrition actions and for the process of mobilising resources.

The level of effort for estimating the costs of activities in an MSNP/CRF is highly variable and dependent on country context, available data, the number of nutrition actions to be costed and the number of sectors or stakeholders involved in implementation of nutrition interventions. Interventions with more complex delivery structures—implemented by multiple partners, sectors or stakeholders and across various locales—may take longer to cost given the complexity of detail and data needed. This level of detail is necessary, however, because ultimately, a costed MSNP/CRF will serve as a tool to initiate nutrition actions.

A [Maximising the Quality of Scaling Up Nutrition \(MQSUN\) guidance note on costing](#) finds several important elements to consider for guiding the costing process. These include ensuring that there is an operational plan in place—such as an MSNP or CRF—before costing and including all relevant stakeholders: ministries, implementers and donors. For the cost-estimation stage, the MQSUN guidance note highlights that the following information should be included:

1	Clear and exhaustive understanding of each action in the plan.
2	Implementation targets for specific actions in the plan.
3	Target coverage.
4	Current implementation and spending.
5	Recurrent and capital costs.
6	Shared (indirect) costs.

When determining how much it will cost to implement the CRF or MSNP, effective scale up is only possible when all costs associated with an intervention are included in the total cost of a plan, such as fixed and variable costs, capital and recurrent costs, human resources and staffing costs and governance and infrastructure costs (such as those for monitoring, evaluation and learning).

Assumptions around costs come down to what is included and excluded from cost estimates. Interventions that are not thoroughly and accurately costed may lead to an inaccurate estimation of resource requirements and, thus, actions that fall short of their intended outcomes.

It is also essential that both governance arrangements and nutrition staff salaries are fully costed in MSNPs/CRFs. This should include both the creation and maintenance of nutrition planning bodies

and the costs associated with systems to track programme implementation, expenditures and outcomes. Sometimes referred to as the ‘enabling environment’, the processes, governance arrangements and personnel/salaries for staff supporting nutrition actions ‘above service delivery’ are important to include in cost estimates. These may also include such things as information management, coordination, advocacy and communication, capacity building and policy development.

One thing to consider is that there may be difficulty accounting for the costs of increasing nutrition-related human capital, particularly because in many countries, nutrition-related activities are not implemented by dedicated staff. If there are dedicated staff for certain nutrition interventions, capacity-building efforts may be easier to cost in those cases. In other cases, human capital may be accounted for in sectoral budgets.

There is additional complexity related to costing nutrition-sensitive actions. The MQSUN guidance note on costing also lays out some of the issues and offers recommendations for nutrition-sensitive costing. Nutrition-sensitive interventions are generally more difficult to cost because they are more distal to the nutrition outcomes, there are more stakeholders involved in their implementation, they are often non-health-sector interventions and there is generally less experience in or standard procedures for estimating their costs. They can consist of interventions that are subcomponents of larger interventions or parts of wider/integrated programmes, respectively.

A variety of costing methods can be used when costing an MSNP/CRF, depending on the context, level of detail, time and data availability. What is critical, however, is that the chosen method is clearly understood and documented by all stakeholders involved in the exercise.



One common way to categorise costing methods is by top-down and bottom-up approaches. Top-down approaches are made by disaggregating high-level expenses into cost categories or facilities, whilst bottom-up approaches aggregate individual cost elements. Bottom-up costing approaches are generally more time-intensive but have the advantage of providing more detailed, accurate and reliable cost estimates. A common method of data collection for bottom-up costing is the ingredients-based approach, which estimates the quantity and price of all the resources needed for a given intervention or programme.

A related costing approach that is not usually classified as either top-down or bottom-up is to take the costs that exist for a current, similar programme and make relevant adjustments. This is sometimes called a programme- or experience-based approach.

Regardless of the method(s) used, it is important to fully document the approach, decisions and assumptions made so that the costing exercise is transparent and replicable. In many cases, a mix of different costing approaches is used (see **country case study from Afghanistan** for an example, as well as a **country case study for Togo**).



COUNTRY CASE STUDY

Estimating the costs of implementing Afghanistan's Strategic Plan

Introduction

The [Afghanistan Food Security and Nutrition Agenda \(AFSeN-A\) Strategic Plan \(2019-2023\)](#) was developed to translate the AFSeN-A, launched in 2017, into actions that address the food security and nutrition issues faced in the country. The goal of the AFSeN-A is to ensure that no Afghan suffers from hunger and that every Afghan is well-nourished at all times.

A costing exercise was completed in 2018 with the objective of informing programme managers of the resource requirements for improving food security and nutrition over the course of the plan's five years, as well as to be used for advocacy for resource mobilisation.

Methods

Two methods were used for the costing: the ingredients approach (microcosting) and the expenditure/budget approach. The ingredients approach was used when the cost per beneficiary was available. The expenditure/budget approach was used when detailed information on prices and quantities were not available. In those cases, the team used aggregate estimates of the cost of an activity.

The study team focused on off-budget activities and not the activities funded through on-budget funds. The on-budget funds are for government personnel salaries and benefits, operational costs and infrastructure costs for activities in the ministries' plan and is financed by the government, whilst off-budget funds are from donor budgets, such as the United Nations Children's Fund (UNICEF).

Steps

- 1) Each activity was categorised by its funding status, specifically:
 - a. Already funded under the relevant ministry's work plan.
 - b. Already funded but requires additional funding for scale up.
 - c. Field-level implementation requiring funding.
 - d. Facilitation/management/policy work with additional funding needs.
 - e. No additional resources required because funding is found in another budget.
- 2) Data were collected on expenditure/budget and/or unit costs of activities from different governmental and nongovernmental sources: government ministries and agencies, UNICEF, Food and Agriculture Organization, World Food Programme, World Health Organization (WHO), European Union, US Agency for International Development (USAID) and nongovernmental organisations.
- 3) For activities with unit costs per beneficiary, unit costs were multiplied by the number of beneficiaries for each activity.
- 4) For activities that were classified as facilitation/management/policy requiring additional funding, the aggregate cost of hiring a consultant to conduct the activity was estimated.
- 5) For other activities that did not have a cost per beneficiary, an aggregate amount was used.
- 6) The costs of activities were summed to get total costs to be funded off-budget: costs of unfunded activities, cost by strategic objective and cost by result, as well as disaggregated cost between nutrition-specific and nutrition-sensitive activities.

Planned on-budget items, such as human resources, and other operational and shared costs, like infrastructure, were not included. *Note: It would be important to gather this information to advance and improve the costing exercise.*



COUNTRY CASE STUDY (cont.)

Estimating the costs of implementing Afghanistan's Strategic Plan

Data collection

Stakeholders were approached and bilateral meetings were held with relevant ministries and partners to estimate the resource requirements for each activity. The country study team worked with these groups to collect the required information—in particular, to review the existing budget information to determine how much the ingredients / activities would cost, which of the activities were already funded and which activities were in their work plans as part of routine budgets.

Results

The total off-budget cost of activities in the Strategic Plan is projected to be US\$882.4 million, of which \$88.5 million, or 11 percent, is already committed. Some 37 percent of the cost is for nutrition-specific activities, whilst 63 percent is for nutrition-sensitive activities. For nutrition-specific activities, most of the costs are already funded but require scale up to other parts of the country. For nutrition-sensitive ones, the majority of costs are for field-level implementation.

Various scenarios were also run: If the coverage for nutritional emergency support for children under 5 years old was varied 50 percent lower or higher, then the total cost of the AFSeN-A would range from \$766 million to \$999 million, or plus or minus 13.2 percent. Similarly, if the coverage for scaling up social protection schemes was varied by 50 percent, then the total costs would range from \$811 million to \$955 million, or plus or minus 8.1 percent.

Discussion

During the data collection, the study team found that the ministries were easily able to get information on activities already planned and written into their annual plans. Costing of nutrition-sensitive interventions was a greater challenge since ministries do not have experience with implementing these interventions.

Due to the lack of information on many of the interventions, ministries were often not able to provide details on the ingredients, such as prices and quantities, required for the interventions. Instead, they only provided aggregate estimated costs for many of these activities.

Recommendations

Given that nutrition activities are multisectoral and do not have their own public sector allocation, it is important to build capacity for developing budgets and tracking finances for nutrition, as well as a mechanism for tracking process. The cost estimation has helped to identify information gaps and requirements. As more data become available to fill the gaps, the report and budget can be updated during the inception phase. An expenditure review should be conducted following inception. Finally, development of advocacy messages for funding the plan should be developed.

Suggested advocacy messages

Key messages for advocacy can be formulated to convince policymakers and donors to act on, persuade and motivate others of, and inform others on the merits of the nutrition activities. Briefing materials, such as presentations, briefs, press releases and sound bites for podium discussions, should use non-technical terminology, facts and figures, including information on:

- > The nutrition situation (causes and determinants, indirect and basic) and trends.
- > The socioeconomic consequences of malnutrition at individual, community and national levels (poverty, conflict), in total numbers (% GDP loss, total economic loss).
- > Success stories and examples to learn from (e.g. Bangladesh, Peru).
- > Potential gains for Afghanistan if malnutrition were alleviated (what it would cost, the rate of return, or the gain of the investment).

COUNTRY CASE STUDY

Costing and budgeting for the multisectoral nutrition plan in Togo

Togo's new multisectoral nutrition policy and strategic plan (Plan Stratégique National Multisectoriel de Nutrition 2019-2023, or PSNMN) were both approved in June 2019. This was the first strategic plan in the country to incorporate all sectors that have been identified as having an impact on nutrition, as well as budget lines for nutrition. The plan has an overall goal of promoting an enabling environment to improve the nutrition status of the Togolese population.

The Togo country team, with support from the WHO Focal Point and MQSUN⁺, used an activity-based Excel tool to estimate the costs of the PSNMN and to calculate the financial gap. The costing team worked closely with each sectoral group to identify the details of each essential activity contributing to the intended nutrition achievements from the logical framework. The team also collected unit costs and all other information essential for the budgeting process.

The costing methodology identified the number of targeted beneficiaries per nutrition activity and the coverage percentage at reach to get the number of beneficiaries impacted by each activity. The number of beneficiaries, along with the details of implementing each activity, led to the costs per activity. For each essential intervention or activity, data were entered into the budgeting tool, formulas and links were quality-checked and summary tables of costs were generated.

The financial gap analysis allowed for an estimate of contributions to finance the plan from various partners, including the Togolese State. Data collection involved the design of a collection sheet following the nomenclature of the strategic plan. The form was sent to financial partners who support the areas covered by the plan. A comparison of the planned contributions per strategic objective with the overall costs of the plan led to the analysis of the financial gap, which can be used for strategic resource mobilisation.

The costed PSNMN was approved in March 2020 by the national nutrition task force. Overall, the PSNMN is estimated to be funded at 56 percent. During the costing phase, it was recognised by national stakeholders that presenting the costing by nutrition-specific and nutrition-sensitive interventions would be strategically important, as the government was investing substantially more in nutrition-sensitive interventions, with agriculture a focal sector for the country. After adding this dimension, the costing highlighted that the plan is 21 percent nutrition-sensitive and 79 percent nutrition-specific; however, 68 percent of nutrition-sensitive activities will be funded by the government, compared to less than 1 percent of nutrition-specific activities.

Costing exercises can be conducted either from scratch or with available costing tools. [Table 1](#) describes various tools that can be used for strategic planning, costing and, in some cases, budgeting and tracking. Some of these tools are used at the global level for high-level planning and prioritisation of multiple interventions; however, they may include information, methods or data that may be useful at the country level. It is important to note that many of these tools require training before use, and default data may be outdated and need review and updating by users to improve accuracy and applicability to the country context.

Table 1. Tools for planning and costing with a nutrition component.

Tool	Description	Scope	Costing Approach	Things to Consider
Strategic Planning and Prioritisation Tools				
Lives Saved Tool (LiST)	A software tool that estimates the financial and human resources required to deliver a package of services and can evaluate intervention scenarios based on the impact on maternal and child mortality and morbidity and the cost associated with delivering the package of services.	Includes more than 70 maternal, newborn and child health and nutrition interventions; was updated for increased use in the nutrition community; includes stunting, wasting and some specific nutrition outcomes (low birth weight and maternal anaemia).	Ingredients-based approach.	<ul style="list-style-type: none"> Is mainly an impact tool for planning, evaluation and advocacy. Includes high-impact interventions. Links with OneHealth.
World Health Organization OneHealth Tool	A software tool for government planners that determines the financial costs associated with activities and targets outlined in a health plan and assesses estimated health impact.	Includes reproductive, maternal, newborn and child health; vaccination; malaria; tuberculosis; HIV/AIDS; nutrition; and WASH.	Ingredients-based approach which multiplies quantities by prices.	<ul style="list-style-type: none"> Includes sector-wide planning, such as scenario and bottleneck analysis, programme costing, health impact analysis, budgeting and financing of strategies. Links to health targets. Links with impact models (such as LiST). Does not cover interventions outside of the health sector.
United Nations Children's Fund (UNICEF) Equitable Impact Sensitive Tool	A web-based, free-access, analytical platform that helps decision makers develop equitable strategies to improve health and nutrition for the most vulnerable children and women.	Includes high-impact reproductive, maternal, newborn, child and adolescent health and nutrition interventions.	Incremental costing based on 'Marginal Budgeting for Bottlenecks'.	<ul style="list-style-type: none"> Uses integrated consideration of inequalities. Links with LiST and OneHealth tools. Has costing approach that is less apparent.
Marginal Budgeting for Bottlenecks	A result-based planning and budgeting tool for identifying implementation constraints and estimating the marginal costs of overcoming them.	Originally designed for maternal, newborn and child health but includes 3 nutrition interventions.	N/A	<ul style="list-style-type: none"> Is used by UNICEF Equitable Impact Sensitive Tool and the World Bank. Has costing approach that is less apparent.
Optima Nutrition	A quantitative tool for governments that assists with the allocation of current or projected budgets across nutrition programmes.	Includes vitamin supplementation programmes, infant and young child feeding education, treatment of severe acute malnutrition, treatment and prevention of diarrhoea, fortification of foods, WASH, family planning and malaria-prevention interventions.	'Cost functions' relating to the cost of service delivery, the coverage amongst targeted populations and the influence on behavioural, clinical and epidemiological outcomes.	<ul style="list-style-type: none"> Includes optimisation.¹ Has underlying framework based on LiST. Focuses outcomes on stunting and mortality in children under 5 years old.
MINIMOD (Micronutrient Intervention Modeling)	A planning and management tool for cost-effective micronutrient interventions in developing countries.	Includes micronutrient deficiencies.	Activity-based costing.	<ul style="list-style-type: none"> Includes optimisation. Looks at effective coverage of interventions. Can calculate number of child deaths averted.
Costing Preparation Tools				
MQSUN+ Nutrition Costing Readiness Assessment Tool	An Excel template and related guidance that assesses whether national MSNPs contain the details and information required for costing.	Includes country CRFs and MSNPs.	N/A	<ul style="list-style-type: none"> Requires a CRF or MSNP to be already in place. Is Excel based and easy to use. Provides concrete examples.

¹ Optimisation refers to 'mathematical programming' where the costs and cost-effectiveness of all potential interventions are assessed within the limits of the budget or other system constraints, after which the most appropriate options can then be selected.

Tool	Description	Scope	Costing Approach	Things to Consider
Costing Tools				
Food and Nutrition Technical Assistance (FANTA) CMAM Costing Tool	An Excel-based tool for estimating the costs of establishing, maintaining and/or expanding services for CMAM at the national, subnational and district levels.	Includes interventions for CMAM in children.	Activity-based costing.	<ul style="list-style-type: none"> Looks at a single type of intervention (CMAM) without impact, cost-effectiveness or optimisation.
FANTA NACS Planning and Costing Tool	An Excel-based tool to help policymakers, programme managers and implementers plan for the design, financing and management of NACS at national and subnational levels.	Includes priority nutrition interventions.	Activity-based costing.	<ul style="list-style-type: none"> Looks at a single type of intervention (NACS) without impact, cost-effectiveness or optimisation.
World Breastfeeding Costing Initiative Infant and Young Child Feeding (IYCF) Financial Planning Tool	An Excel-based tool to estimate the cost of exclusive breastfeeding.	Includes exclusive breastfeeding.	'Programme experience approach'	<ul style="list-style-type: none"> Does not include default data, impact, cost-effectiveness or optimisation.

Source: MQSUN+. *Approaches for Nutrition Costing and Financial Tracking in SUN Countries*. Washington, DC: MQSUN+; 2020: 4–5. Available at https://scalingupnutrition.org/wp-content/uploads/2020/06/Approaches-for-Nutrition-Costing-and-Financing-Guidance-Brief_web.pdf#page=4.

Abbreviations: CMAM, community-based management of acute malnutrition; CRF, common results framework; MQSUN+, Maximising the Quality of Scaling Up Nutrition Plus; MSNP, multisectoral nutrition plan; NACS, nutrition assessment, counselling and support; WASH, water, sanitation and hygiene.

4.3 Conducting a Financial Gap Analysis

Identifying the gap between how much funding is committed, allocated and planned and what is needed to implement all activities in the MSNP/CRF is important for prioritisation of activities, as well as for advocacy and resource-mobilisation purposes. This assessment is called a financial gap analysis. It can be completed at any stage in the planning and implementation cycle—provided a full costing exercise of the CRF or MSNP has been done—but it could be helpful to have prior to a new budget cycle so as to influence the budgeting process.

Different categories of funds are at play when conducting a financial gap analysis. Planned funds are those that are in preparation or in the pipeline but are not certain to be attained. Committed funds are the available amounts that have been reserved or earmarked for an anticipated activity or budget line item for later expenditure. Allocated funds are those that have been disbursed to accounts for specific activities or budget line items.

The financial gap analysis identifies government and other partner or donor funds that have been planned, committed or allocated and then subtracts those funds from the total costs of all nutrition activities in the MSNP/CRF, implemented at scale for each year of the plan. This results in an estimate of the amount still needed to fully fund the plan—or ‘financial gap’. It is also helpful to capture funding sources from government and donors at the various administrative levels, such as national and subnational, particularly when funding does not always flow directly from the central to the decentralised level.

Whilst it may not always be the case, ideally the costing exercise should present the planned, committed and allocated funds for activities in the MSNP/CRF, which can then be compared with the total costs to assess the discrepancy or gap. If the costing exercise does not include this information, the financial gap analysis may happen at a different time, such as during a budget analysis exercise. Information about the committed, allocated and planned funds can be collected from government and partner budgets and through stakeholder consultations or workshops.

The financial gap analysis is useful for keeping funders, both government and donors, accountable for their commitments. It is also a powerful tool for resource mobilisation (see **country case study for Burundi** below). By understanding which activities within the MSNP/CRF are funded and which are underfunded, targeted advocacy messages can be created for various stakeholders with the goal of increasing their financial support for the nutrition actions in their purview or key area of interest.



MQSUN⁺'s Financial Gap Analysis tool assists countries in assessing the gap between planned, committed and allocated funding for nutrition and the total cost of the CRF or MSNP. It can assess the gap for each strategic objective and for each year of the plan and includes an analysis of nutrition-specific versus nutrition-sensitive funding.



COUNTRY CASE STUDY

Analysing the financial gap for Burundi's multisectoral nutrition plan – A summary of the process, results and analysis

The Government of the Republic of Burundi joined the SUN Movement in 2013 with a commitment to improving the nutrition situation for all vulnerable persons and, by 2014, had established the Multisectoral Platform for Food Security and Nutrition. Following the expiration of its first strategic plan (2014-2017), the 2019-2023 Multi-Sector Strategic Plan was drafted with the aim of contributing to the improvement of the nutritional status of the Burundian population by significantly and equitably improving the level of food security and nutrition.

In order to mobilise the resources needed for the implementation of the new Strategic Plan, the Burundi nutrition team conducted a financial gap analysis. The total cost of the plan had previously been established at \$810,943,482,412 BIF, or US\$450,524,157 (not including government human resources and facility amortisation), and the gap analysis was therefore intended to establish the amount of committed funds and then determine the discrepancies between the available funding and the amount needed to fund the total budget. The analysis included a review of data from all ministries and organisations (international, private, public, etc.) that contribute to financing the fight against malnutrition in Burundi through their submission of a data-collection sheet.

Despite the strong commitments from the government of Burundi and technical and financial partners, it was found through the financial gap analysis that a large portion of the nutrition Strategic Plan remains unfunded. The total amount of financial gap was estimated to be \$356,421,428,197 BIF, or 44 percent of the total plan costs. Partner contributions or commitments were estimated to meet 38 percent of the total budget, while government contributions accounted for 18 percent of the total. This analysis is being used to mobilise resources, particularly for the most underfunded strategic objectives—namely, strengthening social protection for vulnerable populations and increasing availability of high-nutrition diversified foods. This analysis, paired with a robust financial-tracking mechanism, will help increase funding and hold partners accountable for their planned contributions.

4.4 Performing a Nutrition Budget Analysis

Detailed cost estimates allow governments to complete the budgeting process accurately and thoroughly. A common starting point to tracking nutrition investments is to undertake a budgetary analysis. If done routinely, this would evolve into budget tracking, which can be considered a form of financial tracking (refer to Section 4.5 for more details).

Budget analysis consists of tabulating relevant budget data and comparing budget allocations (and expenditures, when available) across years and sectors, such as health, education, agriculture, social protection and WASH. The depth of the analysis depends on the level of detail in which the budget data are presented. For example, in some countries budget data are limited to the main economic classifications in each department—for example, personnel, overhead, and capital costs within each department—whereas other countries provide budget details by programme or activity within each department.

The starting point for planning a nutrition budget analysis exercise should be engaging with the established [multi-stakeholder platform for nutrition](#) to define what to include in the budget analysis and how to tie it to national planning documents such as the MSNP or CRF. It is also helpful to have nutrition technical staff and budget and planning technical staff involved in the process from the beginning, as well as in some cases, external support. The range of sectors and the potential programmes for inclusion depend very much on the scope and defined goals of an individual country's budget analysis.

When planning for nutrition budget analysis, it is important to be realistic and to time the data collection and analysis to relevant events when data can be presented and used by decision makers to affect funding allocation and expenditure decisions. Identifying gaps and resource-mobilisation strategies are only possible when MSNPs are costed and reviews of disbursed funding are coherently understood alongside the analysis of available funds.

Data sources may include allocations and expenditures that are reported in official government finance documents—sometimes referred to as 'on-budget'—and may also include 'off-budget' finance data, which are allocations or expenditures not tracked in government finance documents. Where available and feasible, subnational budgets can also be collated and reviewed.

There are a variety of guides and tools available to assist in analysing national and subnational budgets in relation to MSNPs. Two common approaches for conducting a nutrition budget analysis have been developed by the SUN Movement and USAID's Strengthening Partnerships, Results, and Innovations in Nutrition Globally (SPRING) project.

The SUN nutrition budget analysis approach has evolved rapidly over several years, incorporating feedback and comments from numerous stakeholders and the experience of over 50 countries. SUN's 2020 updated guidance and supplemental guidance for budget analysis outline new and bold ways countries can use the well-established and documented SUN budget analysis method for developing country-led systems for nutrition financial tracking, both nationally and subnationally, where applicable.



SUN's Budget Analysis for Nutrition: A Guidance Note For Countries,

produced annually, outlines the methodology and the main steps in the approach: (1) identification of budget line items; (2) categorisation of budget line items; and (3) analysis of budget line items. The SUN guidance stresses the importance of defining the purpose and objectives of the analysis in the preplanning stages and also provides an indication as to who should be involved in the process.




MQSUN+'s Supplemental Guidance for the SUN Budget Analysis: An Update for Countries

builds on the *SUN Budget Analysis for Nutrition: A Guidance Note for Countries*, referenced above, and provides an update to the content in the annexes of that document. It offers additional clear guidance to countries for conducting a budget analysis exercise.

Since the inception of the SUN budget analysis methodology in 2014, many SUN countries have fine-tuned the budget analysis method to their contexts and are using the guidance regularly to track their finances for nutrition. Whilst recognising the limitations of the SUN budget analysis compared with other, more detailed methodologies (e.g. see PERs and PETS in [Table 2](#)), [this method has been shown to be a pragmatic way forward for countries and helps ensure that nutrition finance tracking is at the forefront for nutrition planners.](#)

In 2015, SPRING published its 1st edition of a *User's Guide to the Nutrition Budget Analysis Tool*, later updated in 2018 as a 2nd edition.² The approach is similar to that of SUN but follows slightly different phases and steps.



SPRING's *User's Guide to the Nutrition Budget Analysis Tool* provides guidance for undertaking the budget analysis process using an Excel-based Budget Analysis Tool. The *User's Guide* presents an approach to tracking nutrition-financing commitments and recommends forming a budget analysis team to carry out the exercise. It includes a list of budget terminology, a technical background, a section on the budget analysis process and a format that takes the reader step by step through the use of the Excel-based tool.

Regardless of the sources or methods used for the budget analysis exercise, a number of lessons have been learnt through the experience of countries undertaking this process. SPRING has summarised six key lessons for countries when undertaking a budget analysis exercise:

DATA USE	There [are various ways] to use the data from nutrition budget and expenditure analysis [such as for advocacy and accountability]—data use should fit the country's needs.
PROCESS	Financial tracking is often an iterative, evolving process, and the availability and use of data often improves with each subsequent round of analysis.
TIMING	Knowing when to use the findings is an important part of the process and should inform the timing of data collection.
STAKEHOLDERS	Involving a range of stakeholders in budget analysis and dissemination broadens perspectives and increases buy-in and use of findings.
TARGETED DISSEMINATION	Target the dissemination of findings, using language and evidence appropriate for each appropriate audience.
ROUTINE TRACKING	Consider adopting systems to make monitoring and tracking routine.

Source: Adapted from SPRING. *Putting Budget Data to Work for Nutrition*. Arlington, VA: SPRING project; 2018: 7. Available at https://www.spring-nutrition.org/sites/default/files/publications/briefs/budget_data_nutrition_brief.pdf#page=9.

² SPRING. *User's Guide to the Nutrition Budget Analysis Tool*. 2nd Ed. Arlington, VA: SPRING project; 2018. Available at https://www.spring-nutrition.org/sites/default/files/publications/series/nutrition_budget_analysis_guide_2nd_ed.pdf.

There are advantages to the budget analysis approach to financial tracking in terms of its transparency, affordability and replicability, but this can come at the expense of accuracy if budgets do not include sufficient detail to identify all nutrition activities or information about donor funds, which can account for significant proportions of nutrition funding for nutrition. Importantly, there is a strong need to avoid comparisons across countries, as it could lead to misinterpretation; the added value is on being able to make comparisons over time within a particular country.

CONDUCTING A BUDGET ANALYSIS AT THE SUBNATIONAL LEVEL

Nutrition finances at the subnational level can account for a substantial proportion of government nutrition expenditures.ⁱ Restricting a financial-tracking exercise to the federal government risks underestimating the total amount of nutrition funding. Additionally, subnational governments are responsible for the delivery of nutrition-related primary services. Even when the proportion of subnational expenditures may be low, large amounts may be relevant to nutrition. A prevailing trend in many countries is towards further decentralisation of powers from the national to the subnational level. This means that, to get a better understanding of nutrition financing, countries will increasingly need to focus on the subnational level.ⁱⁱ **Subnational budget analysis** should therefore be considered based on country context.

Prior to undertaking the (potentially lengthy) process of tracking nutrition-related budgets at the subnational level, it is important to define what the purpose or goal of subnational tracking is, how the information will be used and what process it will inform. Two main challenges have been identified with tracking subnational nutrition finances. First, the costs of tracking budgets at the subnational level could be considerably higher, as it would often mean repeating the central-level exercise by as many times as there are subnational units. The second challenge relates to the risks of double-counting because expenditures at the subnational level will often be financed through central-level transfers. A pragmatic approach is to start with making a considered judgement at the outset of the financial-tracking exercise regarding the likely percentage of nutrition spending that would be captured at the subnational level to decide if the exercise will be informative and aid in decision-making.

The methods and tools for tracking nutrition budgets at the subnational level are similar to those used at the national level. Both the SUN and SPRING methods detailed above can be used to track nutrition finances subnationally; the differences lie in the data sources used, level of data granularity and partners or stakeholders involved in the exercise. MQSUN+ conducted a [review of subnational budget analysis in SUN countries](#) and offers some additional guidance for undertaking the exercise at the subnational level.



MQSUN+'s Subnational Budget Analysis for Scaling Up Nutrition guidance notes

provide countries with an approach to self-assess the role of subnational governments in financing nutrition. Part 1 covers (1) the structure and processes of fiscal decentralisation and devolution of powers, (2) the extent of subnational financing overall and of nutrition specifically and (3) data availability and quality. Part 2 describes a set of analytical approaches for tracking subnational nutrition expenditure, which are based on country experience and guided by methodology for tracking nutrition at a national level.

ⁱ MQSUN+. *Subnational Budget Analysis for Scaling Up Nutrition: Assessing the Role of Subnational Governments in Financing Nutrition*. Washington, DC: MQSUN+; 2018. Available at https://mqsunplus.path.org/wp-content/uploads/2020/01/Guidance-Brief-part-1_Subnational-Budget-Analysis_16Apr18.pdf.

ⁱⁱ MQSUN+. *Subnational Budget Analysis for Scaling Up Nutrition: Tracking Nutrition Expenditures at the Subnational Level*. Washington, DC: MQSUN+; 2018. Available at https://mqsunplus.path.org/wp-content/uploads/2020/01/Guidance-Brief-part-2_Subnational-Budget-Analysis_16Apr18.pdf.

4.5 Tracking Nutrition Financial Investments

Financial tracking refers to the process of routinely collecting, analysing and monitoring resources flowing into and within a system. Tracking finances for nutrition is essential because the regular review of financial data helps decision makers prioritise, plan, monitor and evaluate the implementation of their national MSNPs and policies. When nutrition financial tracking is conducted in a thorough and consistent manner, the contribution of this work translates into increased funding and efficient spending for nutrition and can have an important impact on advancing efforts for improved nutrition outcomes in countries where they are needed most.³

WHAT IS FINANCIAL TRACKING?

‘The process of routinely collecting, analysing and monitoring resources flowing into and within a system.’

Source: [Picanyo,³ p. 5.](#)

The two main types of nutrition financial tracking are:

- > **Budget and expenditure analysis (as noted in Section 4.4).** This is an approach that assesses the government nutrition budget (and sometimes off-budget) allocations and expenditures (when available).
- > **Resource-/expenditure-tracking and monitoring exercises.** This is used for ongoing monitoring and to track funding through the respective delivery agents to specific outputs. They can help governments understand the effectiveness and efficiency of funding and can be quantitatively measured within a specific project or qualitatively through user/staff feedback.



As mentioned above, budget analysis can be considered a form of financial tracking when done routinely; however, there are more detailed tracking methods and tools that can be embedded within government systems. Financial resource and expenditure tracking goes beyond a budget analysis exercise because it calls for ongoing monitoring of nutrition finances, conducting of in-depth expenditure reviews and tracking of funds through to disbursement at the delivery-agent level for specific activities (see **country example from Peru** below). This generally requires great cross-sectoral collaboration with ministries related to financing, accountability and planning; therefore, relationships with these ministries are important to establish from the outset.

³ Picanyol C. *Tracking Investments on Nutrition*. 2014. Available at <http://scalingupnutrition.org/wp-content/uploads/2013/02/140120-Tracking-Investments-on-Nutrition.pdf>.

Financial tracking is an integral part of the broader planning, implementation and budget-management cycle. It is an iterative cycle of collecting, reviewing and monitoring financial resources for nutrition throughout the fiscal year.

The starting point for tracking financial resources is to define and delineate what is to be tracked. In countries where there is a costed MSNP/CRF, this will delineate the nutrition priorities and interventions in the country and the resources needed to address them, and together this forms the basis of what should be tracked financially. If the country does not have an MSNP or CRF (costed or not), there may be particular challenges tracking finances devoted to nutrition, such as clearly defining nutrition-specific and nutrition-sensitive interventions and accounting for multisectoral nutrition initiatives, including those that cut across traditional sector boundaries (e.g. health, education, WASH, agriculture and social protection).



A preliminary review of country financial plans and financial asset flows can help identify which financial-tracking methods will be appropriate for a given country context. A review of the level of nutrition financing at the national and subnational levels, as well as through sectoral ministries, can also help to focus the scope to those with the greatest nutrition budgets and largest nutrition programmes.

Once the boundaries of nutrition interventions have been defined, the subsequent steps will depend on which methodology or tool the country chooses to use.

Within the two main areas of budget analysis and resource/expenditure tracking and monitoring, there have been several tools or methods developed to support financial tracking that are either specifically tailored to nutrition or have certain areas within them focused on nutrition. These tools, highlighted in [Table 2](#), vary in terms of coverage, frequency of data collection, time and financial resources needed to use them.

COUNTRY EXAMPLE OF A DASHBOARD TO TRACK NUTRITION BUDGETS: PERU

In Peru, the [Integrated Financial Management Information System](#) (Consulta Amigable), managed by the Ministry of Economy and Finance, is a free access information platform that allows any user to have, in real time, the most complete economic information available from the national government. It provides monthly reports on financial execution for all budget programmes, including those relevant for nutrition. Data can be downloaded and disaggregated based on sector, government level, source, department, etc. This dashboard offers an example of a transparent, usable tool that nutrition stakeholders can use to find, analyse and understand national financing for nutrition.



Table 2. Financial-tracking tools for nutrition.

Tool	Nutrition covered/excluded	Frequency of data collection	Guidance for countries	Country use
Nutrition Budget Analysis	National budget allocations and expenditures when available, by the ministry, department, agency, and subnational level. The possibility of isolating relevant nutrition budget lines depends on the details of the budget structure, which generally stops at the programme level. Only in a few countries is it currently possible to isolate dedicated nutrition budget lines. The budget analysis is multisectoral.	Performed annually. In some cases, it can be more frequent if there are quarterly or midyear execution reports.	Guidance can be found at the following links: <ul style="list-style-type: none"> • SUN Budget Analysis for Nutrition: A Guidance Note. • SPRING Nutrition Budget Analysis Tool. • ACF, Save the Children, and SUN Nutrition Budget Advocacy. 	Over 50 countries by 2019
Nutrition Public Expenditure Reviews (PERs)	Typically, government expenditures (not private investments) and, where possible, investments from external sources (foreign assistance). A PER defines its own classification boundaries and can, therefore, cover multisectoral interventions such as nutrition. PERs can assess issues of funding efficiency (e.g. planned/actual, institutional challenges).	Usually designed as a 'one-off' study, not institutionalised or carried out with a certain regularity.	No specific guidance is available for nutrition. Some general guidance is available from the World Bank PER tools.	Tanzania (2011/12; 2017/18); Bangladesh (2018), Pakistan, Uganda and Sri Lanka (2019, forthcoming); Ethiopia
System of Health Accounts	Public and private nutrition expenditures with a health purpose, including those from various sectors and external sources. Where possible, it uses actual expenditure (not budget allocations or commitments). Spending on nutrition is focused on 'nutrition deficiencies' where data are available from health expenditure by disease indicators and where locally defined (e.g. nutrition agencies in spending by institution type).	Intended to be produced annually where possible. However, detailed nutrition expenditure tracking covering health-related nutrition expenditures may be done less regularly.	Nutrition activities within the health sector are covered in the Guidelines on the implementation of the System of Health Accounts.	Global Health Expenditure Database data on nutrition for 38 countries
CHAI* Resource Mapping Tool *Clinton Health Access Initiative	Design that covers health expenditures from the national budget and from donor resources, with the possibility of importing private expenditures. It includes budget allocations as well as actual expenditures. Boundaries are loosely defined and can be adapted to cover nutrition within health, but the tool is not multisectoral.	Designed to be carried out regularly. Three out of the five countries using this tool have done annual iterations.	None is available.	Malawi, Rwanda, Liberia, Lesotho, Zimbabwe
Public Expenditure Tracking Survey (PETS)	Tool for public (and nonpublic in the case of subcontracting) units that are involved in service delivery. PETS relies heavily on administrative and accounting records, and as such, the possibility to isolate nutrition expenditures depends on the extent to which these are isolated in the administrative units.	Usually designed as a 'one-off' study, not institutionalised or carried out with a certain regularity.	No specific guidance is available for nutrition. Some general guidance is available from: <ul style="list-style-type: none"> • World Bank PETS Guidebook • USAID PETS Brief 	29 countries worldwide as of 2009

Source: MQSUN+. *Approaches for Nutrition Costing and Financial Tracking in SUN Countries*. Washington, DC: MQSUN+; 2020: 8. Available at https://scalingupnutrition.org/wp-content/uploads/2020/06/Approaches-for-Nutrition-Costing-and-Financing-Guidance-Brief_web.pdf#page=8.

Regardless of the method or tool chosen, it is advantageous to set up a financial-tracking system that will be utilised not just once but consistently over time. The following box outlines the desirable features of a financial-tracking system.

DESIRED FEATURES OF A FINANCIAL-TRACKING SYSTEM

Comprehensiveness: The financial-tracking system should encompass all activities of all levels of government and extra-budgetary funds, such as donor funding, to get a complete picture of government resources and expenditures. It is also important that the system cover both capital and recurrent expenditures, such as maintenance, to ensure investments can be maintained and services sustained.

Timeliness: Both financial and nonfinancial information should be made available on a regular and timely basis, ideally aligned with budget cycles, so that governments have the relevant information to guide their actions and legislators have information to hold the executive accountable.

User-friendliness: Individuals should have the ability and the means required to use the system. This includes not only individual capacities, such as knowledge and 'know-how', but also system capacity, such as rules and regulations for engagement and the ability to generate pertinent information on input and output indicators.

Alignment and harmonisation: Alignment with existing structures makes a financial-tracking system more user-friendly and increases efficiency. A tracking system should be supportive of government structures and harmonised with donor efforts. It should improve coordination, simplify procedures and share information to avoid duplications. This also means that, in cases where a certain tool is already used to track resources more generally, it should be examined as a possible mechanism for tracking nutrition financing.

Ownership: The system must be owned by those authorised to use it and by those responsible for overseeing it, including donors. It will, therefore, need to be owned by all ministries with some responsibility in the implementation of nutrition interventions, as well as by local-level service delivery units, such as health clinics.

Incentives: Individuals must have incentives to carry out their responsibilities. Reporting mechanisms, such as a financial-tracking system, should be used to ensure responsibility (e.g. by a line ministry from local units, by the centre of government from line ministries, by parliament from the centre of government, mutually between donors and recipient countries), and if they are fostered through sanctions and rewards, the incentives to deliver are much higher.

Source: Adapted from Picanyol C. *Tracking Investments on Nutrition*. 2014: 26–27. Available at <https://scalingupnutrition.org/wp-content/uploads/2013/02/140120-Tracking-Investments-on-Nutrition.pdf#page=26>.

4.6 Advocating for the Nutrition Budget

A critical step for the success of MSNPs/CRFs is to collect the required resources, as identified in costing and financial-tracking activities, to implement activities at the proposed scale and coverage to achieve the set targets. This requires the mobilisation of resources and commitments to align actors with the national plan.

Advocacy and communication of the national nutrition budget are important for resource mobilisation to scale up nutrition actions. This is a broad process requiring a multisectoral approach and a diversity of stakeholders, including external partners. Communicating the budget data and nutrition needs of the country, advocating for increased funding for underfunded nutrition actions and ensuring ongoing resource mobilisation are tasks that can happen throughout the MSNP/CRF planning and implementation cycle but that focus primarily around the budget-formulation period.

Nutrition budget-advocacy efforts can take the following forms, amongst others:

- > Working with nutrition champions to assess government and donor nutrition plans and their budgets to propose improvements in the line-item descriptions and thereby better facilitating budget expenditure-tracking work.
- > Working to influence the national, sectoral and subnational budget decision-making processes.
- > Supporting effective advocacy initiatives throughout the financial year to lobby for and ensure adequate financing of nutrition actions as outlined in the national plan(s).
- > Holding government and partners accountable for their financial commitments for nutrition.
- > Working with governments to improve transparency and effective management of financial resources for nutrition.

Civil society has played an important role in pushing forward the agenda on financial tracking and budget advocacy. In 2017, the SUN Civil Society Network published its own guide, *Nutrition Budget Advocacy: Handbook for Civil Society*.

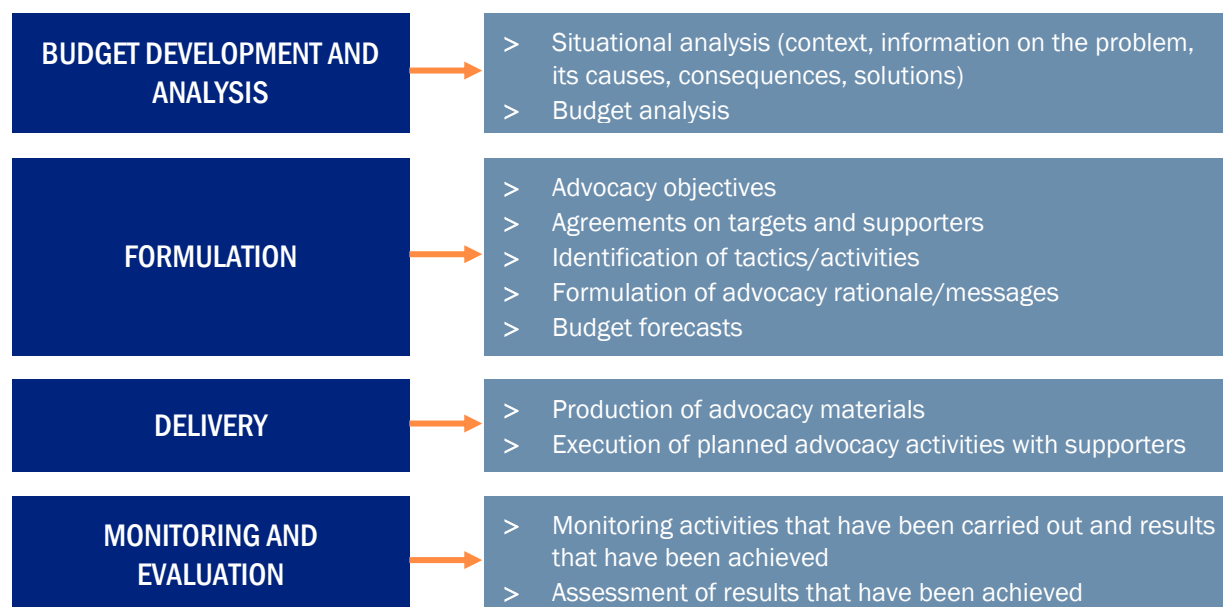


The SUN Civil Society Network's *Nutrition Budget Advocacy: Handbook for Civil Society* guide provides an improved understanding of nutrition budget advocacy targeting civil society organisations. It provides guidance on and examples of preparing, delivering and monitoring budget advocacy, as well as an extensive explanation on how to develop a budget-advocacy strategy and what challenges countries have encountered in analysing budgets for nutrition.

When there is regular access to accurate and reliable budget data for nutrition, advocacy messages can be created to target stakeholders for resource-mobilisation actions and increased commitments in areas that are most needed for improving the nutrition outcomes of vulnerable populations. The information needs will vary depending on the country context, but the data, exercises and analyses outlined in this module are particularly well-suited to inform and improve the advocacy and resource-mobilisation activities of national nutrition teams and stakeholders.

Reviewing and communicating the costed plans, performing a financial gap analysis and analysing the government's budget are thus powerful tools for demonstrating what is needed and how much money is being used to provide nutrition-related goods and services. This information shows how the government, and in some cases partners, prioritise different strategies and programmes through the sums of money committed and allocated to various nutrition actions. The allocation size defines the government's (and partners') intention to pursue a particular policy or strategic objective.⁴

Having an advocacy strategy is important for coordination to meet a set of common advocacy objectives. The basic steps to developing a budget-advocacy strategy are as follows:



Source: Action Against Hunger, Save the Children, SUN Senegal. *Nutrition Budget Advocacy: Handbook for Civil Society*. Paris: Action Against Hunger; 2017: 27. Available at https://www.actioncontrelafaim.org/wp-content/uploads/2018/01/exe_2_bdef_handbook_nba.pdf#page=27.

Refer to [Module 6](#) for more information for developing a nutrition-advocacy strategy.

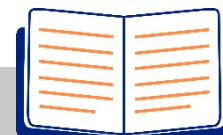


MQSUN+'s Resource Mobilisation for Scaling Up Nutrition: Advocacy Tools and Resources for Country Action guidance note highlights the key advocacy and communications steps in this process of resource mobilisation and outlines corresponding tools and resources to support countries in undertaking advocacy for resource mobilisation.

Nutrition budget communication and advocacy is an ongoing evidence-based process for influencing decision makers and stakeholders to take action for resource mobilisation to improve nutrition outcomes in the country. Timely, relevant and targeted budget-advocacy messages and communication with national and international decision makers and partners have the potential to significantly increase the transparent and effective use of resources for nutrition actions.

⁴ Bagnall-Oakeley H. Follow the money: A quick intro to budget analysis [article]. Save the Children website. 2016. 24 August 2016. <https://blogs.savethechildren.org.uk/2016/08/follow-the-money-a-quick-introduction-to-budget-analysis/>.

Additional Guidance to Cost and Finance Nutrition



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About MQSUN+

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