

# Technical assistance toward multisectoral nutrition costing and budget tracking



MQSUN+ retrospective case study (December 2020)



*This retrospective case study is part of a brief series on [Assumption maps to assess signs of impact of short-term technical assistance](#).*

Maximising the Quality of Scaling Up Nutrition Plus (MQSUN+) technical assistance (TA) in costing-readiness assessment, costing of multisectoral action plans, budget analysis, financial tracking, and resource mobilization (RM) are expected to contribute to improved resource allocation for nutrition in Scaling Up Nutrition (SUN) countries. The project showcases via an assumption map (**Figure 1**) how the TA in nutrition financing contributes to signs of impact along the pathways to improved nutrition. Then it assesses those assumptions in terms of roadblocks, outcomes, and next steps towards the trajectory of change (**Table 1**).

## Technical assistance implementation

MQSUN+ led and contributed to several activities (as per **Table 1**) supporting the advancement of nutrition financing and supported building country capacity to identify funding gaps and mobilize resources for nutrition. For instance, MQSUN+ (at the request of the SUN Movement Secretariat) convened consultation calls with a group of experts to further the global dialogue on nutrition financial tracking; developed a guidance note and brief on [Approaches for Nutrition Costing and Financial Tracking in SUN Countries](#); provided TA for the SUN budget analysis of countries; and supported and documented positive practices from budget analysis support. These activities assist countries in assessing their national nutrition financing to inform prioritization and advocacy efforts for mobilizing resources.

As well, MQSUN+ initiated efforts to develop practical guidance to aid country RM efforts, including the development of a [financial gap assessment tool and guidance](#) to facilitate the assessment of the financial resources needed to implement a country’s multisectoral plan beyond existing committed funding; a [road map for countries to use in hosting an RM round table](#) to facilitate commitments to their nutrition plans; and a broader [RM advocacy package](#) for country-level RM initiatives. This guidance is critical in catalyzing SUN Movement Secretariat support for securing resource commitments to fund and align with planned priorities and actions—a key step for the success of SUN country multisectoral plans.

## Assumption pathway to impact

Financing for nutrition is a vital component for supporting the operationalization of nutrition activities. Hence, it can be considered a foundation for assessing the quality, scale, and effectiveness of nutrition-related programs and policies (a [Technical Assistance for Nutrition \[TAN\]](#) outcome).

**Figure 1. Assumption mapping for technical assistance that supported nutrition financing-related efforts.**

Key activities (MQSUN+ output)	Assumption	Key outcomes	Assumption	Signs of impact
<b>Financial tracking</b> (development of <a href="#">financial-tracking tools and guidance</a> )	<b>IF</b> (1) a country’s financial-tracking mechanisms are aligned with national nutrition planning, (2) resource tracking is in place to promote transparency, (3) the multisectoral nutrition action plan (or other key nutrition interventions) is accurately and fully costed, and (4) current resources and resource needs are clearly documented, <b>THEN</b>	Improved understanding among key stakeholders and funders of the investment case for nutrition in the country	<b>IF</b> a country has enhanced nutrition resource tracking in place and key stakeholders and donors commit to funding prioritized interventions, <b>THEN</b>	Resources are allocated for prioritized interventions for operationalization
<b>Costing readiness assessment</b> ( <a href="#">costing readiness assessment report and Excel tool</a> )		Prioritized resource gaps that need to be filled to fund nutrition actions		
<b>Costing of national plans</b> (costed multisectoral action plans/interventions in Afghanistan, Burundi, Guinea, Somalia, Yemen, Kyrgyzstan, and Togo)		Improved resource tracking for nutrition to strengthen accountability		
<b>Financial gap assessment of national nutrition plans’ budgets</b> (completion in Togo, Burundi, and Somalia)				
<b>Budget analysis and tracking of nutrition funding</b> ( <a href="#">subnational budget analysis guidance</a> and <a href="#">technical assistance to conduct budget analysis in multiple countries</a> )				
<b>Resource mobilization</b> (map of existing nutrition resources and/or investment case for nutrition)				

**Table 1. Assumption assessment and trajectory of change.**

Assumption assessment and trajectory of change	
<b>MQSUN+ TA for costing readiness assessment and costing of multisectoral action plans</b>	<p>Assuming sufficient data and detail are available (including specific, clear interventions with annual frequencies to achieve the targets, as well as unit prices per person reached or per outcome) a completed plan can be accurately costed. Such information is needed for all sectors included in the plan, not only for the health sector.</p> <p><b>Roadblocks:</b> As MQSUN+ began costing national nutrition plans, it quickly became clear that many plans had critical data gaps that needed to be filled prior to costing. Without key</p>

## Assumption assessment and trajectory of change

unit-cost information about the nutrition programs/actions and their frequency, and without baseline and annual targets, plan costing was impossible or constantly delayed.

**Outcome:** To make the costing process more effective, it was important to quickly assess whether plans contained the necessary details and clarity. MQSUN+, therefore, developed a costing readiness assessment tool and guidance note that TA teams could use to quickly assess costing data gaps and define clear and specific actions/interventions/targets for plans to be costed. The assessment of data gaps during costing readiness assessments helped refine the development of the plans, in order to ensure each sector defined clear and specific actions and interventions to contribute to the targets outlined in the agreed common results framework. MQSUN+ used [the costing readiness assessment tool](#) in Afghanistan, Burundi, Somalia, Togo, and Yemen before costing those multisectoral plans.

**Next steps:** Using the readiness assessment tool and guidance, countries should be able to efficiently prepare for the costing of their plans and to present clear and specific actions within the plans for key stakeholder buy-in. The tool will help countries to ensure clarity of actions and to gather information from sectors that are part of their current multisectoral plan. Finally, in addition to identifying the data gaps, the tool also helped develop country stakeholder capacity in understanding the overall process of costing a multisectoral plan.

### MQSUN+ TA for budget analysis, financial gap analysis, etc. and to harmonize approaches for costing and budget analysis

To know what nutrition actions require investment, it is important to assess first what is already invested in at the national and subnational levels. Since 2016, MQSUN+ supported SUN countries to conduct budget analysis exercises. Conducting such analysis is one of the greatest successes of SUN member countries, bringing together different stakeholders—for the sake of transparency—to assess nutrition-related disbursements. While the exercise is usually focused on governments' contributions to the national nutrition budget and spending, a financial gap analysis will assess governmental and non-governmental resources available for the national plan's implementation. Financial gap analysis is therefore usually conducted after a plan has been costed and should partly rely on information coming from SUN budget analysis exercises. Beyond knowing what is funded or not, tracking finances for nutrition on top of simple budget and/or financial gap analyses is essential because the regular review of financial data helps decision-makers prioritize, plan, monitor, and evaluate the implementation of their national nutrition plans.

**Roadblocks:** Among multiple identifiable roadblocks in this area, the two most critical gaps that SUN and MQSUN+ identified for conducting the budget analysis exercise were (1) absence of a standard methodology to conduct the exercise and (2) inability to identify how to decipher costs for nutrition-sensitive actions. Similarly, while countries were usually interested in assessing the broader financial gaps of their nutrition plans, they lacked a method to systematically conduct such analysis.

**Outcomes:** MQSUN+ facilitated the development of the [approaches for nutrition costing and financial tracking](#) and [the supplemental guidance note on budget analysis](#), which outline ways that SUN countries can use standardized costing, financial tracking, and budget analysis methods for developing country-led systems for nutrition financing, both nationally and subnationally, where applicable. Further, MQSUN+ supported multiple SUN countries in various technical tasks, which saw during SUN 2.0 an additional 19 SUN countries joining the tracking exercise for the first time, while 20 countries undertook the activity for the second time.

Based on the MQSUN+ Burundi, Somalia, and Togo experience, the team also developed a [financial gap analysis tool and guidance note](#) to help other SUN countries assess the funding needed—against the funding available from the government and beyond—for implementing the national plan. This tool is a key resource as it can help guide concrete financial commitments, from governmental and non-governmental resources.

## Assumption assessment and trajectory of change

	<p><b>Next steps:</b> Moving forward, it will be helpful to gain a better understanding of the impact of tracking (and costing) exercises undertaken and the country-level pathways on domestic RM and spending. Having this understanding will help SUN appreciate to what extent its support has contributed to progress. In the current pandemic-induced depression, financial gap analyses will also be particularly important for RM efforts.</p>
<b>MQSUN+ TA to develop advocacy tools for RM</b>	<p>As an important commitment from SUN countries to the theory of change (TOC) towards nutritional impact, a growing number of SUN countries now have costed multisectoral nutrition plans. In view of the upcoming SUN 3.0 and its call to sustain commitments and strengthen implementation, in 2020, a dozen SUN countries showed interest in receiving TA for RM round-table events.</p> <p><b>Roadblocks:</b> Mobilizing adequate domestic and external funding to implement the plans has been challenging, and SUN member countries report very slow progress overall in this area. The SMS and MQSUN+ identified that globally there were no practical tools available to guide countries in supporting nutrition advocacy efforts for domestic RM.</p> <p><b>Outcomes:</b> To help countries strategically mobilize resources for their plans, MQSUN+ developed <a href="#">RM advocacy tools</a> and a <a href="#">road map to host RM round tables</a>, with help from the SMS and SUN network colleagues. These tools can be used by the SUN countries to conduct RM round-table events. Also, MQSUN+ used as case-study examples (for other countries to follow) Kenya and Côte d'Ivoire, who hosted successful RM round-table events in the past.</p> <p><b>Next steps:</b> As MQSUN+ could not test these tools as planned due to COVID-19 travel restrictions, countries should conduct a pilot test of the toolkit and improve it over time. The SMS should format the Kenya and Côte d'Ivoire case studies as stand-alone documents and obtain those countries' formal approval to make these publicly available.</p>

*Abbreviations: MQSUN+, Maximising the Quality of Scaling Up Nutrition Plus; RM, resource mobilization; SMS, SUN Movement Secretariat; SUN, Scaling Up Nutrition (Movement); TA, technical assistance.*

### Discussion on signs of impact

Through this case study, MQSUN+ showcases the gaps filled in nutrition financing, a critical step for mobilizing domestic funding for nutrition. If the guidance and tools produced by MQSUN+ are used appropriately to cost, track, and analyze gaps and advocate for domestic and overseas Official Development Assistance funding, it is hypothesized that these activities will enable progress towards the TAN impact: improved coverage of multisectoral nutrition programs through increased funding. It is also assumed that the capacities built through peer-to-peer learning during TA provision will help countries to implement and/or reproduce these activities without external technical support.

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