

NUTRITION BUDGET ADVOCACY

A HANDBOOK FOR THE CIVIL SOCIETY



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A soft copy of the guidebook may be downloaded at: www.actioncontrelafaim.org

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Action Against Hunger (Action contre Faim – ACF) is a non-governmental organisation (NGO) and was founded in 1979. It is one of the “French doctors”, or second generation of humanitarian NGOs. ACF’s mission is to save lives via the prevention, detection and treatment of malnutrition, in particular during and following disasters and conflicts. ACF takes concrete action on the ground and bears witness to the lives of local communities. Its objective is to tackle the scourge of hunger on all fronts:

- Through emergency response, to meet the basic needs of the most vulnerable populations,
- Through post-crisis programmes that help populations recover their autonomy.

Its integrated approach spans nutrition and health; food security and livelihoods; water, sanitation and hygiene; mental health and care practices; advocacy and raising awareness. Today, Action Against Hunger is one of the leading humanitarian organisations in the fight against hunger around the world. Thanks to the coordinated action of Action Against Hunger’s five headquarters, the association now has a presence in around 40 countries.

Save the Children believes every child deserves a future. In Africa and around the world, Save the Children is at work every day to give children a healthy start in life, the opportunity to learn and protection from harm. When crisis strikes, and children are most vulnerable, it is always among the first to respond and the last to leave. Save the Children ensures children’s unique needs are met and their voices are heard. Save the Children delivers lasting results for millions of children, including those hardest to reach. Save the Children does whatever it takes for children – every day and in times of crisis – transforming their lives and the future we share.

The SUN Civil Society Platform in Senegal is a network of around 30 national and international organisations from civil society, united by a common goal: to eradicate malnutrition in all its forms and food insecurity in Senegal. Founded in 2013, it was officially declared a member of the SUN (Scaling Up Nutrition) Movement on 15 October 2015. Its mission revolves around the vision of a Senegal where nutrition is a priority, with the government, civil society, private sector and technical and financial partners working together on the basis of a multisectoral approach to eradicate malnutrition. The platform works to strengthen the commitment of stakeholders towards nutrition and food security in Senegal and promote better coordination and consistency of actions that focus on nutrition and food security. In its fight against undernutrition, the aim of the SUN Civil Society Platform in Senegal is to use budget advocacy to tackle the issue of sustainable financing for nutrition.

Translation into English by Mark Leach

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LIST OF ACRONYMS

| | |
|---------------|---|
| AFA | AMENDING FINANCE ACT |
| BD | BUDGET DEPARTMENT |
| BOD | BUDGETARY ORIENTATION DEBATE |
| CRF | COMMON RESULTS FRAMEWORK (NUTRITION) |
| CSO | CIVIL SOCIETY ORGANISATIONS |
| DBB | DRAFT BUDGET BILL |
| DEFC | DEPARTMENT OF ECONOMIC AND FINANCIAL COOPERATION |
| DEFR | DEPARTMENT OF ECONOMIC FORECASTING AND RESEARCH |
| ECHO | EUROPEAN CIVIL PROTECTION AND HUMANITARIAN AID OPERATIONS |
| FAO | FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS |
| FCT | FEDERAL CAPITAL TERRITORY (NIGERIA) |
| FCTA | FEDERAL CAPITAL TERRITORY ADMINISTRATION (NIGERIA) |
| IFPRI | THE INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE |
| LGA | LOCAL GOVERNMENT AUTHORITY (NIGERIA) |
| LOLF | ORGANIC LAW RELATING TO FINANCE ACTS – OLFA (<i>LOI ORGANIQUE RELATIVE À LA LOI DES FINANCES</i>) |
| MDA | MINISTRIES, DEPARTMENTS AND AGENCIES (NIGERIA) |
| NA | NATIONAL ASSEMBLY |
| OCHA | UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS |
| PB | PARTICIPATORY BUDGET |
| SDGS | SUSTAINABLE DEVELOPMENT GOALS |
| SMART | SPECIFIC, MEASURABLE, ATTAINABLE, RELEVANT AND TIMELY |
| SPRING | STRENGTHENING PARTNERSHIPS, RESULTS, AND INNOVATIONS IN NUTRITION GLOBALLY PROJECT |
| SUN | SCALING UP NUTRITION |
| SWOT | STRENGTHS, WEAKNESSES, OPPORTUNITIES AND THREATS |
| TFP | TECHNICAL AND FINANCIAL PARTNERS |
| UNICEF | UNITED NATIONS CHILDREN'S FUND |
| USAID | UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT |
| WAEMU | WEST AFRICAN ECONOMIC AND MONETARY UNION |
| WASH | WATER, SANITATION AND HYGIENE |
| WFP | WORLD FOOD PROGRAM |
| WHA | WORLD HEALTH ASSEMBLY |
| WHO | WORLD HEALTH ORGANIZATION |

THIS HANDBOOK

WHO THIS HANDBOOK IS FOR

This handbook is intended for civil society and those who are keen to enter the field of advocacy, specifically nutrition financing (parliamentarians, SUN platforms and Focal Points, members of government and civil servants).

WHAT THIS HANDBOOK IS AND WHAT IT IS NOT

This handbook has been authored by individuals who are actively involved in budget advocacy and is based on their experiences. It provides useful details and examples on how to carry out the nutrition budget advocacy process. It does not, however, provide a turnkey advocacy solution, where the reader remains in charge of the messages they want to convey and adapts advocacy objectives based on the context in which they operate.

HOW TO USE THIS HANDBOOK AND WHAT IT CONTAINS

This handbook is designed to provide an improved understanding of budget advocacy and contains four main sections. It has not been designed to be read in one go. The document should be consulted on a regular basis and returned to it at each stage of the advocacy process. The initial sections provide a sound understanding of the various key concepts as well as budget classification (nomenclature). The final two sections provide specific guidance and examples on preparing, delivering and monitoring budget advocacy.

- ▶ **CHAPTER 1** enables readers to gain proficiency in all of the technical concepts involved in nutrition budget advocacy: both nutrition-related concepts (differences between malnutrition and undernutrition, different types of undernutrition, nutrition security) and budgetary concepts (what a budget is, how it is prepared, passed and assessed, how expenditure is coded and how it can be used for nutrition budget advocacy). This is an essential chapter for anyone who wants to start working on nutrition budget advocacy. Those for whom budgetary and nutrition-related concepts are already familiar can move straight on to chapter 2.
- ▶ **CHAPTER 2** gets straight to the heart of the issue by helping the reader to understand what a budget advocacy strategy is and the basis on which such a strategy is developed. It provides an understanding of how to formulate objectives and advocacy messages as well as identify targets and partners, and all of the potential activities and tactics that can be used to implement the strategy. It provides advice on determining when and how to deliver messages. Finally, this chapter also provides several tips on how to conduct an ex post evaluation of the advocacy strategy.
- ▶ **CHAPTER 3** helps readers to prepare a budget analysis (the basis of all budget advocacy) by providing an outline of available methodologies (in particular the SUN methodology and alternative methodologies) and offering practical advice.
- ▶ **CHAPTER 4** uses case studies as examples that will help readers deliver a successful nutrition budget advocacy campaign on the basis of previous experience. Examples from Mali and Nigeria are highlighted. Looking at practical case studies from other countries is an ideal way of benefiting from their experience, especially in terms of any challenges they faced. It helps to identify potential solutions and better anticipate problems. This chapter also provides two useful tools. The first is a citizens' analysis framework, a unique tool in this document that will enable the collection and analysis of budgetary information. The second is a visual map for use to present the results of this information gathering exercise. These are excellent advocacy tools. And finally, the handbook includes advice from four experts who are highly active in nutrition budget advocacy: Patricia Fracassi (SUN Secretariat), Mary d'Alimonte and Stéphanie Heung (R4D) and Hugh Bagnall-Oakeley (Save the Children).

FURTHER INFORMATION

At the end of this handbook there is a list of key documents and websites to help those interested in finding out more about budget advocacy. This handbook has been used to develop an e-learning module.



INTRODUCTION

Over the past ten years it has become clear that countries are increasingly interested in the fight against malnutrition. This interest can be ascribed to the worsening of certain indicators, particularly in developing countries where 12.9% of the population is undernourished. Over two billion people, or one in three people worldwide, suffer from malnutrition. The majority of these are women and children. Fifty million children suffer from acute malnutrition and 159 million children suffer from stunting (IFPRI, 2016). An increase in food production is insufficient to fight poverty and tackle the global malnutrition crisis.

Besides being a public health and food problem, malnutrition is therefore a development problem with human, social and economic impacts. The adverse effects of malnutrition, particularly evident during the first two years of a child's life and especially the first 1,000 days, can have dramatic consequences on a child's psychomotor development. It also impairs a child's intellectual and physical capacities in adulthood. According to World Bank estimates, a child with stunting is less likely to go to school. Their income will be 20% lower than children unaffected by undernutrition (Grantham McGregor et al. 2007). Such a child is therefore less likely to escape poverty than other children (Fink et al. 2016; Hoddinott et al. 2008; Hoddinott et al. 2011; Martorell et al. 2010).

In developing countries, high rates of undernutrition go hand in hand with high levels of poverty. **The cumulative effects of malnutrition result in a loss of 3.5 trillion dollars to the global economy each year.** Some countries lose up to 11% of their GDP. Conversely, early nutritional programmes have permanent and long-term impacts: they can help to increase the income of adults affected by malnutrition at an early age by between 5 and 50%, from country to country. Investing in nutrition has a significant impact: Every \$1 invested in the fight against undernutrition generates between \$16 and \$20 in economic return.

Despite evidence on the impact of nutrition programmes, current investment remains very low both in terms of countries of the North (via the aid that they allocate to developing countries) and countries of the South (through their budget and national expenditure). According to research carried out by the World Bank (*Shekar et al. 2016*), current expenditure on nutrition specific interventions stands at 3.9 billion dollars per annum. Furthermore, there is no systematic data on this topic: this proves once again that the topic is of little interest to decision makers. In 2016, only 47 countries of the South monitored their nutrition financing (through their national budget) and 10 donors reported on the aid that they allocated to nutrition (*IFPRI, 2016*). Little data is available and, where it is, it reveals a lack of financing with a rather superficial awareness of the serious consequences. On average, governments of the South for whom data is available allocate 2.1% of their budget to nutrition.

However, governments have agreed on the need to invest in nutrition programmes. At the Nutrition for Growth summit held in June 2013 in London, a global compact was endorsed and signed by 25 countries including 11 from West Africa committing by 2020 to reduce child stunting by 20 million and save at least 1.7 million lives. We should also note the adoption of 17 Sustainable Development Goals (SDGs), in particular SDG2 and 11 other nutrition-related SDGs (*IFPRI, 2016*).

Some African Union governments have also made multiple financial commitments to sectors that contribute to nutrition: 15% of the government's budget dedicated to health (Abuja), 10% of the government's budget allocated to agriculture (Maputo). During October 2016's Human Capital Summit, nine countries including two from West Africa committed to making significant investments to reduce stunting during childhood (*World Bank, 2016*).

In order to reach the World Health Assembly's (WHA) global targets on nutrition, governments should allocate 70 billion dollars between now and 2025, with 40% of the cost, i.e. 27 billion dollars, returning to sub-Saharan Africa. To achieve this, governments in countries of the South must raise on average an additional 3.9 billion dollars, and donors an extra 2.6 billion dollars per annum between now and 2025. These investments will help to save the lives of 3.7 million children between now and 2025, **reduce the number of children suffering from stunting by 65 million by 2025**, and cut the number of children and breastfeeding women suffering from anaemia by 265 million (*World Bank, 2016*).

The nutrition-related efforts being pursued by countries must therefore be stepped up to save the lives of millions of children who are suffering from malnutrition. Therefore, citizens and civil society must work together to take action to translate the growing interest shown by countries into an actual prioritisation of the fight against malnutrition, government commitment and accountability.

Planning, budgeting and management are an essential part of this, as indicated in the United Nations Nutrition Inventory (*WFP, 2016*).

Prioritising the issue of nutrition requires significant and sufficient financial investment as well as an effective use of those resources that have been secured. Civil society increasingly works to ensure that this is a reality in most countries. Groups of citizens or civil society work together to conduct nutrition financing advocacy actions.

This handbook is a reference tool based on evidence taken from the field. It is designed to support civil society and any other group seeking to develop a nutrition budget advocacy strategy. It contains four chapters, with the first providing basic definitions of nutrition, budget advocacy, budget classification and the budget process. Chapters two and three provide practical guidance and examples for preparing, delivering and monitoring budget advocacy. Chapter four provides several case studies. And finally, the handbook ends with a conclusion and a list of additional budget advocacy resources.

1

FUNDAMENTALS OF BUDGET ADVOCACY

- 1.1 UNDERSTANDING NUTRITION ADVOCACY
- 1.2 UNDERSTANDING NUTRITION BUDGET ADVOCACY
- 1.3 PREREQUISITES FOR CONDUCTING BUDGET ADVOCACY
- 1.4 UNDERSTANDING THE BUDGET PROCESS

Hermann Gombri © ACF – Burkina Faso



THIS CHAPTER CONTAINS

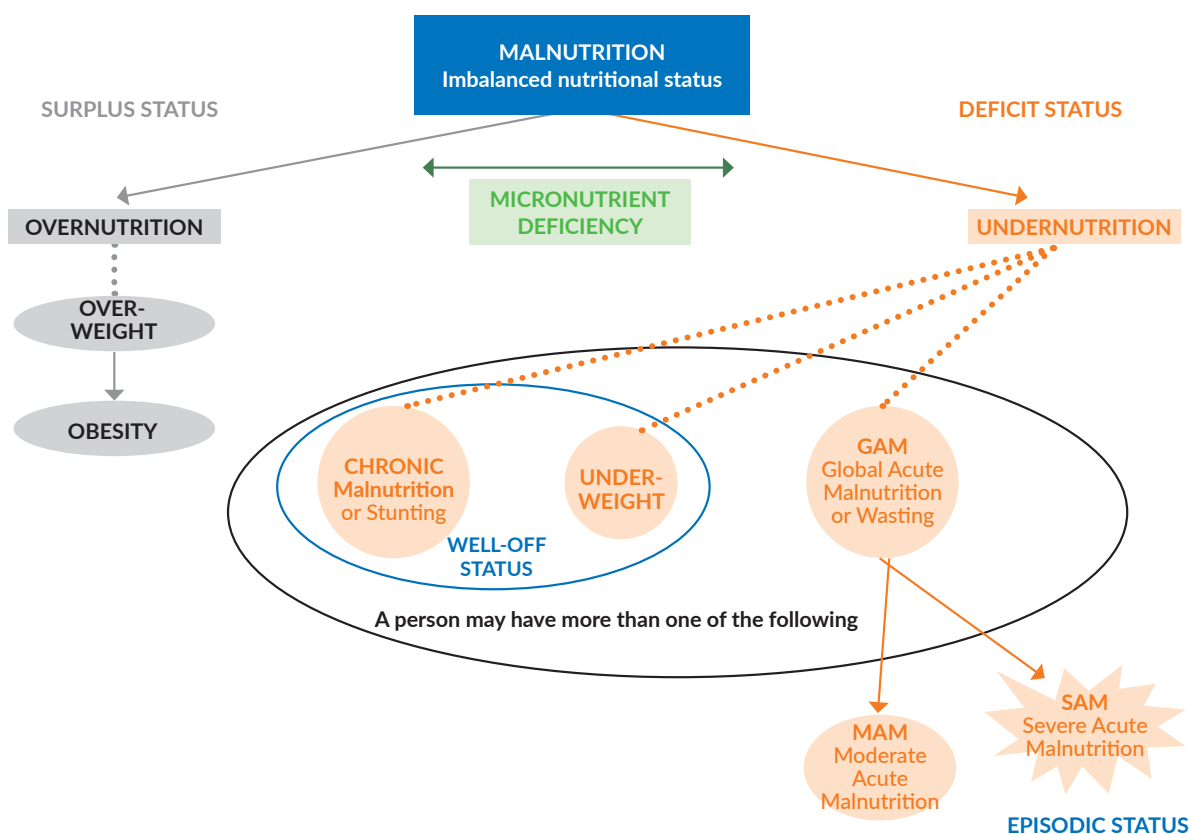
- **DEFINITION OF THE CONCEPT OF NUTRITION AND RELATED TERMS**
- **BUDGET ADVOCACY CONCEPTS**
- **BUDGET CYCLE AND TIMETABLE**
- **BUDGET CLASSIFICATION**

1.1 UNDERSTANDING NUTRITION ADVOCACY

Nutrition advocacy is a considered and evidence based process, designed to influence political decision makers and ensure that they take actions that strengthen and improve nutrition. Within Action Against Hunger, advocacy is a process that aims to make lasting changes to policies, practices and the scope of interventions in order to “put an end to hunger and under-nutrition in children under five”.

To improve the planning and delivery of effective nutrition actions, political leaders, legislators, those responsible for implementing policy and the wider public, need to have a good understanding of nutrition-related issues. On the one hand, advocacy can play a unique role in raising awareness of and securing a commitment to the importance of nutrition at all levels and by key parties. On the other hand, by targeting high level decision makers, through lobbying, it can secure commitments from governments to improve nutrition programming and strengthen accountability. Strategic lobbying enables more resources (financial and other) to be allocated to nutrition-related interventions. It can also help to secure greater financing fairness, placing the poorest, most disadvantaged and most marginalised in society at the heart of nutrition policies, programmes and financing.

FIGURE 1.1: THE DIFFERENT FORMS OF MALNUTRITION



Source: Action Against Hunger, 2011

BOX 1.1: NUTRITION CONCEPTS

MALNUTRITION

Is a term that is commonly used to refer to undernutrition but which technically also refers to overnutrition (*obesity* – see Fig. 1). A person is malnourished if their diet does not include the nutrients that they need to grow and/or stay healthy, or if illness prevents them from properly digesting the food they eat.

MICRONUTRIENT DEFICIENCY

Also known as “hidden hunger”, this is caused by an insufficient intake or low absorption of essential micronutrients (e.g. Iron, zinc, vitamin A, iodine, etc.).

STUNTING

Also known as chronic malnutrition, stunting refers to a person who has a low height for age ratio.

UNDERWEIGHT

Also known as weight deficit, this corresponds to a low weight for age ratio.

WASTING

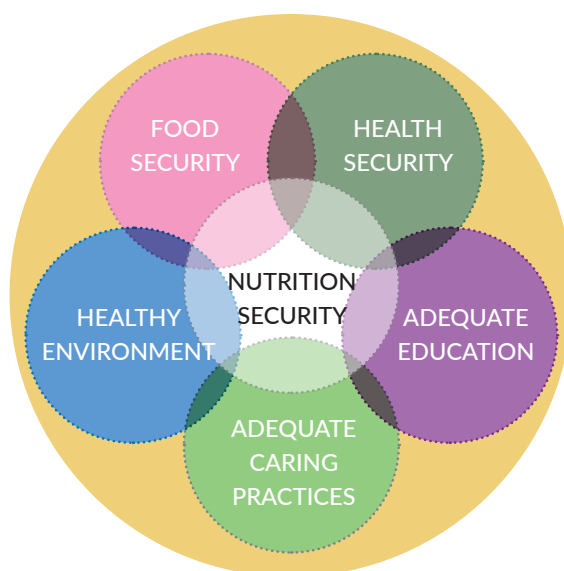
Also known as acute malnutrition, this refers to someone who has a low weight for height ratio.

NUTRITION SECURITY

The World Bank defines nutrition security as “the ongoing access to the basic elements of good nutrition, i.e., a balanced diet, safe environment, clean water, and adequate health care (preventive and curative) for all people, and the knowledge needed to care for and ensure a healthy and active life for all household members” (World Bank, 2013) (see Fig. 1.2).

FIGURE 1.2: NUTRITION SECURITY FACTORS

Nutrition security goes beyond the traditional concept of food security (access, availability, stability and utilisation of food). It recognises that nutritional status is dependent on a wide array of factors, all of these being necessary conditions, while none of them alone is sufficient.



Source: ACF (2014) “Nutrition Security Policy”

1.2 UNDERSTANDING NUTRITION BUDGET ADVOCACY

Budget advocacy is the structured lobbying of fiscal policies by an organisation or group of people. When focused on nutrition, it is used to lobby for nutrition to be given financial priority in the national budgetary agenda. It can have several aims:

- Lobbying for more resources to be allocated to nutrition
- Lobbying for transparency and the effective management of resources allocated to nutrition
- Lobbying for greater financing accountability for governments and technical and financial partners
- Influencing the national budget policy's decision making process

As with all advocacy initiatives, nutrition budget advocacy is built on an evidence base which supports the arguments being presented. This is why budgets that have been allocated to nutrition by governments or its partners must be analysed prior to starting the advocacy process. A series of lobbying and communication activities can be developed throughout the advocacy campaigns.

BOX 1.2: BUDGET TERMINOLOGY

GOVERNMENT BUDGET

Refers to the planning and authorisation of government revenue and expenditure over a calendar year. It is the most important of all public policy documents. It contains a collection of accounts that outline all of the government's and ministries' resources and expenses. The government budget is set by finance acts, voted on in Parliament.

BUDGET PROCESS

Process whereby the government budget is drawn up, presented and approved by Parliament prior to being adopted by the Council of Ministers, then executed in the form of public expenditure.

BUDGET LINES

Lines of a programme or project that denote the budget breakdown based on use and sources. The lines are used to identify the amounts included in the key elements of the budget (for example: personnel, equipment, training, contracts, miscellaneous) by objective, duration and estimated cost.

DRAFT BUDGET BILL (DBB)

Each year, the government presents the draft budget for the following year. This contains, in one single document, all of the government's revenue and expenditure. The Draft Budget Bill (DBB) indicates the nature, amount and deployment

of government resources and expenditure, on the basis of an economic and financial balance. It is considered and then voted on by Parliament.

INITIAL BUDGET ACT (IBA)

Is an ordinary law, but adopted using a special voting procedure, which sets, for a given year (known as the fiscal year), the nature, amount and deployment of the government's resources and expenditure. This must be voted on by Parliament prior to the start of the fiscal year in question.

BUDGET TRANSPARENCY

Defined as the full disclosure, in a timely and systematic manner, of all relevant budget information. Transparency – the degree of openness relating to the intentions, formulation and implementation of policies that are being pursued – is an essential element in good governance.

AMENDING FINANCE ACT (AFA)

One or more Amending Finance Acts (AFA) can be passed. These amend the original finance act. Their purpose is to correct original forecasts or significantly change fiscal policy during the fiscal year (taking account of economic developments or the course a new majority wants to take after a political changeover, etc.).

BUDGET CLASSIFICATION

Is a method of classifying revenue and budgetary expenditure (revenue, expenditure) by category, type, function or purpose. It is a numerical codification of budgetary content

PARTICIPATORY BUDGET (PB)

Refers to a process of budget planning, delivery and monitoring that places citizens at the heart of decisions. It is therefore based on a process of participatory democracy. The concept of participatory budget concept has its roots at a local level, where it was first applied to enable citizens to earmark a portion of their local authority's budget, typically for investment projects. It can nevertheless be considered at a broader level to give citizens greater control of the public resources that are generated through taxation.

CITIZENS' BUDGET

Presents the fundamental aims of the Finance Act. It summarises the key figures included in this Act, and citizens can use this to determine how expenditure has been broken down to finance public services, as well as the revenue generated from different sources. This document also enables citizens to monitor public expenditure and ascertain the levels of budget deficit and public debt as well as shifts in key macro-economic indicators.

1.3 PREREQUISITES FOR CONDUCTING BUDGET ADVOCACY

When conducting budget advocacy, it is important to first research and improve knowledge of the different areas associated with nutrition and the national budget. This is all about contacting the right people at the right time. This will help gain a better understanding of budgetary decision making. This section outlines the areas to focus on.

UNDERSTANDING THE INSTITUTIONAL AND POLITICAL FRAMEWORK OF NUTRITION FINANCING

To understand the country's level of commitment to nutrition, first of all review the country's/countries' strategic plan (multi-sectoral), if such a plan exists, as well as national nutrition strategies and plans in addition to health plans and, potentially, plans from other contributing sectors. These documents will provide an idea of the government's level of commitment to nutrition. When carrying out this work it is necessary to consider the importance of an approach that strengthens systems, i.e. health systems or education systems, so that they are able to provide universal and long-term cover for the services at the heart of advocacy plans. After the strategic planning phase, it is important to estimate the costs required to deliver the plan.

ESTIMATING THE COSTS TO DELIVER THE PLAN

A national nutrition plan cost estimate needs to reflect the investments required to realise the plan's objectives, deliver the interventions that are planned and achieve the desired results. It must reflect the strategic objectives and national commitments, contributions from each sector and compare previous and future interventions as well as available resources. It is produced on the basis of an inclusive consultation process (government, technical and financial partners are typically asked to participate).

The plans need to serve as a reference point when delivering interventions.

The cost estimate differs according to the objectives set out in the plan. More ambitious objectives require more detailed and protracted costing methods. The plans will therefore need to be budgeted in more detail (often at sub-national levels).

A cost estimate for these plans can prove very useful if it contains the following elements:

- A well-defined population of those people who need improved access to nutrition services, primarily women and young children – as well as a precise estimate of the population size and the cycle in which they use the services;
- Clarity as to the national nutrition objectives, in addition to reliable and up to date estimates of the baseline situation (initial) and current cover and planned interventions;
- A definition of multi-stakeholder platforms, delivery channels, monitoring and performance management systems;
- Reliable unit costs to develop interventions and monitoring to ensure that the interventions have been delivered and can be accessed by those who need them most (with details on assumptions and calculation methods for underlying costs);
- Well justified costs for the management of joint actions by the various stakeholders – including coordination, multisectoral planning, establishing complete costs, communications and advocacy, system capacity-building and managing information;
- The costs of existing nutrition actions, including human resource costs and fixed costs, reflecting these as contributions towards scaling-up action plans to provide improved results.

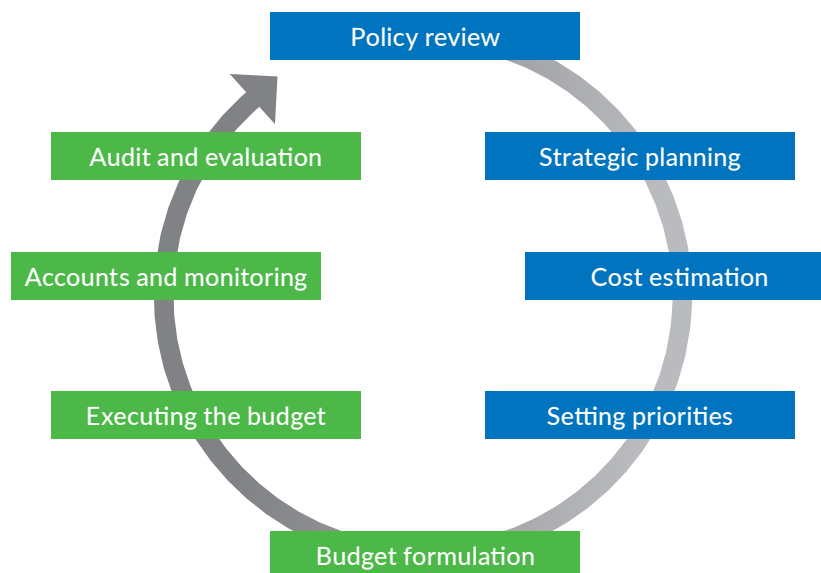
The **budget analysis** will then provide an estimate of the amount of budget and expenditure allocated to nutrition programmes. The plan's cost estimate must be compared to the budgets that have been allocated by the government. This is done to identify whether the expenditure is too low or if the plan's delivery is incorrect. It is necessary to identify whether the government's budgets match the priorities set out in the plans. Identifying gaps in the plan's delivery often helps to highlight the importance of aligning the plan with the country's budget lines.

UNDERSTANDING THE BUDGET CYCLE

The budget cycle (see Fig. 1.3) is a process that generally takes place over a period of one year and involves

- the Finance Ministry as coordinating ministry, in addition to other delivery ministries (health, agriculture, education, social security, etc.),
- the Council of Ministers (Cabinet) and Parliament as legislative body.

FIGURE 1.3: THE BUDGET CYCLE



Prior to preparing the budget, the government conducts a policy review, carries out strategic planning, estimates costs and sets priorities.

THE KEY STAGES OF BUDGET PREPARATION

FORMULATION

The budget is formulated by the executive. It is firstly prepared by the Finance Ministry, usually by the budget office. It is based on national forecasts for economic growth, inflation and demographic changes as well as the administration's policy priorities (such as increasing or reducing tax or increasing expenditure on priority programmes). Budget formulation enables the government to enact its fiscal policy and prioritise budget allocations.

ENACTMENT

The Draft Budget Bill (DBB) is presented and adopted in the Council of Ministers (Cabinet) prior to being discussed in Parliament (National Assembly and Senate, if it exists). The National Assembly and Senate's Finance and Budget Committee review the text first. The DBB is then debated and approved (often after changes have been made through amendments) and typically comes into force on 1 January the following year. This stage can include public hearings and enables information to be shared that can be accessed by the general public.

EXECUTION

When the budget is delivered, funds are spent and expenditure is monitored to ensure that it matches planned allocations (very often, fund allocations are ignored). Delivery involves ministries, departments and institutions and even non-governmental actors and civil society organisations.

AUDIT

An independent audit should be carried out by the Auditor General, the Court of Auditors or any body qualified to check that the budget has been effectively delivered and complies with planned allocations. The Auditor General and the Court of Audit or Audit Chamber are also usually involved in this stage. Parliament is also involved because it publishes and examines the audit report.

UNDERSTANDING THE BUDGET TIMETABLE

Understanding when budget formulation takes place is crucial so that budget discussions in Parliament for the coming year can be influenced. These discussions are usually held between the months of **September and November**, but this varies from one country to the next. The key dates for budget advocacy are the following:

- The release of the first draft budget, and accessing this so an advocacy strategy can be prepared.
- Ministerial and inter-ministerial meetings, and accessing the minutes of these.
- The cut-off date for tabling budget amendments and amendment rules.

BOX 1.3: GAINING A THOROUGH UNDERSTANDING OF THE BUDGET TIMETABLE FOR GREATER IMPACT



To know when and how to influence key decision-makers, the following are necessary:

- Knowledge of when the first draft budget will be accessible, so an advocacy strategy can then be prepared
- Awareness of ministerial and inter-ministerial meetings for accessing official meeting reports
- Awareness of the cut-off date for tabling amendments

SPECIFIC TRAINING FOR STAKEHOLDERS

Budget advocacy preparation requires a technical understanding of certain concepts. Budget advocacy training is therefore essential before launching a budget advocacy campaign. This training needs to be for those members of civil society who will deliver the advocacy and for strategic partners (journalists, for example) involved in the advocacy. It must be delivered by a multi-disciplinary team with a good understanding of the country or countries' budget structure and budget/advocacy processes.

PERFORMING A STRENGTHS, WEAKNESSES, OPPORTUNITIES, THREATS (SWOT) ANALYSIS ON THE STRUCTURE

The SWOT analysis, often referred to as a "strategic analysis", is a tool used to assess the internal and external factors that can help, or hinder, nutrition budget advocacy work. It involves identifying the **S**trengths, **W**eaknesses, **O**pportunities and **T**hreats (SWOT) associated with the advocacy campaign (see Box 1.4).

The SWOT analysis is a strategic diagnosis phase used to build a nutrition advocacy strategy based on budget analysis¹. On the basis of threats and opportunities that have been identified, in addition to any weaknesses and strengths, "you can select the most appropriate advocacy tactics"², for example, face-to-face lobbying, working with partners, talking to the media, etc.

- **The strengths** are internal factors that can be particularly important for budget advocacy, such as human, physical or financial resources, access to relevant authorities, ease with which the media can be accessed, or legitimacy to deliver the advocacy.
- **The weaknesses** are internal factors that can render budget advocacy actions less effective. These could be a lack of physical and/or financial capacity to properly conduct the budget advocacy, a lack of communication or contact with the appropriate human resources.

1 - UNICEF. *Advocacy toolkit: A guide to influencing decisions that improve children's lives*. 2010. Available at: <https://www.unicef.org/evaluation/files/Advocacy_Toolkit.pdf>

2 - EU Alliance for Investing in Children. *Advocacy toolkit*. 2014. Available at: <http://www.alliance4investinginchildren.eu/wp-content/uploads/2015/03/TOOLKIT_br.pdf>.

- **The opportunities** are usually external factors, such as elements of society that can help with advocacy. For the advocacy process, it is crucial to draw up a calendar of opportunities, updated on a regular basis. In this way, a country's commitment to improve its nutrition programming, made during a high-level summit can, for example, be an opportunity to lobby for an increase in the budget allocated to nutrition.
- **The threats** are external factors that are outside direct control and can have a negative impact on the budget advocacy being delivered, and can sometimes jeopardize achievement of the objective. For example, this could involve the withdrawal of partners, a change in government, a hostile social environment or a national crisis. A lack of budget transparency is another factor that can have a negative impact on a budget advocacy strategy.

BOX 1.4: EXAMPLE OF A SWOT ANALYSIS CARRIED OUT BY THE CIVIL SOCIETY ORGANISATION SUN SENEGAL DURING A TRAINING ON BUDGET MONITORING

STRENGTHS

- Experience of certain members of the platform in terms of advocacy and budget monitoring
- Existence of a dynamic functional multi-party overarching framework
- Expertise in the field of nutrition
- Existing advocacy strategy
- Support and recognition of FTPs and government bodies

WEAKNESSES

- Poor financial resources
- Poor technical skills in nutrition budget advocacy
- Low level of ownership in terms of texts and guidance documents by politicians and management of public finances
- Lack of contact with sectors connected to nutrition and with the finance ministry

OPPORTUNITIES

- Implementing the harmonised management framework for public finances
- Existence of a nutrition development policy document
- Existence of nutrition focal points in different sectors
- Existence of a multi-party budget monitoring framework
- Process to draft the nutrition multisectoral strategic plan
- Existence of people who can potentially be deployed in Parliament
- Existence of a nutrition donors platform
- Senegal's membership of the worldwide SUN movement

THREATS

- Dependence on external resources
- Civil servant mobility (decision-makers, etc.)
- Lack of visibility in the budgets of sectoral nutrition-related ministries

1.4 UNDERSTANDING THE BUDGET PROCESS

The budget process focuses on events, activities and tasks connected to the budget cycle that determine the resource and expenditure forecasts required to deliver the government's objectives over one year. The budget cycle is a four-stage process: formulation, enactment, execution, audit.

In the West African Economic and Monetary Union zone (WAEMU), *Finance Act Directive N° 6/2009/CM/UEMOA* of 26 June 2009 has been implemented in WAEMU countries, through the adoption of the Organic Law relating to Finance Acts (OLFA). This Act lays down the rules regarding the content, drafting, presentation, enactment, execution and audit of the budget, also known as the Finance Act.

THE BUDGET TIMETABLE AND INSTITUTIONS INVOLVED (EXAMPLE OF SENEGAL)

The budget timetable spans the entire year and is set by decree (see Fig. 1.4). It begins one year before the budget is implemented and in the WAEMU zone usually follows the following timetable:

1 FEBRUARY – MARCH

Work begins to prepare the budget, carried out by relevant departments within the finance ministry. The macro-economic framework is drafted by the Ministry of the Economy and Finance via the Department of Economic Forecasting and Research (DEFER), and the framework is sent to the Budget Department (BD) and to the Department of Economic and Financial Cooperation (DEFC).

2 APRIL

Sector-specific indicative allocations (envelopes) are agreed. The Finance Ministry distributes the circular that lays down the budget preparation's practical details and the timetable for budget meetings. It drafts the budget framework letter and sends these different documents to the spending ministries along with the macro-economic framework. Budget allocations are clearly stated.

After this stage, budget meetings are held between the Finance Ministry and spending institutions and ministries. This is when they jointly review performance reports from year N-1, the draft budget and its underlying sector-specific strategy. Budget re-evaluations are passed and a notification of new measures by title is issued.

3 JUNE

The Budgetary Orientation Debate (BOD) is held and revenue projections are finalised. This debate is organised by the finance minister and Parliament before the 30 June each year. It is based on key economic and social guidelines, budget policy guidelines, etc.

4 JULY – SEPTEMBER

The draft budget is adopted in the Council of Ministers in the second half of September and tabled in the assembly, along with the annual performance project. This occurs no later than the first day of the ordinary session.

5 OCTOBER – DECEMBER

The budget is adopted after being reviewed in committee and in plenary session. The initial finance act is enacted and published no later than 31 December.

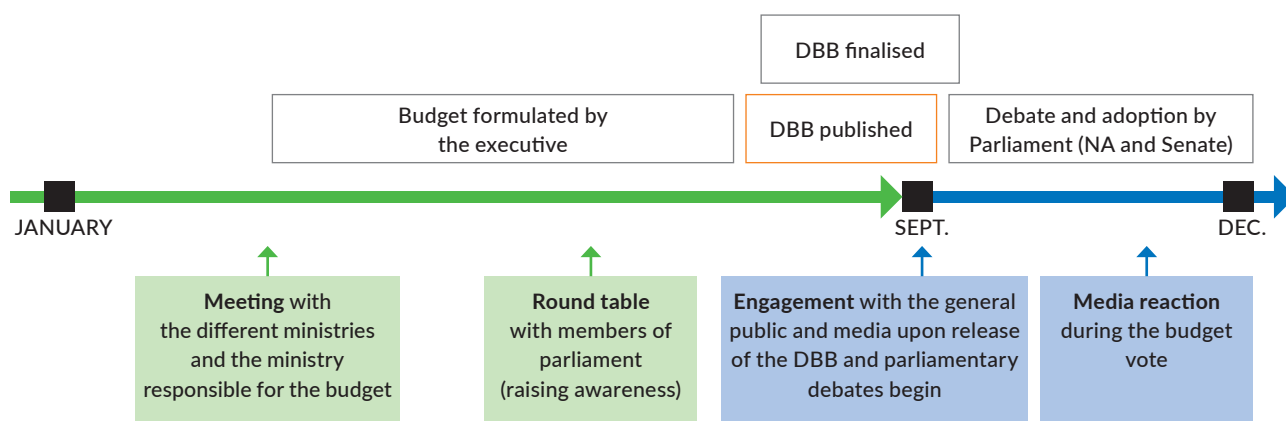
6 JANUARY YEAR (N)

This is the budget execution phase, with the production of the monthly, quarterly and annual financial transactions table, quarterly reports and the Amending Finance Act each time the original Act is amended.

7 JANUARY YEAR (N+1)

Once the budget has been implemented, the budget execution process begins in January of the following year. An audit report and discharge bill are issued by the Court of Auditors. This is a definitive statement of annual financial management and is the cornerstone of parliamentary control into the executive's implementation of the budget

FIGURE 1.4: A BUDGET TIMETABLE



The advocacy actions that can be carried out at each stage of the timetable are set out in section 3.3 of the next chapter.

BUDGET CLASSIFICATION

BUDGET CLASSIFICATION DEFINITION

Budget classification is a method of classifying revenue and budgetary expenditure (revenue, expenditure) by category, nature, function or purpose. It is a numerical coding of budgetary content.

The classification is dynamic and can be amended and improved based on the lessons learned from budgetary practice, but also changes to the administrative set-up, fiscal legislation, etc. It is laid down in the Organic Law relating to Finance Acts (OLFA) and by a presidential decree.

(1) as an appendix: Senegal: decree No. 2012- 673 of 4 July 2012 – Burkina Faso: 2016 -600/PRES/PM/MINEFID of 8 July 2016.

PURPOSE OF THE CLASSIFICATION

Budget classification is essentially the coding of revenue and expenditure. The purpose is:

- To ensure that budget components are clearly identified
- To make it easier for actors and users to understand the budget
- To ensure that the budget is properly prepared, to ensure that budget transactions can be tracked and are transparent and that accounts can be presented in a simple fashion
- To make it easy to obtain and use budget statistics
- To provide a varied and detailed budget analysis

BUDGET CLASSIFICATION CONTENT

The content of the budget classification varies depending on whether it relates to revenue or expenditure.

| REVENUE CODING | EXPENDITURE CODING |
|--|---|
| <ul style="list-style-type: none"> - Title: one digit (0), for all general Budget revenue - Article: 2 digits. Revenue category - Paragraph: 1 digit. Specifies the economic nature of the revenue within each category - Line: 1 digit. Further defines the economic nature of the expenditure. - Category: two digits for each type of revenue | <ul style="list-style-type: none"> - Section: 2 digits. Identifies the Ministry or Institution. - Title: 1 digit. Indicates the nature of the expenditure, for example "Title 2" for personnel expenditure. - Chapter: 11 digits. Indicates the functional code and administrative code - Article: 2 digits. Identifies the expenditure's economic nature; refers to the government's main chart of accounts. - Paragraph: 1 digit. Specifies the economic nature of the expenditure set out in the article. - Line: 1 digit. Further defines the economic nature of the expenditure. |

Classification by nature of expenditure is achieved using a combination of the Title, Article, Paragraph and Line.

Example: 3 62 1 1 (Title 3 = operating expenditure, Article 62 = purchase of goods and services, Paragraph 1 = supplies, Line 1 = office supplies).

A classification by purpose also exists. This is achieved using a combination of the Section and Chapter and therefore contains 13 digits.

2

DEVELOPING A BUDGET ADVOCACY STRATEGY

2.1 WHAT DOES AN EFFECTIVE BUDGET ADVOCACY STRATEGY LOOK LIKE?

2.2 DEVELOPING AN ADVOCACY STRATEGY

2.3 FORMULATION

2.4 DELIVERY



Raphaël de Bengy © ACF – Burkina Faso



THIS CHAPTER CONTAINS

- **DEVELOPING A BUDGET ADVOCACY STRATEGY AND SITUATIONAL ANALYSIS TOOLS**
- **FORMULATING BUDGET ADVOCACY OBJECTIVES, MESSAGES, TARGETS, SUPPORTERS, ACTIVITIES AND TACTICS**
- **IMPLEMENTING THE BUDGET ADVOCACY STRATEGY**
- **BUDGET ADVOCACY STRATEGY MONITORING AND EVALUATION**

2.1 WHAT DOES AN EFFECTIVE BUDGET ADVOCACY STRATEGY LOOK LIKE?

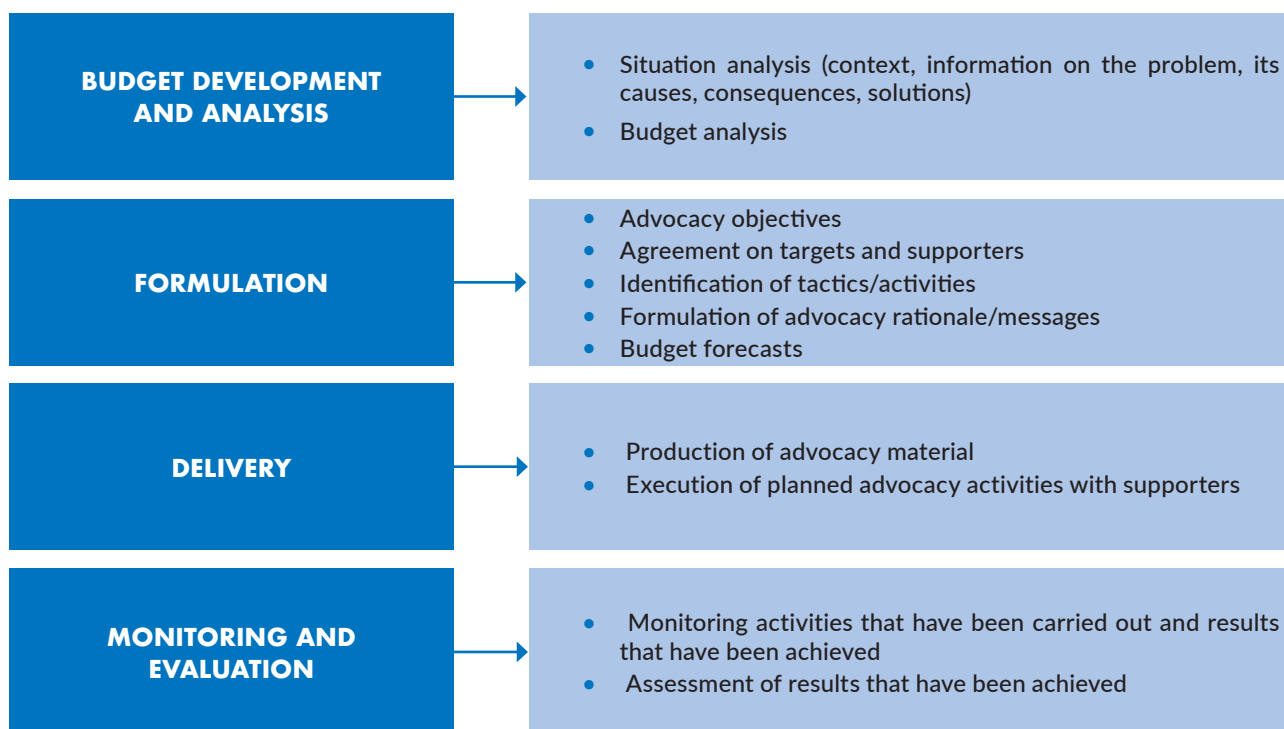
When putting together a budget advocacy strategy, coordinating a rigorous and professional approach that combines key actions in a smart way to achieve a change goal is important.

This ensures that the plans are “*thorough, commonly understood and adequately resourced before beginning advocacy work on a specific issue.*” (page 11, toolkit). This document may contain budget objectives alone or may be inserted into a broader strategy that tackles additional topics.

However, building an advocacy strategy remains the same no matter which advocacy topic is involved. There are 4 key phases: development, formulation, delivery and monitoring and evaluation (see Fig. 2.1). Each of these stages must be worked through, therefore, when defining a budget advocacy strategy.

In the development stage, a thorough analysis of the situation is carried out to properly identify the problem, its causes and consequence. In the formulation stage, advocacy objectives are defined, targets and supporters agreed upon, actions identified, messages defined and advocacy tactics and budget forecasts agreed. In the delivery phase, advocacy material is produced and activities are carried out. In the monitoring and evaluation phase, activities are monitored and the results achieved are evaluated. Any potential corrective actions required to achieve the desired change can then be proposed. This process is summarised in Chart 2.

FIGURE 2.1: THE PHASES OF AN ADVOCACY STRATEGY



2.2 DEVELOPING AN ADVOCACY STRATEGY

The need to develop an advocacy strategy usually arises due to a problem affecting a group of beneficiaries. To resolve this issue, a decision must be taken by a political, economic or legal authority. These problems can arise following the creation of a new policy/law, or after these have been implemented or, conversely, due to a lack of policy directives/documents or laws. Some authors believe that advocacy issues can come from the field and take the form of a request from a community or partner organisation. Issues can be identified while an organisation is in the process of delivering activities. Alternatively, they can be the result of political processes and the desire is to minimise the impact of such processes on communities. Finally, they can be the consequences of a crisis (political, food-related).

The analysis must therefore properly identify the problem, and its causes and consequences, as well as pinpoint solutions that can address the problem. The budget element must be clearly identified as an issue so that solutions to address this can be proposed and action taken during the advocacy.

..... CONTEXTUAL AND PROBLEM ANALYSIS

In any advocacy approach, contextual analysis offers an understanding of the working environment identifies potential blockages and helps to provide a response to the change being envisaged.

In this part, it is important to work on the basis of solid and recent evidence (studies, national surveys, official statistics). It is also crucial to speak to people with complementary profiles to make sure that the full scope of the problem has been correctly identified. Furthermore, teams should find out which other actors are already working on health or nutrition budget analyses, and on budget analyses in other fields. This is to ensure that efforts are not duplicated or parties who could join a budget advocacy coalition are identified. With countries that have joined the SUN movement, it is important to find out whether a SUN civil society alliance exists and is already working in this field.

Several tools can be used to provide an in-depth analysis of the problem. Two of these are recommended: the problem tree and the analysis framework using the 6 pillars of the health system. These tools will help to identify the various problems that exist, including those linked to nutrition financing.

THE PROBLEM TREE

In the problem tree (Fig. 2.2), the bottom level focuses on the causes of the problem. The easiest and most exhaustive way of identifying potential causes is to ask the *question "but why"*, for every cause identified. The trunk represents the problem, and the leaves the effects. This series of questions helps to identify the scope of the country's malnutrition problem. The answers to these questions will be useful when it comes to preparing the budget advocacy rationale.

Here is an illustrative example of part of a problem tree produced in Burkina Faso for an analysis into the key causes of malnutrition in an area 200km from the capital. This tree (see Chart 3) highlights several nutrition financing problems. But the data in this analysis helped the team to deliver a decentralised advocacy, with a budget allocation targeting high-impact interventions that would resolve the zone's malnutrition problem.

THE SOLUTION TREE

After completing the problem tree, a solution tree needs to be produced to decide which activities could resolve the problem that has been identified (Fig. 2.3). As part of the budget advocacy in this particular area, the problem and solution tree content has been used to influence budget financing with a focus on high-impact interventions.

FIGURE 2.2: EXAMPLE OF A PROBLEM TREE

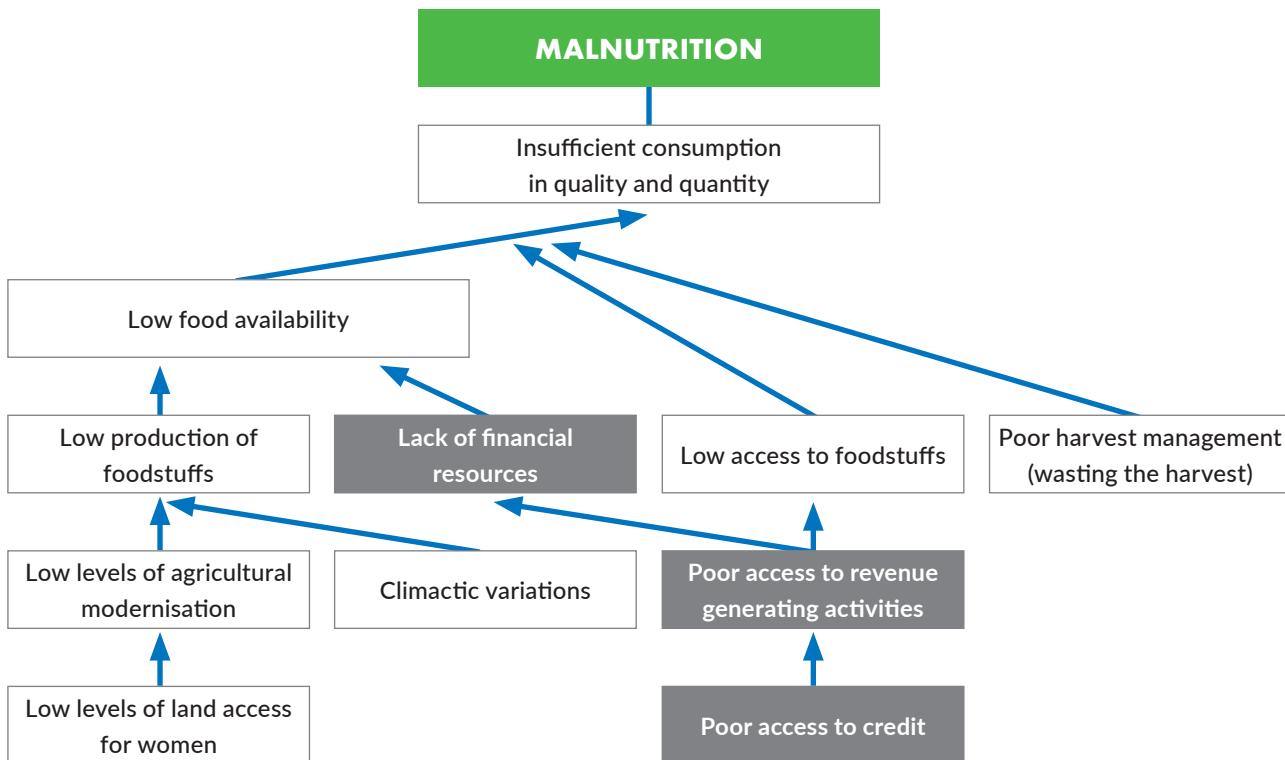
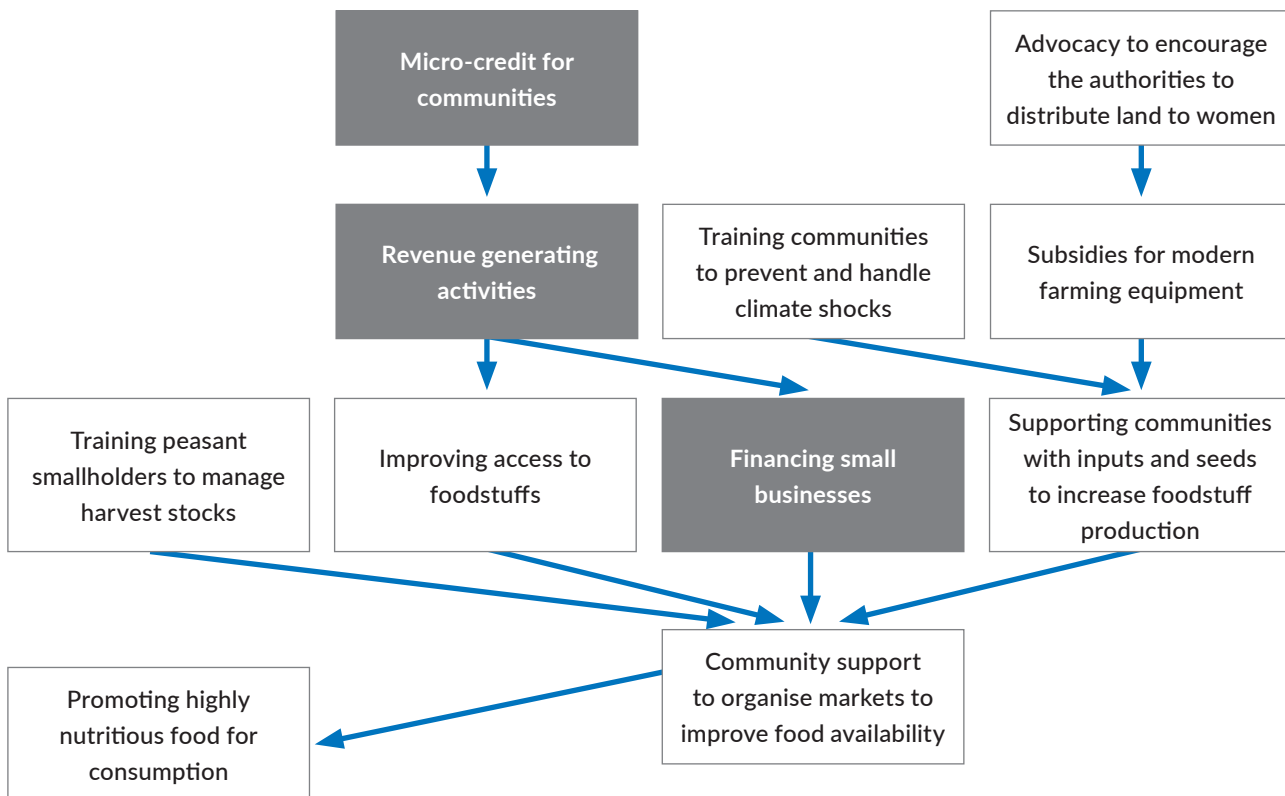


FIGURE 2.3: ILLUSTRATIVE EXAMPLE OF A SOLUTION TREE



ANALYSIS FRAMEWORK USING THE 6 PILLARS OF THE HEALTH SYSTEM

With a health-system related budget problem, an analysis can be carried out using the 6 key pillars, i.e. governance/ political framework, financing, human resources, supply, care services and information system.

This method is known as an analysis framework (Table 2.1). It represents one specific aspect of the financing issue and feeds into the budget advocacy. When analysing the other pillars, it is crucial to make links to budgeting problems. In terms of human resources, for example, identifying the need for additional well-qualified and well-trained staff means that the current financing plans can be checked to see whether they have been adequately funded.

TABLE 2.1: HEALTH SYSTEM ANALYSIS FRAMEWORK

| <i>Pillar</i> | POTENTIAL BOTTLENECKS | ADVOCACY OR POLICY SOLUTION (EXAMPLES, COMPLETE WITH TECHNICAL WORK) |
|--|--|---|
| GOVERNANCE AND POLICY FRAMEWORK | <ul style="list-style-type: none"> Policy plans non-existent or out-of-date, flawed, or not implemented Low institutional capacity and lack of coordination | <ul style="list-style-type: none"> Ask the government to create/review its policies, plans Request the creation of an inclusive and light-touch coordinating body Ask the government to find long-term solutions to fund the coordinating body |
| FINANCE | <ul style="list-style-type: none"> Funding requirements not quantified Lack of national and international budget allocated to health and nutrition | <ul style="list-style-type: none"> Request or conduct an assessment of the national nutrition policy's needs/costs Request the creation of a budget line for nutrition at Ministry of Health level or request greater transparency in terms of the way nutrition financing is managed |
| HUMAN RESOURCES | <ul style="list-style-type: none"> Quantity and distribution/geographic needs Quality: insufficient training and skills, poor reputation | <ul style="list-style-type: none"> Request a review of the health human resources policy Request the creation of new training schools for health workers, revision of the health workers' training curriculum to include nutrition Request the development of financing plans for these training schools |
| SUPPLY | <ul style="list-style-type: none"> Low availability of medicines, lack of certain medicines or products on the list of essential items or in the national distribution system. Purchasing and distribution budget is insufficient, lack of information on stock levels, etc. | <ul style="list-style-type: none"> Change the product status, include it in the national distribution system Request the creation of a budget line for an essential product. |
| CARE SERVICES | <ul style="list-style-type: none"> Poor cover and access | <ul style="list-style-type: none"> Ask the government to adopt a free primary healthcare policy Ask the government to guarantee the long-term financing of this free healthcare policy |
| INFORMATION SYSTEMS | <ul style="list-style-type: none"> Poor quality of data tracking and collection Non-integration of nutrition information in planning at district level | <ul style="list-style-type: none"> Request an overhaul of the national health information system Check whether existing resources can cover an overhaul of the health information system |

2.3 FORMULATION

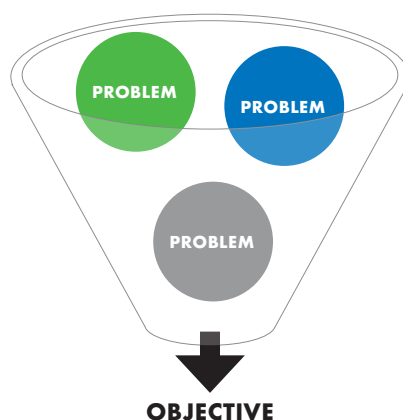
This stage is when the advocacy strategy begins to be written and the key stages include preparing objectives (Fig. 2.4), deciding on targets and supporters, key messages, activities, tactics and budget. The essential stages in this process are outlined in the following pages.

FORMULATING SMART CHANGE GOALS

In any advocacy approach, contextual analysis offers an understanding of the working environment identifies potential blockages and helps to provide a response to the change being envisaged.

In this part, it is important to work on the basis of solid and recent evidence (studies, national surveys, official statistics). It is also.

FIGURE 2.4: ILLUSTRATIVE EXAMPLE OF THE OBJECTIVE PREPARATION PROCESS



As with any project or strategy, the budget advocacy objectives need to be SMART (specific, measurable, achievable, relevant and time-bound). It is important not to forget that the envisaged policy change is not the focus of the advocacy action. The focus is the direct impact on the living conditions of the communities and populations being championed.

The following aspects are usually included in an advocacy objective: the envisaged change, the date this change is expected, and who is to instigate this change. The following questions need to be asked:

- **What? What change is envisaged?**
- **How? What solution is being proposed?**
- **Who? Who can effect the change?**
- **When? What is the timescale?**

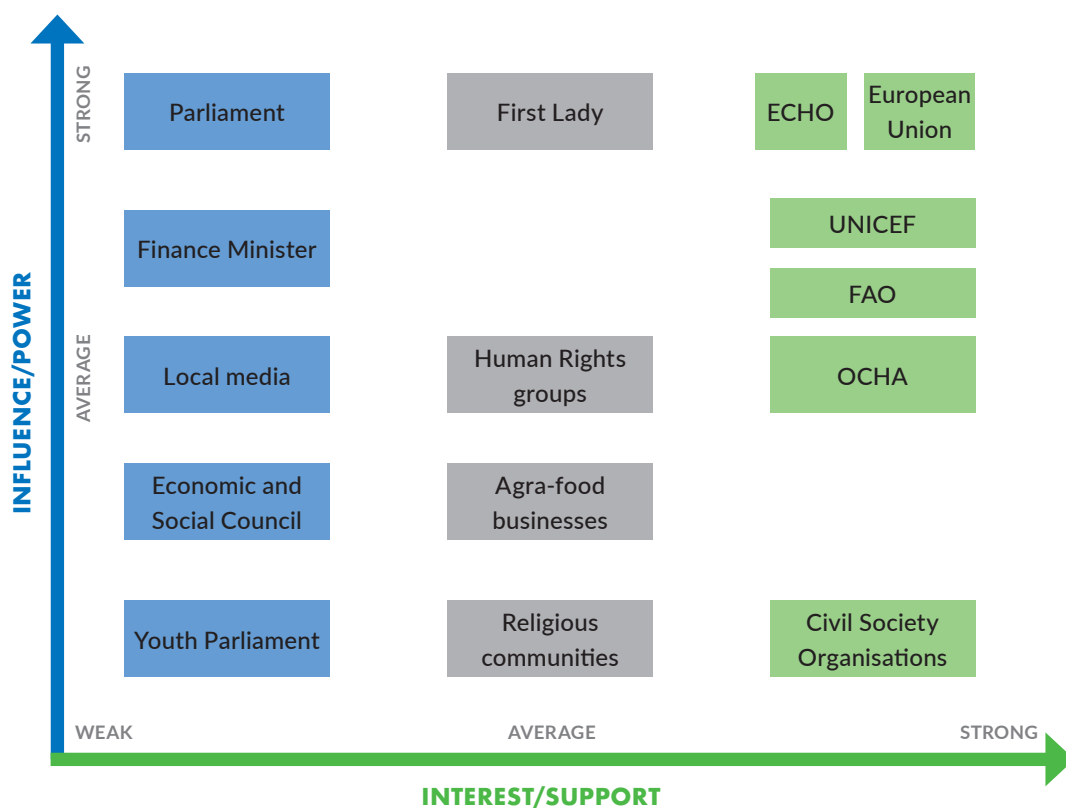
EXAMPLE OF BUDGET ADVOCACY OBJECTIVES

- 1 *The health development plan prepared in October 2018 by the Ministry for Health includes a specific nutrition programme and a dedicated budget*
 - 2 *Between now and 2020, the Finance Ministry will be allocating 15% of the national budget to the health sector, in line with commitments made in Abuja*
-

IDENTIFYING STRATEGIC SUPPORTERS AND DEFINING TARGETS

When moving into this stage, it is important to begin by analysing all of the stakeholders involved in the problem being addressed. This will help to determine who the key actors are, their attitudes to the problem, their motivation and the influence they have to achieve the envisaged change. Several matrices can be used for power mapping. The example used in this section is one of the simpler versions (Fig. 2.5).

FIGURE 2.5: RELATIONSHIP BETWEEN POOR WASH AND CHILD UNDERNUTRITION



When this analysis has been carried out, those with weak decision-making power and little commitment to the cause being supported, are of no interest. For the sake of efficiency, a decision can be taken to carry out no action for them. However, those with power and an average or high level of interest need to be included as targets or supporters. Those who are in favour of change, or who have shared interests, can be supporters and help to plan the advocacy strategy.

Targets are those people with the power to deliver change. Alongside the main target, secondary targets should be identified. These are people who operate around and exert an influence on the target.

EXAMPLE

If the goal is to have the Finance Ministry apportion 15% of the health budget between now and 2020, in line with Abuja commitments, the main target will be the finance minister. Secondary targets could be the finance minister's

technical advisors, his/her private secretary or the prime minister, members of parliament, technical and financial partners (donors), and ministers from other sectors or from the department of nutrition.

Make full use of informal networks to reach targets. For example, the first lady or the National Assembly president's wife could be contacted to encourage the target to adopt a more attentive listening approach.

IDENTIFYING TACTICS AND ACTIVITIES AND FORMULATING A BUDGET

Budget advocacy can involve a wide range of tactics and types of action. But these tactics are identified from an analysis of the context and the objectives being pursued. *How can the decision to effect change be secured? Should a cooperative, persuasive or confrontational approach be employed?*

When tactics are being chosen, the most relevant activities to be developed can also be identified, while remaining fully aware of the potential risks that these may involve. A calendar of influence opportunities must also be developed and referred to when activities are being identified.

Tactics can be categorised into four groups: research/expertise; communication/media; lobbying and public engagement (see Fig. 2.6).

Large budgets are not required to deliver an advocacy strategy. Most activities call for a more intellectual form of contribution. It is therefore important to not only assess the costs of the various activities, but also to assess the amounts of human resource support required. Remember that to fine-tune budget details, advice can be sought from finance managers from the organisation involved in the budget advocacy process.

FIGURE 2.6: RELATIONSHIP BETWEEN POOR WASH AND CHILD UNDERNUTRITION

Budget advocacy is carried out to have the government and local authorities allocate financial resources to nutrition and food security to cover at least 80% of requirements between now and 2020.

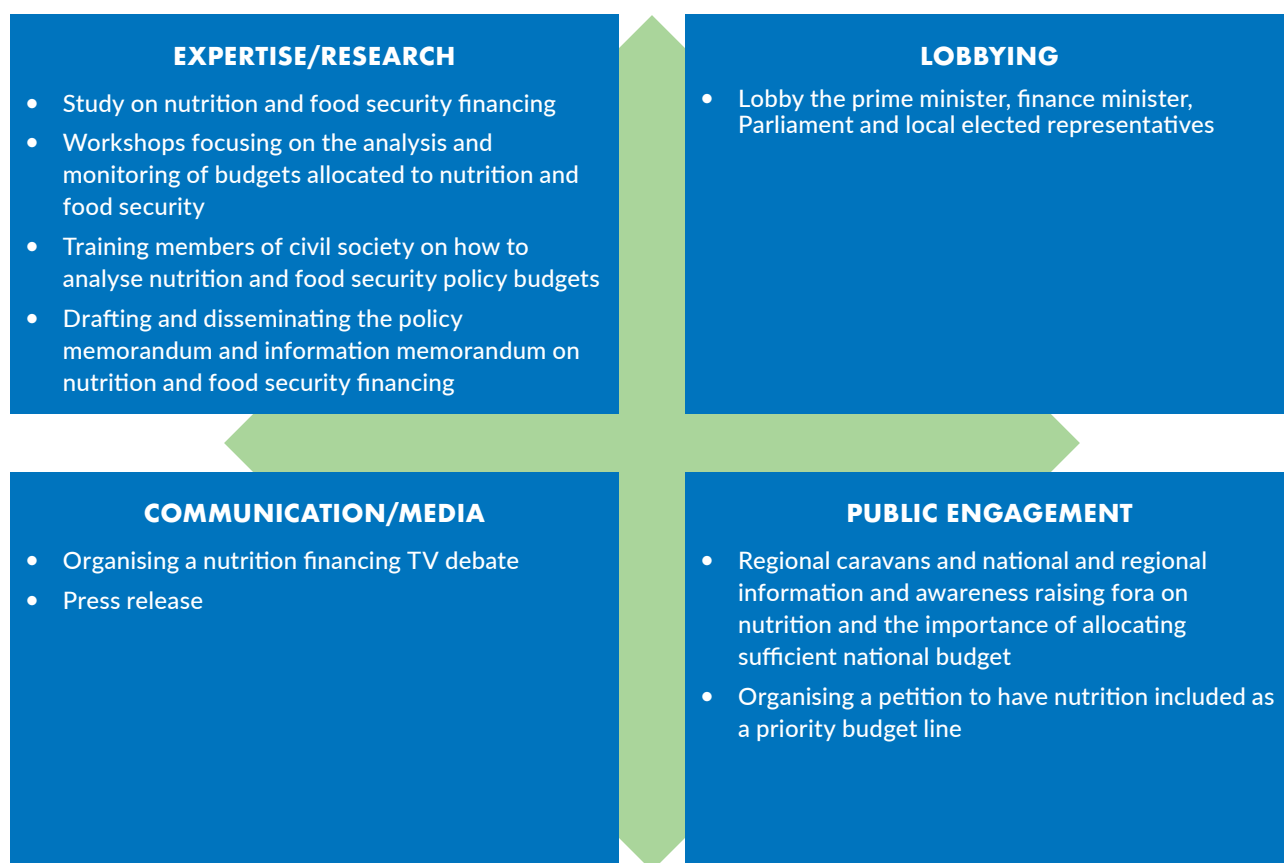


TABLE 2.2: EXAMPLE OF ACTIVITIES THAT LINK UP WITH THE BUDGET TIMETABLE

The budget advocacy approach can be adapted to link up with the budget timetable, outlined on section 1.4. The following are a selection of activities that can be carried out when the budget is being formulated, disseminated, adopted, executed and audited.

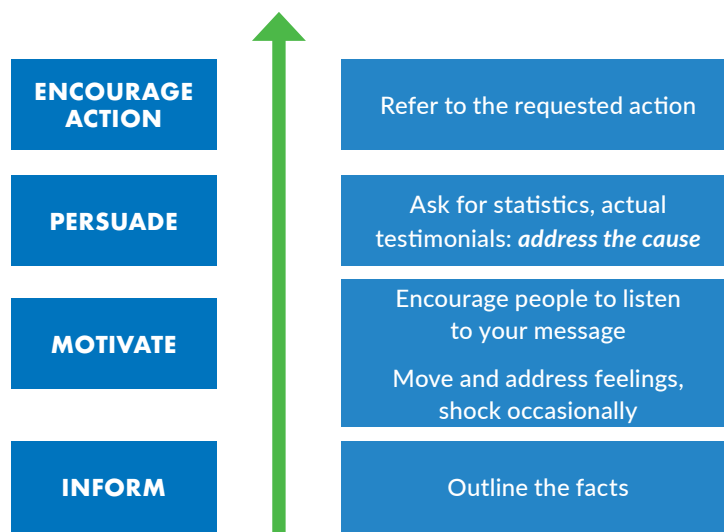
| Budget phase | RESEARCH/ EXPERTISE | COMMUNICATION | LOBBYING | PUBLIC ENGAGEMENT |
|--------------------|--|--|---|---|
| FORMULATION | <ul style="list-style-type: none"> • Nutrition budget research/analysis • Position paper on the importance of specific nutrition budgets and budget proposal on innovative financing | <ul style="list-style-type: none"> • Press article to disseminate conclusions from the budget analysis and the proposal on innovative financing | <ul style="list-style-type: none"> • Information sent to the Ministry for Health and Ministry for Agriculture on the budget in question, requesting that this is promoted during interministerial discussions • Round table with parliamentarians to raise awareness of the need for innovative financing for nutrition | <ul style="list-style-type: none"> • Identification of national champions to help conduct the advocacy. |
| ENACTMENT | <ul style="list-style-type: none"> • Citizens' budget document analysed by budget transparency specialists | <ul style="list-style-type: none"> • Press release and articles on the budget process to raise public awareness of the ongoing process and highlight the importance of including nutrition in the health budget. • Article with testimonials from workers from the different sectors on the importance of allocating greater resources | <ul style="list-style-type: none"> • Lobbying of members of parliament with regard to the draft finance bill and the analysis of funds allocated to nutrition | <ul style="list-style-type: none"> • Social networks used by citizens are employed to put pressure on the government and parliamentarians • Direct dialogue between citizens and members of parliament to highlight the interest in social budgets (health, nutrition, education, etc.) |
| EXECUTION | <ul style="list-style-type: none"> • Creation of a public budgets analysis and monitoring framework • Establishment of a budget analysis and monitoring citizens' group | <ul style="list-style-type: none"> • Publication of weekly reports from the budget analysis and monitoring citizens' group | | |
| AUDIT | <ul style="list-style-type: none"> • Study into the budget's impact on beneficiaries • Budget delivery recommendations • Citizens' audit | <ul style="list-style-type: none"> • Recommendations communicated through the press | | |

FORMULATING ADVOCACY MESSAGING

No advocacy can be carried out without first developing messaging. It is the foundation of any advocacy work. To be understood, this messaging needs to be simply and clearly presented and must contain solid evidence. It can contain testimonials and needs to be persuasive and engaging (Fig. 2.7). It must be targeted and tailored to the decision maker being addressed. Take a budget advocacy whose aim is to add a nutrition line, for example. The messaging aimed at the finance minister must differ from that aimed at the president of the national assembly.

Here is some advice on how to draft advocacy messages.

FIGURE 2.7: ADVICE ON MESSAGE FORMULATION



2.4 DELIVERY

This is the advocacy strategy's operational phase. Material is produced then sent to targets and partners, and advocacy meetings are held. During this phase, it is important to keep an eye on national political developments as well as any decisions taken by the government. Activities and messages can then be adjusted accordingly.

BOX 2.1: HOW TO HOLD A SUCCESSFUL ADVOCACY MEETING

- Why are you meeting these people at this particular point in time?
- Who are you meeting? (Their areas of interest, concerns, etc.)
- What outcome are you expecting to achieve? (Information, influence their position, update them?)
- If you are a group, which points will be raised by whom? What time will be allocated?
- What follow-up is planned after the meeting?
- Have you put together any answers to issues of interest to those you are meeting?
- Read the newspaper to find out if there are any news stories linked to your advocacy topic. This can be used when speaking to your target

When delivering budget advocacy, finance bill debates need to be monitored, as well as any readjustments that are proposed, and supporters must be spoken to on a regular basis.

2.5 MONITORING AND EVALUATION

Monitoring and evaluation are crucial elements of any advocacy plan. Indicators and sources that can be used to verify the results of activities that have been delivered must be identified from the outset. Results that are achieved as the plan progresses can then be capitalised on, and changes suggested to steer the work towards the change goal.

As with the monitoring and evaluation of other projects, it is important to know at the outset where the budget advocacy sits in relation to the theory of change.

This will help to conceptualise, and then evaluate, how the budget advocacy contributes to long-term change goals. The budget advocacy must also be viewed as part of the overall project being conducted and the results delivered by this. Consideration needs to be given as to how the budget advocacy's activities are linked to other activities and how the results that have been achieved contribute to overall objectives.

Advocacy efforts are difficult to evaluate because, quite often, many stakeholders are working to achieve the same goal (this is also one of its strengths). It can be very difficult to identify who contributed the most to achieving the goal and to what extent/degree. Furthermore, it is often difficult to find the information required to determine who helped to achieve the goal. For example, if Madagascar's economy minister announces a 2% increase in the budget allocated to nutrition between now and 2020, it is difficult to know whether this commitment was secured as a result of the budget analysis work, followed by budget advocacy efforts with the government and parliamentarians. Perhaps the president of the World Bank or officials from other governments or UN agencies eased the process through bilateral meetings and thereby encouraged the government to issue this commitment. And yet this information will not be known, because some meetings are not made public. The first lady may also have been influenced/exerted her influence, and it is often difficult to evaluate who was involved in what. Despite the fact that advocacy efforts cannot be comprehensively evaluated using quantitative performance indicators, using some of these from the outset can help to (1) serve as a reminder of the advocacy's end-goal, (2) evaluate what worked, what didn't work and how this can be addressed and (3) develop links to long-term goals.

Very specifically, and as an example, budget advocacy could be evaluated using these final outcome indicators:

- 1 Change in amount of budget allocated by the country (or X country if more than one country is being addressed) to nutrition in years T, T+1, and T+2. This target can even be split into several targets: nutrition-specific and nutrition-sensitive interventions/allocations to different contributing sectors (WASH, health, agriculture). An alternative indicator could be the amount of budget allocated to nutrition as a percentage of the total budget.
While this indicator is far from perfect, it highlights whether the government increased its budget while the advocacy activities were being carried out.
- 2 Change to the nutrition-related aid received in the country concerned. If the aid is increasingly becoming a substitute for the national budget, the advocacy will need to be changed.
- 3 Number of government commitments made in relation to the financing allocated to nutrition or, failing that, nutrition-related policy or programme commitments.

Intermediate outcome indicators could be:

- 1 Number of nutrition-related budget analyses conducted or supported by the government over a five-year period. An alternative indicator could be: the number of times the government has supplied its nutrition budget data to the SUN Secretariat.
- 2 Number of written and oral questions about the budget allocated to nutrition that have been tabled by parliamentarians. An alternative indicator could be: the number of nutrition budget amendments tabled in the last X months.
- 3 Number of articles written by national and local media on nutrition financing in the country.
- 4 Number of meetings with members of the government or staff from relevant ministries, including the Finance Ministry, secured by civil society (including the SUN platform) over the last X months.
- 5 Number of civil society organisations working on the nutrition budget advocacy.

Clearly, advocacy activities cannot deliver these outcomes on their own (especially final outcomes). Nevertheless, these indicators could help to determine whether activities were sufficiently targeted towards, for example, parliamentarians, the government, donors, media, etc. They could also indicate whether the advocacy needs to be targeted at other sectors (if one sector is overrepresented, for example).

Each intermediate and final outcome indicator needs to be associated with one or more activity. In this way, it will also be possible to see how each activity contributes to [reaching] the end goal. For example, if there is an increase in the number of articles written by the national and local press about the budget allocated to nutrition and the rates of undernutrition in the country, this will help to influence political decision-makers (Finance Ministry, government, parliamentarians). It will also demonstrate the level of public interest in this issue and how keen the public is to see results relating to the fight against undernutrition (which will be delivered through financial means or a budget that is allocated/spent in a more effective manner).

It is important to identify the starting point and the end goal. For example, if the outcome indicator is the increase in budget allocated to nutrition, it is important to find out how much budget was allocated on date T (the date that activities were launched). It is also essential to measure the change between the two dates.

Finally, when pursuing advocacy to achieve greater transparency in terms of the way nutrition financing is managed, aside from monitoring, it is also important to evaluate the results that have been achieved at the end of the advocacy. This documented evaluation can help to reorient strategies if the result achieved was unsatisfactory. Various aspects can be reviewed when evaluating advocacy actions. Evaluation can include the results achieved, the action's impact on the communities being championed, the transfer of messages and the choice of tactics and actions, internal decision-making processes, and even the quality of partnerships. These evaluations must be capitalised on and shared with teams because this can help with the development of future advocacy actions.

3

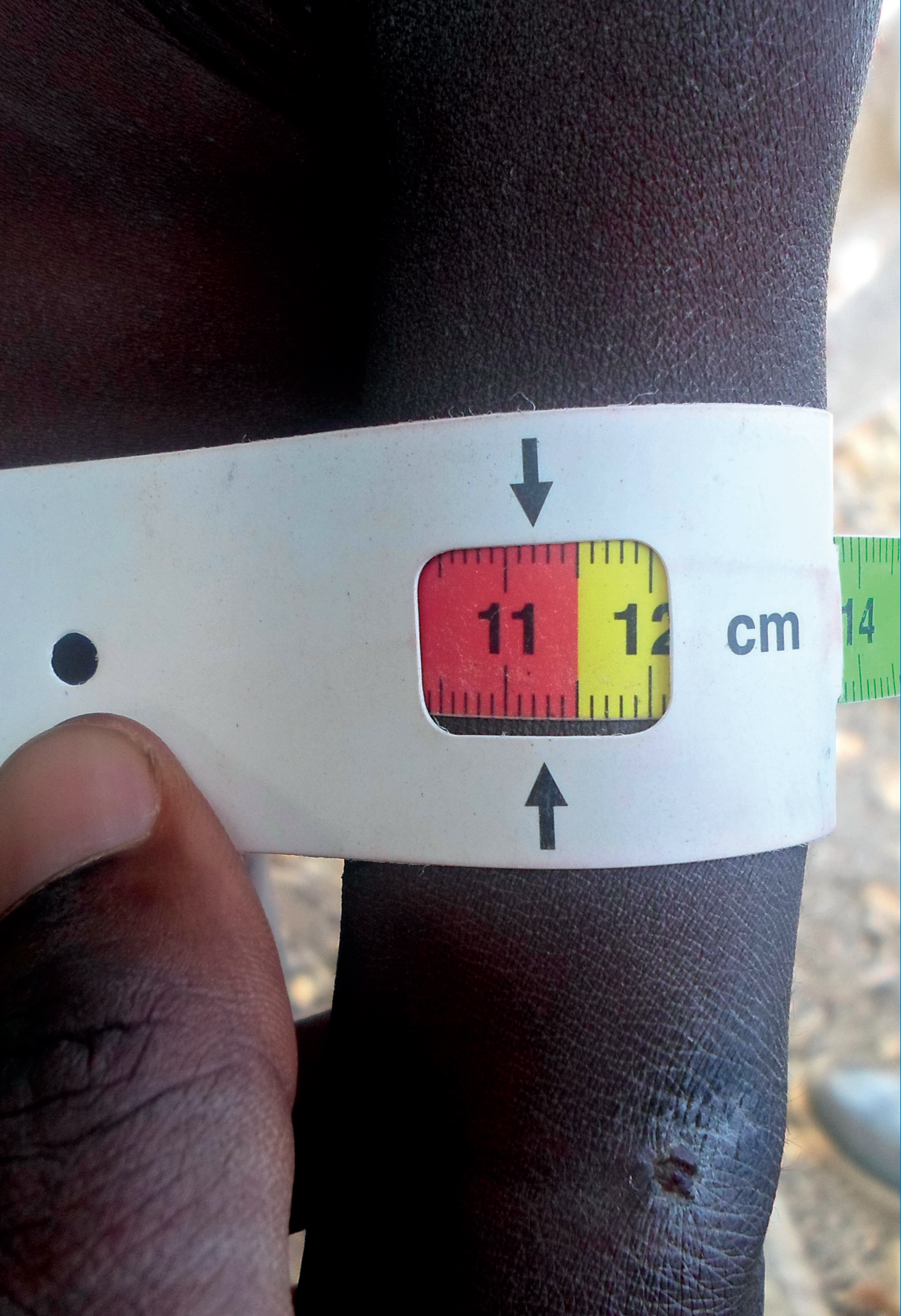
UNDERTAKING A BUDGET ANALYSIS

3.1 THE AIM OF BUDGET ANALYSIS

3.2 BENEFITS OF BUDGET ANALYSIS

3.3 BUDGET ANALYSIS METHODOLOGIES

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UNDERTAKING A BUDGET ANALYSIS

THIS CHAPTER CONTAINS

- **PROCESS USED TO PERFORM A BUDGET ANALYSIS**
- **NUTRITION BUDGET ANALYSIS METHODOLOGY**

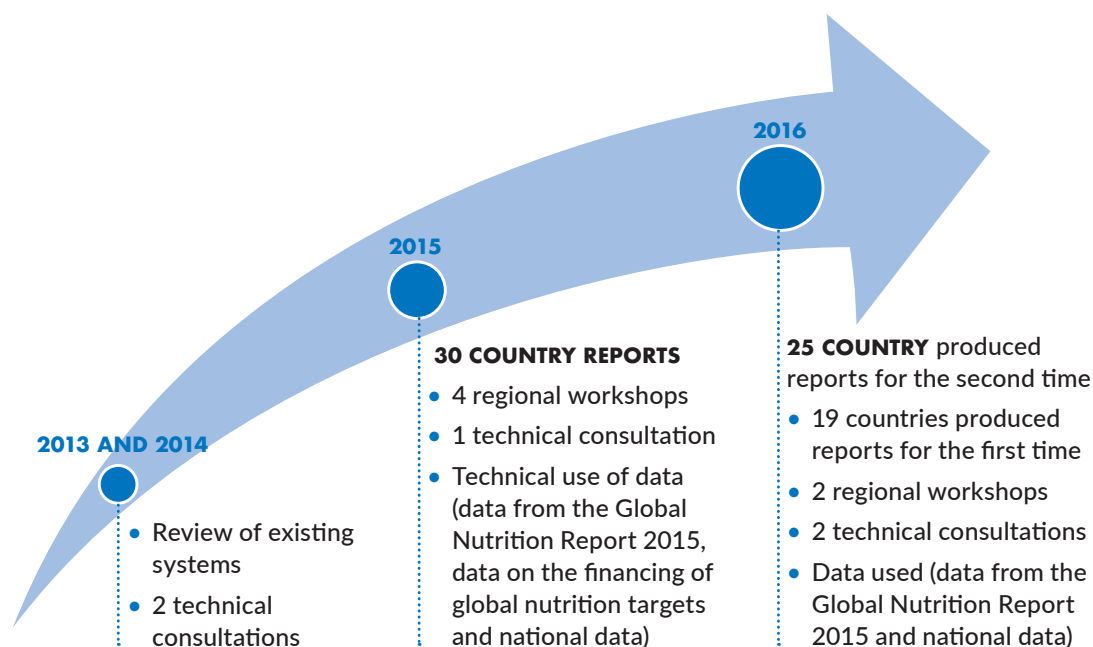
BUDGET ANALYSIS LEADS TO GREATER TRANSPARENCY IN TERMS OF THE FINANCING ALLOCATED TO NUTRITION. THIS IS AN ESSENTIAL STEP, AND WITHOUT THIS THE BUDGET ADVOCACY ITSELF WILL BE SEVERELY LIMITED.

3.1 THE AIM OF BUDGET ANALYSIS

Budget analysis is used to determine the amount of funds that are allocated to nutrition-specific and nutrition-sensitive interventions, as defined by The Lancet medical journal in 2013 (see appendix). These amounts need to be related to other key economic data (GDP, national budget, budget of contributing sectors) and the nutrition budget's overall allocation per head should be calculated. The analysis needs to assess the amounts that are allocated to nutrition-specific and nutrition-sensitive interventions, and compare these to other government priorities. The analysis could also compare and contrast programmes with the allocation provided to nutrition. Because nutrition is a multisectoral issue, its analysis must include various ministries. The analysis could therefore include the budgets of the following ministries: health, food security/agriculture, water, sanitation and hygiene, social protection and education. The overall long-term aim of an analysis is to make ministries and government institutions accountable. Therefore, the consultation work and its outcomes will often be used to develop a dialogue with public authorities in terms of increasing the effectiveness, fairness and efficiency of nutrition-related public expenditure.

Spurred on by SUN since 2014, many countries have pledged to collect data on nutrition-related budget allocations (Fig. 3.1). These commitments are linked to countries becoming members of the SUN movement, which encourages them to strengthen their nutrition-related actions. Thirty countries presented their first report on nutrition budget allocations in 2015. They were joined by 19 new countries in 2016.

FIGURE 3.1: REVIEW OF NUTRITION BUDGET ANALYSES DRIVEN BY SUN



Sources: SUN Secretariat

3.2 BENEFITS OF BUDGET ANALYSIS

Budget monitoring is essential, for political decision-makers, citizens and donors.

Governments need reliable budget data in order to prioritise and plan their expenditure, take appropriate financing allocation decisions, and to monitor and evaluate policy delivery (Fracassi and Picanyol 2014). Citizens want governments to report back on how the funds the government obtained have been used, and there should be transparency around how these funds are spent. The government's progress can be evaluated by means of a detailed budget analysis that identifies the amount allocated to nutrition (compared to other programmes), and determines the way in which other programmes support nutrition. The analysis will then be used to encourage governments to make greater commitments during future summits. Several steps need to be followed when carrying out a nutrition budget analysis.

THE ESSENTIAL STEPS OF A BUDGET ANALYSIS:

- 1 Ensuring that the most appropriate person conducts the budget analysis
- 2 Collecting information and performing a literature review
- 3 Drafting an interview and discussion guide for use during meetings with key contacts
- 4 Analysing and processing the data collected
- 5 Organising a consultation meeting
- 6 Performing comparative analyses of the conclusions and nutrition-related priorities
- 7 Formulating recommendations

1 ENSURING THAT THE MOST APPROPRIATE PERSON CONDUCTS THE BUDGET ANALYSIS

When nutrition financing is not monitored by an expert, civil society may need to conduct the budget analysis on its own. An external person may need to be hired if there is a lack of internal resources. In this case, the terms of reference for the analysis will need to be written and will, at the very least, need to include the detailed criteria found in the box 3.1.

BOX 3.1: BUDGET ANALYSIS TERMS OF REFERENCE

PURPOSE OF THE RESEARCH

For example, empowering and engaging civil society to ensure that the government or technical and financial partners are accountable for national nutrition related expenditure, by analysing budget forecasts.

THE INTERNATIONAL CONTEXT

Current financing status of countries of the South, recap of major international commitments on nutrition, and country's position in relation to comparable countries.

THE NATIONAL CONTEXT

Recap of political and financial commitments, membership of SUN movement, nutrition situation and its evolution over a period of several years.

PROJECT OBJECTIVE AND SCOPE

Does it cover both sensitive and specific interventions? Which ministries will be analysed? Will it focus on

financial commitments or expenditure (given that the provisional budget will be frequently revised)? How will the research be used? What purpose will it serve?

THE METHODOLOGY ADOPTED

Depends on the availability of government budget forecasts. If these are available, the different budget lines by institution/ministry can be analysed. If budget forecasts have not been published, the methodology will use a number of data sources, e.g. provisional budgets included in policy and strategy documents, in speeches by the finance minister, and any other relevant sources. The aim is to produce the most precise budget allocation compilation possible. Finally, the SUN methodology should be used because it makes it possible to compare with another and provides vital budget analysis information. Make sure that the methodology used in the country's previous analyses is being used to ensure that the study is consistent over time.

A **study monitoring committee** will need to be formed. This committee will help to steer the consultants and approve the different elements as work proceeds. Used in Burkina Faso, this model assisted the consultants and suggested that a consensus-building workshop be held to look at the analysed data. Remember to engage members of the government from the outset to ensure that the methodology and data selected have been validated.

When it comes to choosing a consultant, concentrate on a competency in statistics, the economy and/or public health and, specifically, budget analysis skills. Proven experience in performing nutrition-related budget analysis or a budget analysis on any other relevant sector (health, food security, agriculture) would be ideal. Nevertheless, the consultant must also be supported by nutrition experts or people with experience in the field of nutrition. Understanding the country's institutions and the country or region's economic, budgetary and nutritional context would be a plus. If the consultant has a close relationship with certain relevant contacts within various ministries, this can help with data collection.

It is also important to have a study monitoring committee to steer the expert carrying out the research. This committee may include members of civil society but also people who can exert an influence on the country's budget.

2 COLLECTING INFORMATION AND PERFORMING A LITERATURE REVIEW

The first step in any budget analysis is to perform a literature review, collating all of the information available on similar studies that have already been carried out and the methodologies that were used. When collecting this information, it is important to search for financial documents that contain information on the country's nutrition budgets, as well as national policy plans that could also contain budgetary information. The following questions need to be asked:

- a) Which governmental and non-governmental policies have been adopted and/or delivered in the country to fight against undernutrition?
- b) What information on budgets and expenditure is available (in relation to health, education, agriculture, social protection, water and sanitation and, of course, nutrition)?
- c) What lessons can be drawn from budget analyses and expenditure monitoring that have been performed in other countries or in the country itself?
- d) This budget analysis will involve data collection and literature reviews (policy documents, previous budget analyses or public expenditure analysis), interviews with key advisers, government analyses and discussion groups containing members of the government.

3 DRAFTING AN INTERVIEW AND DISCUSSION GUIDE FOR USE DURING MEETINGS WITH KEY CONTACTS

An interview guide should be prepared prior to speaking with key contacts.

This guide will help to better identify and understand the different budget lines and the background to their delivery (especially if the analysis will also focus on expenditure). In interviews, try to get answers to the various questions gathered during the literature review, identify nutrition-related programmes and produce an initial categorisation of nutrition-specific and nutrition-sensitive interventions. It may also be possible to gain a better understanding of the way nutrition expenditure is recorded. Specific interviews with accountants or budget managers may be required.

Other relevant partners who may need to be interviewed include: staff in charge of the programmes/budgets in the different ministries targeted by the study, the Finance Ministry and perhaps the prime minister's office, the Scaling Up Nutrition civil society platform, national teams of experts, NGO partners, operational partners, and technical and financial partners.

The ultimate goal of this step is to develop and agree on a methodology to be presented in table format that can be used to analyse financial data (if available) and the evolution of this data over time.

4 ANALYSING AND PROCESSING THE DATA COLLECTED

In this step, the data that has been collected will be processed and analysed on the basis of the study's objectives. For example, analyses into the way sensitive and specific interventions are financed may be pulled out, based on the budgets allocated to each analysed sector, or it may be possible to conduct comparative budget analyses by region, etc. These analyses can be used to reach conclusions and formulate key recommendations that will show how the budget can best meet the current needs of the nutrition sector.

5 ORGANISING A CONSULTATION MEETING

After the data has been analysed and processed, a meeting must be arranged to present the analysis data to different governmental (from the different ministries) and non-governmental stakeholders (SUN civil society platform, donors). This step helps to minimise discussions of the results and secure government support. It is also a first step in terms of raising government awareness of nutrition.

6 PERFORMING COMPARATIVE ANALYSES OF THE CONCLUSIONS AND NUTRITION-RELATED PRIORITIES

The study's conclusions can be compared to national priorities by referring to, for example, the national food security and nutrition policy, and multisectoral nutrition plans. The amounts that will be required to deliver the commitments made during international summits and evaluate these objectives can also be calculated. Subsequently, a working group can be set up to present the conclusions with the SUN civil society platform, and discuss recommendations and next steps. The results of the analysis will then be used as evidence to support the advocacy campaign.

7 FORMULATING RECOMMENDATIONS

Budget analysis concludes with the formulation of recommendations. The purpose of this is to improve the quality of nutritional programs, budget monitoring, strengthen the multisectoral approach, increase financing, improve programme performance, target vulnerable populations and regions, strengthen budget transparency, and push the government to reach its objectives or make commitments. Be realistic and ambitious when deciding which battles to fight!



3.3 BUDGET ANALYSIS METHODOLOGIES

There are several ways of analysing investments in nutrition and that of the SUN Secretariat is the most widely recognised approach. Whichever approach is selected, it is important to remember that nutrition is a multisectoral field and includes interventions from the health, agriculture, water and sanitation, social protection and education sectors. However, according to the SUN method, not all of the expenditure made by each of the above sectors can be classed as nutrition-related budget. Any consultation must therefore include representatives from these sectors. Before looking at the details of the analytical approach itself, it is important to highlight the key steps required when tracking or analysing a budget. This section begins by presenting the most widely recognised methodology, the SUN approach. It then moves on to look in more detail at data collection, classifying nutrition-related interventions, and concludes with lessons learned and practical tools.

..... SUN METHODOLOGY

The three-step SUN methodology approach was the approach most widely used by 30 of the 56 members of the SUN Movement in 2015 (*Fracassi and Picanyol, 2016*).

According to SUN, the three steps involved in budget analysis are: identifying nutrition-related interventions, classifying interventions as nutrition-specific interventions or nutrition-sensitive interventions, and, finally, weighting each intervention. Nutrition-specific interventions include nutrition programmes and services or a nutrition intervention. To classify nutrition-related interventions, the SUN movement uses the list of interventions defined by Bhutta et al. (2013) which includes nutritional interventions associated with maternal health, newborn health, and infant and child health. More details on each of the three steps mentioned above can be found below.

The first step in the SUN methodology is to identify the interventions that have an impact on nutritional status. To achieve this, the SUN movement recommends drawing up a list of key words that relate to nutrition and the specific context of the country or region where the analysis is being carried out. This will help to identify nutrition-specific and nutrition-sensitive programmes. The existence of a Common Results Framework and nutrition and food security policies can also help to decide which budget elements should or should not be included.

During the second step, the programs or services that have already been identified are assessed to decide whether they fall under the category of nutrition-specific or nutrition-sensitive investments. Nutrition-specific budget elements are those which relate to a nutrition service, nutrition programme or nutrition intervention. To be categorised as nutrition-sensitive, the budget line needs to include a programme that tackles the underlying causes of malnutrition and is particularly beneficial to the most vulnerable populations.

The third and final step is to weight the interventions that have been classified as nutrition-sensitive interventions. On the whole, these percentages should be based on assessments provided by national experts. Failing this, or if there is any uncertainty, the SUN network recommends the following approach:

- **Method 1:** a dual weighting system based on donor methodology (100% highest, 25% lowest)
- **Method 2:** quadruple system (100%, 75%, 50% and 25%)
- **Method 3:** a range (100% the highest and 1% the lowest)

This approach was also recently included in a publication on the subject by SPRING, 2015. The tool developed by SPRING automatically applies a weighting of 25%. However, the analysis weighting can be changed in this tool. Finally, it is important to note that the SUN Secretariat recently began to recommend a more flexible approach to weighting. More specifically, it is now possible to perform an analysis without applying any weighting, if stakeholders and local experts prefer this approach. The weighting is also unnecessary when national budgets have been reduced to a level where it is possible to clearly demarcate the amounts of budget that contribute to national results.

INTERVENTION CLASSIFICATION

Once the data has been collected, nutrition-related interventions need to be identified, whether these are nutrition-sensitive interventions or nutrition-specific interventions. According to the article in *The Lancet* (Bhutta et al. 2013), the scientific community has a list of 10 categories of nutrition-specific interventions, which are:

- 1 Folic acid supplementation
- 2 Multiple micronutrient supplementation
- 3 Calcium supplementation
- 4 Balanced protein energy food supplementation
- 5 Exclusive breastfeeding
- 6 Complementary feeding
- 7 Vitamin A supplementation (6-59 months)
- 8 Preventive zinc supplementation
- 9 Management of severe acute malnutrition
- 10 Management of moderate acute malnutrition

BOX 3.2: SEARCHING FOR NUTRITION-SPECIFIC AND NUTRITION-SENSITIVE INTERVENTIONS USING KEY WORDS

HOW TO DECIDE WHICH "TERMS" SHOULD BE USED?

When it comes to identifying which keywords should be used, the starting point should be the National Nutrition Plan or the Common Results Framework. This assumes that the budget stems from the plan.

An initial list can be supplied based on the results from the 30 countries which carried out the exercise in 2015 as well as experience and the international literature (for example Geir et al., SUN Donors Financial Tracking Methodology, Lancet series 2013, SUN Framework for Action 2010). However, this list needs to be adapted by the country based on its National Nutrition Plan or, where applicable, its Common Results Framework.

| SECTORAL AREA | SUGGESTED KEY WORDS |
|-------------------|--|
| HEALTH | Hygiene, micronutrients, feeding, malnutrition, family planning or reproductive health, HIV/AIDS and tuberculosis, sanitation, child vaccination, education, food health security, maternal health, neonatal and infant health, baby friendly |
| AGRICULTURE | Sources of food, sources of fish, extension services, cooperatives, smallholders, food aid, assistance, family farming, food, food security, hunger, agricultural production, rural development, biofortification, food security, food quality, aflatoxin, trade, food fortification, markets. |
| PLEASE NOTE | Differentiate what is done to improve domestic and export markets |
| EDUCATION | Women's education, rural education, secondary education for girls, food at school/school meals, the education and development of young children, WASH, hygiene, hand washing, adult literacy, equity in education |
| SOCIAL PROTECTION | Women, children, social protection programmes, cash transfers and vouchers, orphaned and vulnerable children, benefits, insurance, social services, emergency relief, humanitarian aid, maternity leave, pro-poor |
| WASH | Drinking water, the environment, sanitation, sewers, rural/ urban areas, hygiene, toilets, Community Led Total Sanitation (CLTS) |
| HEALTH | Hygiene, micronutrients, feeding, malnutrition, family planning or reproductive health, HIV/AIDS and tuberculosis, sanitation, child vaccination, education, food health security, maternal health, neonatal and infant health, baby friendly |

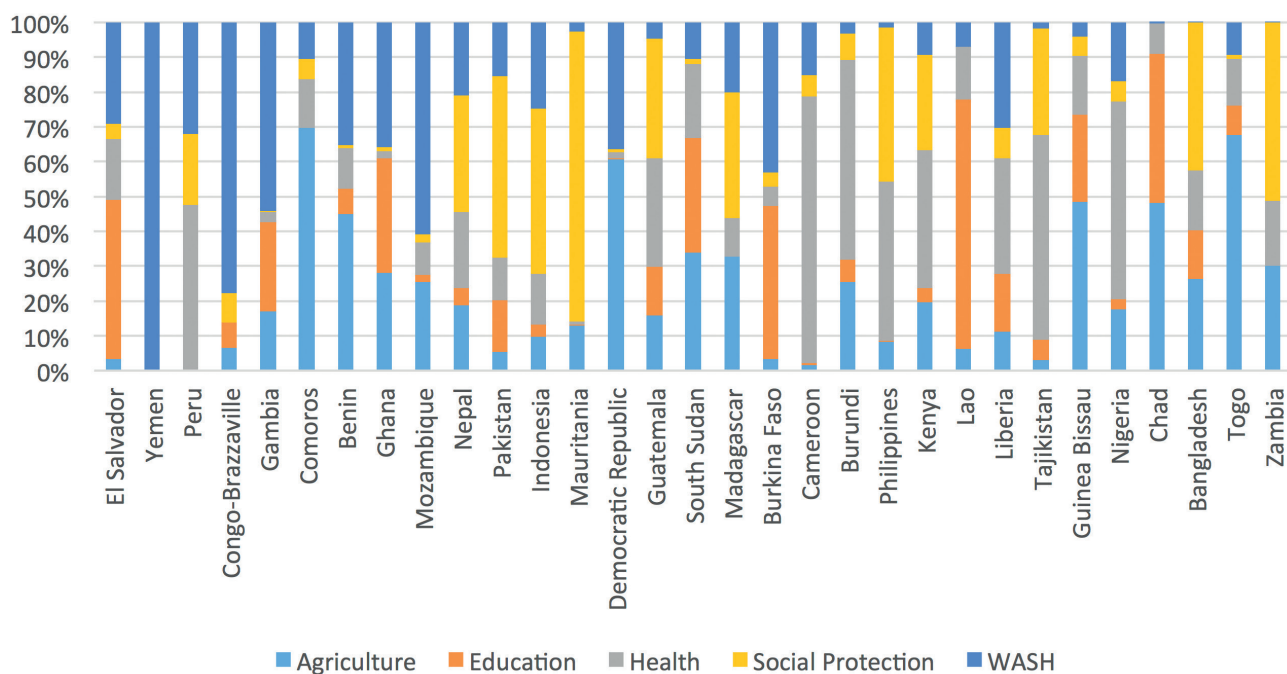
BOX 3.3: DEFINITIONS OF NUTRITION-SPECIFIC INTERVENTIONS AND NUTRITION-SENSITIVE INTERVENTIONS

| NUTRITION-SPECIFIC INTERVENTIONS | NUTRITION-SENSITIVE INTERVENTIONS |
|--|---|
| Interventions that address the causal factors of nutrition and foetal and child development – intake of food and nutrients, care practices, and the fight against infectious diseases. | Interventions that address the underlying causal factors of nutrition and foetal and child development – food security, relevant care resources, in terms of the mother and also the household and community, access to healthcare services and a healthy and hygienic environment – and including nutrition-specific actions and objectives. |

THE MULTISECTORAL APPROACH

31 SUN countries have now identified nutrition-sensitive programs associated with the five major contributing sectors (agriculture, education, health, social protection and WASH). Each of these five sectors is a potential provider of nutrition income. Each sector's share of the financing allocated to nutrition-sensitive programmes varies considerably from country to country (see fig. 3.2). As an example, although some countries such as the Yemen prioritise WASH in their nutrition-sensitive financing, the vast majority only allocate either a very small amount, or none at all (Zambia, Chad, and Bangladesh).

FIGURE 3.2: EACH SECTOR'S SHARE OF FINANCING ALLOCATED TO NUTRITION-SENSITIVE PROGRAMMES



These data have been supplied by the SUN Movement Secretariat.

EXAMPLE OF ALTERNATIVE METHODOLOGIES – SENEGAL AND BURKINA FASO

Senegal has developed an alternative to the SUN methodology and carried out an analysis of investments in nutrition from 2010 to 2015. This operational framework was developed by the CLM, the Cellule de Lutte contre la Malnutrition (Unit to Fight Malnutrition) and was based on a mapping of nutrition interventions in Senegal. It was then revised and validated by the technical steering group, which included the CLM, the REACH Secretariat and the World Bank. Because nutrition is a multisectoral field, the analysts examined all investments in nutrition made by each of the different nutrition-related sectors. More specifically, the evaluation focused on interventions whose main aim was to rebuild, improve and maintain the nutritional status of the population or a specific group of people, and which could be influenced by the decision-makers. The interventions used in the analysis were grouped into seven main categories based on the nutrition goals being pursued. The list of these interventions can be seen in Table 3.1.

TABLE 3.1: INCORPORATING WASH ELEMENTS INTO NUTRITION ASSESSMENTS AND VICE VERSA

| | CATEGORY | INTERVENTIONS |
|---|---|---|
| 1 | Community nutrition interventions | <ul style="list-style-type: none"> Community-based integrated management of acute malnutrition Growth monitoring and promotion (including relevant community initiatives) Community-based integrated management of childhood diseases; Nutrition Education Programme; Promotion of key behaviours that promote proper nutrition. |
| 2 | Micronutrient supplementation and fortification of staple foods | <ul style="list-style-type: none"> Supplementation for children aged 0-59 months; Iron, folic acid and calcium supplementation for pregnant and breastfeeding women; Domestic and small-scale fortification; Industrial fortification (including regulatory compliance control interventions) Salt iodization (including regulatory compliance control interventions). |
| 3 | Food security nutrition interventions (e.g. micro-production and food processing) | <ul style="list-style-type: none"> Development of family farming; Promotion of market garden zones; Biofortification of foods destined for household consumption; Promotion of local production; Promotion/introduction of crops with high nutritive value. |
| 4 | Social protection related to the fight against malnutrition | <ul style="list-style-type: none"> Social safety net programmes for vulnerable groups as part of the fight against malnutrition; Micro-projects to generate revenue and deliver healthy and balanced food. Programme of functional literacy focusing on nutrition. |
| 5 | Water, hygiene and sanitation (<i>i.e. Promotion of appropriate community-based technologies</i>) | <ul style="list-style-type: none"> Promotion of hand washing using soap; CLTS/Promotion of toilet usage; Treatment of drinking water at household level. |
| 6 | Nutrition-related health interventions | <ul style="list-style-type: none"> Management of diarrhoea; Management of acute renal failure; Reproductive health programme; Child deworming; pregnant women deworming; Ante-natal check-up; Disease prevention (vaccination; PMTCT) Management of severe acute malnutrition with and without complications. |
| 7 | Governance | <ul style="list-style-type: none"> Monitoring and evaluation; Operational research; Horizontal and vertical coordination; Policy formulation and drafting strategic documents; Legislation; Advocacy; Resource mobilisation. |

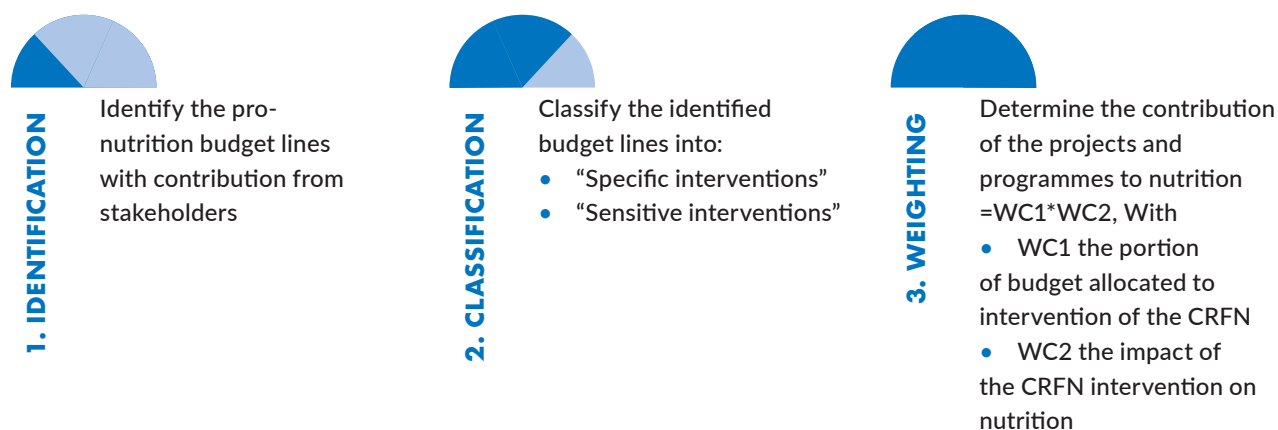
Civil society in Burkina Faso took inspiration from the SUN methodology to propose a new approach as part of a nutrition budget analysis performed in 2016.

This approach retained SUN's three classic steps, i.e. identification, classification, weighting. But for the step where nutrition-sensitive budget lines are identified, the team used the Common Results Framework validated at the national level that fixed the key interventions, as well as outcome indicators that could have an impact on nutrition at the country level (Fig. 3.3). Specific interviews were conducted with stakeholders to secure further information.

The classification was then carried out according to whether the interventions were nutrition-sensitive or nutrition-specific. The "nutrition-specific" category relates to a nutrition service, nutrition programme, or nutrition intervention. Budget sections that include a programme to tackle the underlying causes of malnutrition were considered to be "contributing to nutrition". The specific nutrition-related departments and programmes chosen in Burkina Faso were the Department for Nutrition (DN) and nutrition-sector programmes. At this level, functional expenditure, salaries and investments were taken into account. However, in terms of programmes contributing to nutrition, amounts of investment were considered.

In terms of weighting, 100% was set for nutrition-specific interventions while 5%-49% was selected for nutrition-sensitive interventions. In terms of nutrition-sensitive interventions, given the difficulties in determining weighting coefficients, the researchers decided to break down the weighting coefficient into one product with two coefficients (WC1 and WC2). The first coefficient was determined during one-on-one interviews. It indicates the portion of the project or programme's resources that was specifically dedicated to the Common Results Framework (Nutrition) intervention. The second coefficient measures contribution in terms of the impact of the Common Results Framework (Nutrition). It was established during a technical workshop that brought together nutritionists and specialists from various ministries.

FIGURE 3.3: SUMMARY OF THE BURKINA FASO METHODOLOGY



Source: RESONUT, 2016 analysis of the government's budget allocations and annual expenditure on nutrition-specific and nutrition-sensitive interventions in Burkina Faso, in 2014 and 2015

4

CASE STUDIES

- 4.1 NIGERIA CASE STUDY
- 4.2 CHALLENGES ENCOUNTERED AND SOLUTIONS IDENTIFIED BY COUNTRIES THAT CARRIED OUT THE BUDGET ANALYSES
- 4.3 PRODUCING SCORECARDS (CHAD AND SIERRA LEONE)
- 4.4 PRODUCING A CITIZENS' ANALYSIS FRAMEWORK
- 4.5 SUCCESSFUL BUDGET ADVOCACY EXPERIENCES: INTERVIEW WITH BUDGET ANALYSIS SPECIALISTS

Lys Arango © ACF





THIS CHAPTER CONTAINS

- **CASE STUDIES FROM NIGERIA AND MALAWI**
- **BUDGET ADVOCACY SUPPORT TOOLS**
(CITIZENS' ANALYSIS FRAMEWORK AND SCORECARDS)
- **IDENTIFYING THE BEST TIMES TO DELIVER BUDGET ADVOCACY**
- **SUCCESSFUL BUDGET ADVOCACY EXAMPLES**
INTERVIEWS WITH HUGH BAGNALL-OAKELEY (SAVE THE CHILDREN),
PATRICIA FRACASSI (SUN), MARY D'ALIMONTE AND STÉPHANIE HEUNG (R4D)

4.1 NIGERIA CASE STUDY

..... CONTEXT

In 2013, Nigeria joined international stakeholders to show commitment to beating hunger through business and science at the Nutrition for Growth Summit held in London. The Agricultural Transformation Agenda and the country's national policy on food and nutrition provide policy enablement for effective and targeted interventions. Building care givers' capacity, improving access to basic services and preventing micronutrient deficiencies were interventions identified to be priority in the health sector. Nigeria also committed to a number of concrete actions including the following:

- 1 Sustaining the current average annual Federal Spending of USD \$10 million on nutrition specific interventions
- 2 Establishing a distinct budget line for nutrition within the budget in the National Primary Healthcare Development Agency
- 3 Sustaining the level of funding under the Subsidy Reinvestment Programme (SURE P) and Midwives Services Scheme (MSS) programs which currently deploy 10,000 health workers, with a nutrition component
- 4 Leveraging the use of mobile technology to reach mothers and children, empower the health workers and strengthen the system
- 5 Strengthening regulation and enforcement to ensure compliance e.g. with fortification standards, working across agencies
- 6 Expanding monitoring and evaluation of nutrition programs over time through the expansion of SMART surveys and other programs
- 7 Reallocating USD \$20 million towards nutrition specific interventions in the 2014 budget

Since then, there has been increased activities across different Ministries, Departments and Agencies (MDAs) at national and subnational levels and efforts have been made to coordinate activities so as to achieve increased accountability and programme delivery.

In order to track Nigeria's commitments to nutrition, Save the Children Nigeria, in collaboration with the relevant ministries and partners, has been undertaking budget tracking and budget analysis. One major exercise was the analysis of the 2013-2014 federal budget and Gombe state and Federal Capital Territory (FCT) budgets. The analysis was undertaken by a consultant and involved a series of stakeholder meetings, culminating in a workshop, which took place in Nasarawa state. The Ministries involved included, amongst other, the Ministry of Health, Ministry of Education, Ministry of Water Resources, Ministry of Agriculture and Ministry of Women Affairs. The representatives of the Nigeria SUN network were also in attendance.

..... DATA SOURCES AND DATA ANALYSIS

The budget which provides a comprehensive statement of government's financial plans (including all inflows, outflows, deficits or surpluses) served as the primary source of data for this assessment. National appropriated budgets from the selected MDAs from key sectors (health, education, agriculture, water resources and women affairs) were analyzed. At the federal level, budgets were collected from the National Assembly and the specific MDAs. For Federal Capital Territory (FCT), budget estimates, amounts appropriated, released were collected from the selected MDAs. All national data were collected from the Federal Government institutions located in Abuja (including the National Assembly), while specific data for FCT were collected from the selected secretariats within the Federal Capital Territory Administration (FCTA), data for Gombe were collected from the state.

The analysis was undertaken using the three step SUN methodology, as follows:

- **STEP 1** - Identify the relevant programmes through a key word search
- **STEP 2** - Assess whether the programmes found fall under the category of "nutrition-specific" or "nutrition-sensitive" investments
- **STEP 3** - Attribute a percentage of the allocated budget to nutrition

For details of the SUN methodology please refer to section 3.3. Analysis was undertaken using MS Office Excel and the results shared for validation with the relevant ministries.

SELECTED RESULTS

While the analysis yielded comprehensive results, here we focus on selected findings for the national level as well as Gombe state and FCT. The findings revealed that the proportion of nutrition specific allocations (as a percentage of the total allocations) made in the five key sectors at federal level increased in 2014 to 0.1% compared to 0.02% in 2013. The largest increases were in the Ministry of Water Resources and in Ministry of Agriculture. Overall, there was a reduction to 0.09% of total allocations in 2014 in the FCTA, compared to 0.20% in 2013. The allocation per capita for nutrition specific interventions in all five key sectors at the federal level, FCTA and Gombe increased in 2014, with the largest increase noted in Gombe State (N2,917 per capita), and the smallest increase at the Federal level (N5,311 per capita) from the previous year. In the period of study, the appropriations for nutrition specific activities were much lower than appropriation for nutrition sensitive activities.

As can be observed (Table 4.1), at the national level, the proportion of allocations for nutrition specific allocations increased from 0.02 to 0.1%. Average per capita allocations were N4,919 in 2013 and N5,311 in 2014. It should however be remembered that Nigeria is a federal state and most funding for nutrition is allocated at the state level. In Gombe state, the proportion of nutrition specific allocations was around 5.4% in 2013 and 5.5% in 2014. While this is a relatively high percentage (if accompanied by substantial funding for nutrition specific interventions), it translated to only N179 per capita in 2013 and N2,917 in 2014. Figures 4.1 and 4.2 show more detailed slip taking into account allocations for different ministries. As can be seen, at the national level, most nutrition specific interventions (revenue wise) come from the Ministry of Agriculture, followed by the Ministry of Health. In Gombe state, the Ministry of Education provides most funding for the nutrition sensitive interventions, followed by the Ministry of Agriculture. It should however be noted that there might have been some misclassification of nutrition specific interventions, as school feeding programmes are now considered as nutrition sensitive. No allocations for nutrition-specific programmes were found within the Ministry of Water Resources.

TABLE 4.1: DISTRIBUTION OF PER CAPITA BUDGET ALLOCATIONS FOR NUTRITION SPECIFIC INTERVENTIONS BY SECTOR AND LEVEL OF ANALYSIS (results may vary based on methodology used)

| | 2013 | | | 2014 | | |
|---------|------------------------------------|-------------------|----------------------------|------------------------------------|-------------------|----------------------------|
| | Nutrition specific allocations (N) | % of total budget | Allocations per capita (N) | Nutrition specific allocations (N) | % of total budget | Allocations per capita (N) |
| FEDERAL | 845,595,197,414 | 0.02% | 4,919 | 936,746,867,313 | 0.10% | 5,311 |
| FCT | 30,410,000,000 | 0.20% | 17,681 | 56,000,000,000 | 0.09% | 31,729 |
| GOMBE | 515,200,000 | 5.44% | 179 | 8,624,833,000 | 5.47% | 2,917 |

FIGURE 4.1: NUTRITION SPECIFIC INTERVENTIONS AT THE NATIONAL LEVEL (MINISTRY OF HEALTH, MINISTRY OF EDUCATION, MINISTRY OF AGRICULTURE AND MINISTRY OF WATER RESOURCES)

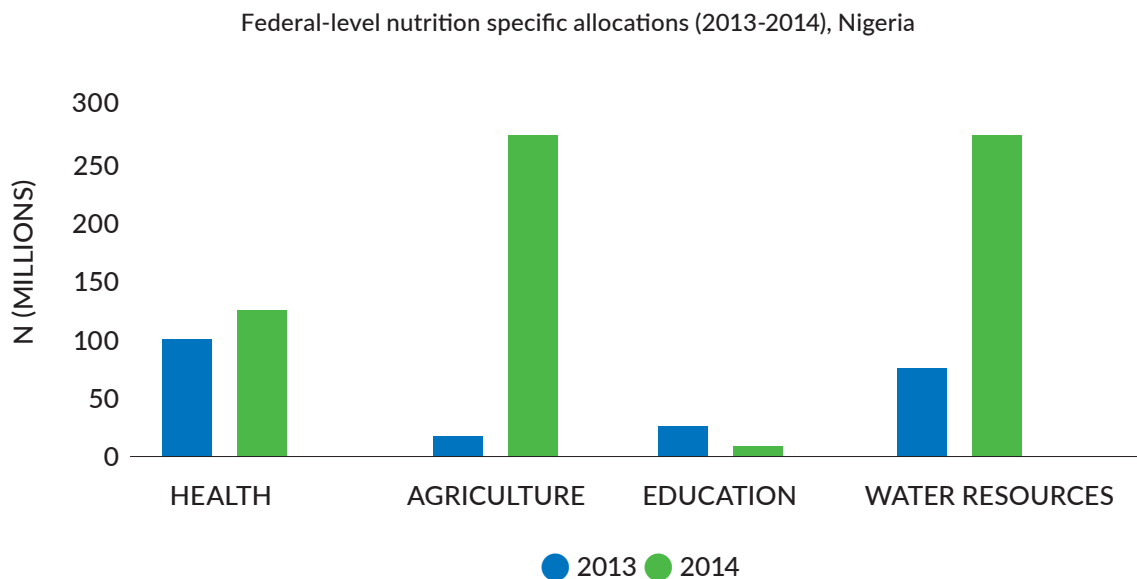
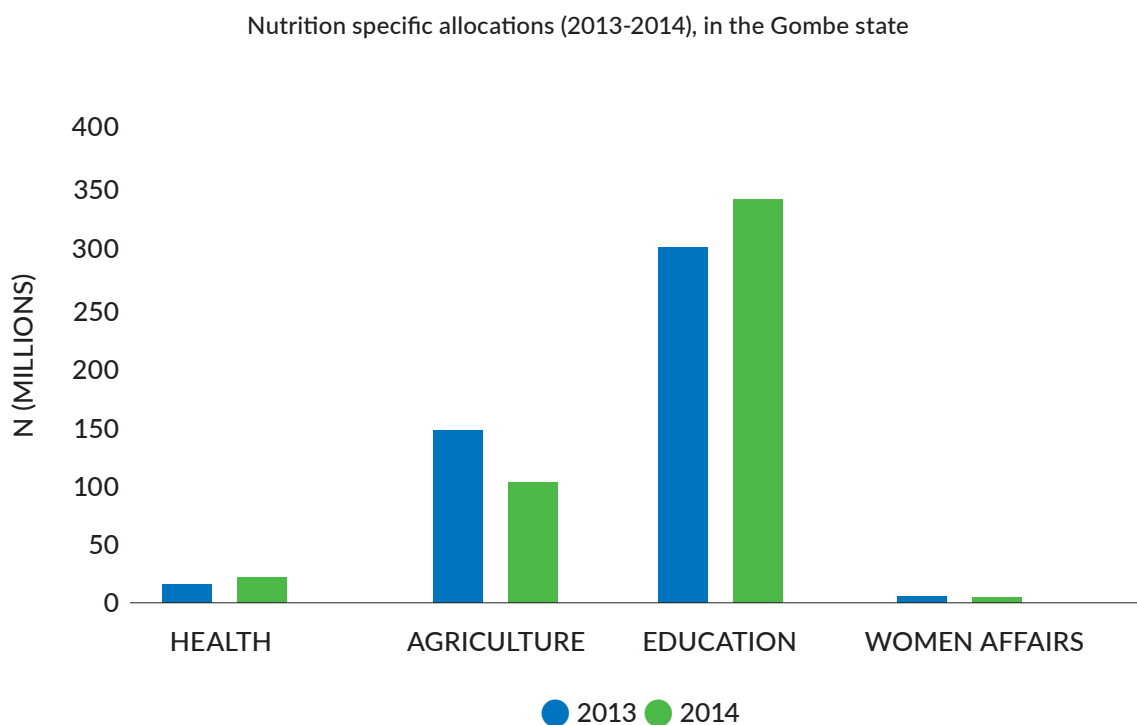


FIGURE 4.2: NUTRITION SPECIFIC INTERVENTIONS IN THE GOMBE STATE (MINISTRY OF HEALTH, MINISTRY OF EDUCATION, MINISTRY OF AGRICULTURE AND MINISTRY OF WATER RESOURCES)



By far the largest amounts appropriated for nutrition were in areas that could be broadly defined as nutrition sensitive. Nutrition-sensitive programmes are identified to be key in scaling up nutrition-specific interventions and creating a stimulating environment in which young children can grow and develop to their full potential. The results of our analysis show that the largest amounts for nutrition sensitive interventions were appropriated in the health sector (N2,461,696,745 in 2013 and N2,442,268,622 in 2014), providing a potentially large fund reservoir for improving nutrition outcomes in women and children. A key finding in this study was that in the health sector, nutrition specific budget lines were not carved in several of the MDAs studied, even though clear nutrition specific interventions were being conducted. A closer interaction of programme officers with budget personnel will be needed to ensure that budget lines are more closely linked to programme effort to ease tracking of funds.

..... BUDGET ADVOCACY

The results were used for budget advocacy at both national and state levels. In Gombe, the CSOs coalition for nutrition advocacy, health and nutrition children advocacy club and other stakeholders for nutrition have conducted series of advocacy meetings with the members of the State House of Assembly and the State Executive Council for increase of nutrition budget, releases of funds and creation of nutrition budget lines. The impact of these efforts have resulted in the creation of nutrition budget lines for all LGAs in the State, increase in the State nutrition budget from N5 million to N55 million and later N120 million for 2016 and release of N17 million by the State Government as counterpart funding for the ongoing nutrition program in the State Community Management Acute Malnutrition (CMAM).

At the national level, CSOs have been engaging with the Senate committee on appropriations, including during the new public hearing on the 2017 budget proposal (photo 2). This included engaging with the members of the committee as well as making specific programmatic and financial suggestions to the proposed budget.

..... LESSONS LEARNT

Overall, the budget analysis exercise was very useful. It allowed not only to identify the volume of funding for nutrition, but also a greater engagement with national and local decision makers. Tracking budgetary commitments was not without several constraints, as at times there was resistance to divulge information on investments in nutrition. A key lesson learnt is that budget analysis and advocacy has to be undertaken in close collaboration with the relevant ministries and partners. Such collaboration is necessary also as a validation exercise. The Nigerian experience shows that it is not possible to conduct data analysis without engaging the key ministries and departments and that this engagement has to continue throughout the budget cycle process.

Nutrition landscape in Nigeria is still evolving, and there exist therefore some emerging concerns in the science, practice, and programming of food and nutrition activities at all levels of governments. It should be however be recognised that there has been improvement in the budgeting processes at national level, for example the introduction of a public hearing as a way to make national budgeting process an all-inclusive activity for all Nigerians and to create a forum for analysis, discourse and enlightenment on the fiscal, financial and economic assumptions used as basis in arriving at total estimate expenditure and receipts. We have also seen progress on the appropriations and subsequent releases on social protection interventions and empowerment programmes, development and approval of policies, plans and strategies to enhance nutrition. Civil society will continue to work jointly with the government and other partners to track nutrition budget and conduct advocacy activities within government's structures to improve the lives of marginalized groups in Nigeria.

4.2 CHALLENGES ENCOUNTERED AND SOLUTIONS IDENTIFIED BY COUNTRIES THAT CARRIED OUT THE BUDGET ANALYSES

Various major challenges will be encountered when conducting a budget analysis. Nevertheless, these challenges can be identified in advance and can be easily anticipated and overcome. This section explains how these challenges can be pre-empted.

LIMITED TIME AND BUDGET

HOW CAN A BUDGET ANALYSIS BE PERFORMED WITHIN AN OFTEN TIGHT TIMESCALE AND WITH ONLY A LIMITED BUDGET (OFTEN UNDERESTIMATED FROM THE OUTSET)?

CHALLENGES

The time scheduled for a budget analysis is often underestimated, because there are often long delays with accessing key stakeholders (ministries in particular). A great deal of back and forth is required because just one meeting with a ministerial contact or department is rarely enough. Usually, the interviews (conducted to understand the main nutrition-related programmes) and the collection of budgetary data take a great deal of time. Quite often, the data collection exercise falls during a holiday period.

This prolongs the data collection phase.

SOLUTIONS

Very often, the budget tracking terms of reference underestimate the time and budget required to conduct a piece of quality budget analysis. The timetable for the studies being carried out must be carefully defined and attention paid to holiday periods.

If too many challenges are encountered and the consultancy period cannot be extended to organise, for example, a consultation workshop with stakeholders, then the analysis's expectations may need to be lowered (or this may be essential) in order to precisely evaluate the expenditure allocated to nutrition. Several options are available: shorten the time period covered by the study (concentrating on the final years or using the period T-5 and T), or do not include the expenditure of technical and financial partners. If the time and budget available are very tight: only include expenditure by the Ministry for Health.

ACCESSING DATA: HOW CAN BARRIERS TO ACCESSING INFORMATION BE REMOVED?

CHALLENGES

When conducting a budget analysis, there is often a lack of data or data is not available at the right time. Documents required for budget analysis are often unavailable online! Moreover, legal and regulatory restrictions as well as those of organisations and monitoring processes, make it very difficult to access information. The multisectoral nature of nutrition is also a challenge. Obtaining authorisation to access the data, then having this authorisation respected by the different key contacts, is often a vital step and must not be overlooked.

Additionally, those within the ministries (including technical staff) often have a limited understanding of the budget and public finance. Some actors do not know where to log projects and programmes as part of the Common Results Framework (if it exists). This lack of understanding makes it difficult to access the data because they are often unaware exactly what is being researched or to whom or what (which documents?) those performing this research should be directed. They may also be unaware of what a budget analysis actually is.

The fact that data sources are often split between different actors makes accessing the data complicated. For example, in Sierra Leone, national expenditure is recorded by the Office of the Accountant General within the Finance Ministry;

Local Authority expenditure is recorded by the Ministry of Local Government's finance department and by the Finance Ministry; salaries appear on the payroll, and this can only be accessed via the annual budget which is a public document published annually on the Finance Ministry's website.

In some countries, the chart of accounts is not digitalised and a visit to the budget office will be required to access the hard copy. Sometimes, the lack of reliable statistics to review FTP nutrition disbursements makes analysis a complicated process. Some expenditure can be badly recorded and can therefore not be easily identified.

SOLUTIONS

Meetings must be arranged in advance (at the start of the budget analysis) because there are a lot of people to meet and they are often very busy. Prepare for the interviews and note any questions that need to be asked. Present the budget analysis project in an effective way (explain the goal, purpose, value, and show the results to government) to the various people who attend the meetings and who are often unsure what a nutrition expenditure budget analysis is. Remember that the long-term objective is for the various stakeholders to take ownership of the analysis and its results, and to then regularly and systematically monitor nutrition expenditure themselves.

Conducting annual FTP nutrition disbursement review studies provides an understanding of how disbursements have evolved. The work can be facilitated by cooperating with other NGOs that are working on the budget and by communicating with head office. Ownership of the Common Results Framework (if it exists) and the different budgets and programs by civil society facilitates the analysis.

CLASSIFICATION: HOW TO TACKLE STEP 2 OF THE SUN METHODOLOGY AND IDENTIFY SPECIFIC AND SENSITIVE INTERVENTIONS?

CHALLENGES

Are the interventions/activities that have been identified specific, sensitive, or neither? This is a complex debate and for some activities there is no definitive and commonly-agreed answer, even if technical experts are approached (or the SUN members who drafted the methodology), who can provide possible answers but cannot deliver a final opinion because a more in-depth look at the content of the interventions, the way in which they are delivered, etc., would be required to determine or classify them.

SOLUTIONS

As SUN states, interventions that **"CONTRIBUTE" to nutrition (sensitive interventions)** are actions that tackle the underlying causes of malnutrition, as initially envisioned in the UNICEF Conceptual Framework (see chart on page 4).

The Lancet defines interventions that contribute to nutrition as follows: **"Interventions and programmes that address the underlying determinants of foetal and child nutrition and development: (food security; adequate caregiving resources at the maternal, household and community levels; and access to health services and a safe and hygienic environment) and incorporate specific nutrition goals and actions. Nutrition-sensitive programmes can serve as delivery platforms for nutrition-specific interventions, potentially increasing their scale, coverage, and effectiveness."**

Actions from a wide range of sectors can be found, including: health, agricultural and food systems, water, sanitation and hygiene promotion (WASH), education and social protection. **Sections of the budget that contribute to nutrition are those that clearly refer to a relevant nutrition objective and/or the outcome and/or an action as part of an integrated programme or within a ministry's mandate.**

The SUN methodology provides examples of interventions that contribute to nutrition (sensitive interventions). The two tables provided on pages 32/33 of the UNICEF nutrition strategy (UNICEF, 2015) are also very useful. When it is difficult to decide on a classification: it may be helpful to turn to others for a decision (particularly the country team's technical staff, head office, members of government, SUN members) if there is any doubt. During interviews, it is essential to ask about the programme's goal, content, and expected results, as well as associated indicators, so a decision can be taken on classification.

WEIGHTING: HOW TO TACKLE STEP 3 OF THE SUN METHODOLOGY (PARTICULARLY HOW TO WEIGHT SENSITIVE ACTIVITIES)?

CHALLENGES

Currently, three options are widely used to weight sensitive interventions (see section 3.3). Another very simple option can be used when the country has a very limited experience of budget analysis: the systematic 25% (option used in SL). This is a very blunt option and it does not reflect reality. It is, however, an option if this is the first budget tracking exercise, time is short and partners are scarce.³

A less generic weighting requires a great deal more time and the full involvement of the various stakeholders, including those from the ministries. These people will need to know their programmes in great detail (in particular the programme's delivery and its nutrition impact) to then evaluate the level of sensitivity. In most countries, a weighting of 100% is used for specific activities. Some countries weight specific activities, but this is a long and complex piece of work that raises many questions.

In some cases, stakeholders are unable to estimate the level of impact that projects/programmes have on nutrition (initial weighting coefficients – WC), in other words the percentage of project/programme budgets allocated to nutrition. In meeting guides given to actors in BF, the projects/programmes must be logged based on Common Results Framework (Nutrition) interventions. This coefficient determination is difficult due to the length of the influence chain and often due to a lack of knowledge of nutrition questions or insufficient information in the CRFN.

SOLUTIONS

The country team was able to overcome this difficulty by splitting the WC in two (WC1 and WC2). The lack of a commonly-agreed methodology at an international level makes this weighting step a challenge.⁴ The choice of weighting depends on the past history in, and experience of, budget analysis. The simplest method (100% or 25% or even 25% for all sensitive activities) can be used when experience and time is very limited. Nevertheless, this option is very imprecise and does not fully reflect reality. If time and experience allow, it is best to use a more complex weighting (between 1 and 50% as in BF or even between 1 and 100% in more experienced cases) because this is more precise and of better quality. An intermediate option would be to select method 2.

In all instances:

- 1 If time and contacts allow, it is preferable to have consultation workshops with the various contacts from the nutrition sector and other sectors (health, education, agriculture, social protection, etc.). These can come from the ministries, civil society or can be financial and technical partners. These workshops are a good way of involving the ministries and avoiding disagreements once the budget analysis has been published. Furthermore, they can improve the stakeholders' knowledge of the subject and, in the long term, result in the government carrying out its own analysis.
- 2 The overall results need to be presented (distinguishing between nutrition-specific and nutrition-sensitive interventions), as do the results once they have been weighted, and a comparison drawn between the two.

3 - This method can be frustrating when the line appears to be entirely nutrition-sensitive (e.g. agricultural policy). If the information is complete and those people who can be contacted can inform the consultant about the pro-gramme's delivery and impact: opt for a more complex weighting method.

4 - Some country teams suggest carrying out a sub-regional study to fine-tune the methodology proposed by the current country team (have it apply to all country members of the SUN movement). The SUN movement's secretariat would be a good lead to pilot this international work

INCLUSION OF SALARIES: SHOULD THE SALARIES OF THE DIFFERENT MINISTRIES IDENTIFIED AS NUTRITION-SENSITIVE BE INCLUDED? IF SO, HOW CAN THESE SALARIES BE WEIGHTED?

If an assumption is made that some ministries are nutrition-sensitive (this was the case in SL where ministries were designated parent ministries for the nutrition plan's delivery) then the answer to the first question is yes. For the second question, the answer is more complex because a weighting of 25% on the salaries of all sensitive ministries is a slight exaggeration and will lead to a results bias, especially with the Ministry for Education (because salaries usually account for a huge amount of ministerial budgets – as is the case in Sierra Leone).

The solution to this problem would be to be able to at least roughly gauge the percentage of time that the ministries' staff allocate to these sensitive or specific activities. This is almost impossible to achieve for all ministries. If one ministry was to be selected as a priority, then this would be the Ministry for Health, for example visiting the field to assess the percentage of time that nutritionists spend treating malnutrition: is this 100%, as it should be? Or are they too busy to spend 100% of their time on this task and in actual fact only work on this for 50% of their time?

A RECURRING PROBLEM: THE NON-ALIGNMENT OF BUDGET LINES/CODES WITH THE ACTIVITIES IN THE MULTISECTORAL NUTRITION PLAN

In an ideal budget advocacy world, the targets adopted would be SMART, the national plans would be detailed, the costs would be directly linked to plans, the nutrition interventions would be prioritised and reflected in the national budget, the budget would be delivered and spent as approved by Parliament, monitoring reports would be complete and published at the right time. But, in reality, in most cases plans and budgets are not fully aligned. For example, the national plan may not be reflected in the national budget or there may be programmes in the national budget that are not covered in the National Nutrition Plan.

More specifically, the activities (or even the pillars or major guidelines or priorities, etc.) in the multisectoral plan are often not reflected in the budget codes/lines. Consequently, it is more difficult to find out whether this plan has been effectively financed by the government, and if it has, to what extent (accountability is very limited).

A short-term solution (as part of the budget analysis exercise) would be to identify the budget lines which come closest to the plan's activities and estimate the plan's level of financing on this basis. It would need to make clear, however, that this is purely an estimate.

In the long term, it is important to push for the budget lines/codes to be aligned with the plan's activities (this is very ambitious) or at the very least the plan's pillars/major priorities (this is a bit more realistic).

4.3 PRODUCING SCORECARDS (CHAD AND SIERRA LEONE)

Scorecards are visual maps that present a summary (no more than two pages) of the data being analysed in a way that focuses on the key information. The analyses must be based on validated national statistical data, and scores need to be given to the different data being analysed. These tools allow civil society to grade, for example, the level of progress made by a country or countries in delivering on their commitments. Each level can be given either a colour code or score. These tools can prove extremely useful for budget advocacy. Chad and Sierra Leone produced such scorecards for their budget advocacy (Fig. 4.3 and 4.4).

FIGURE 4.3: CHAD INVESTMENT IN NUTRITION SCORECARD

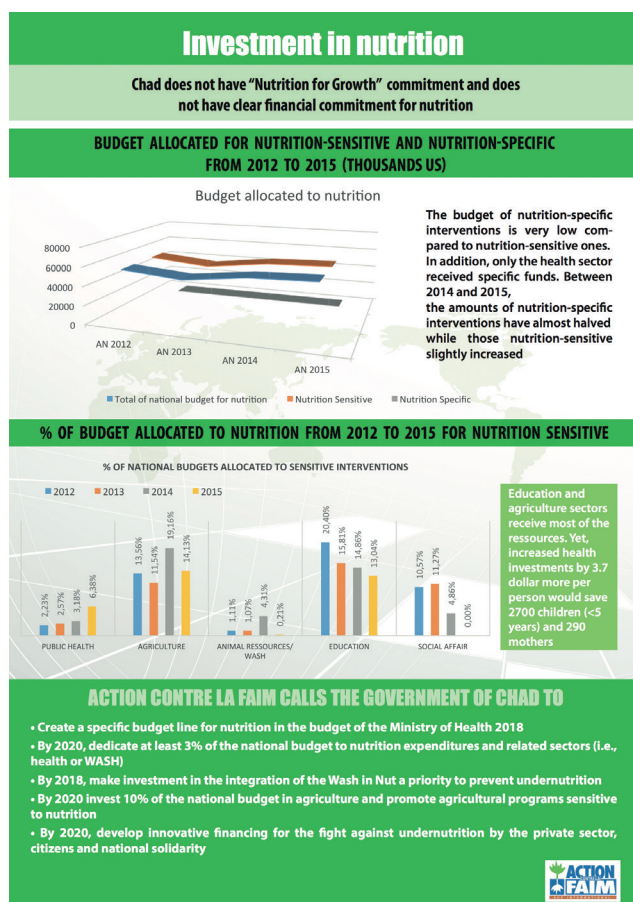
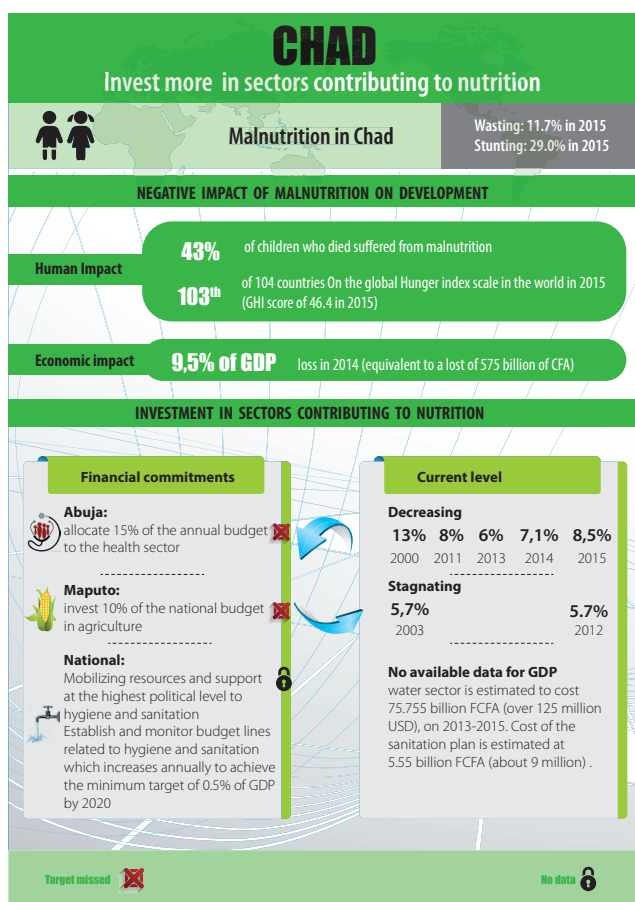
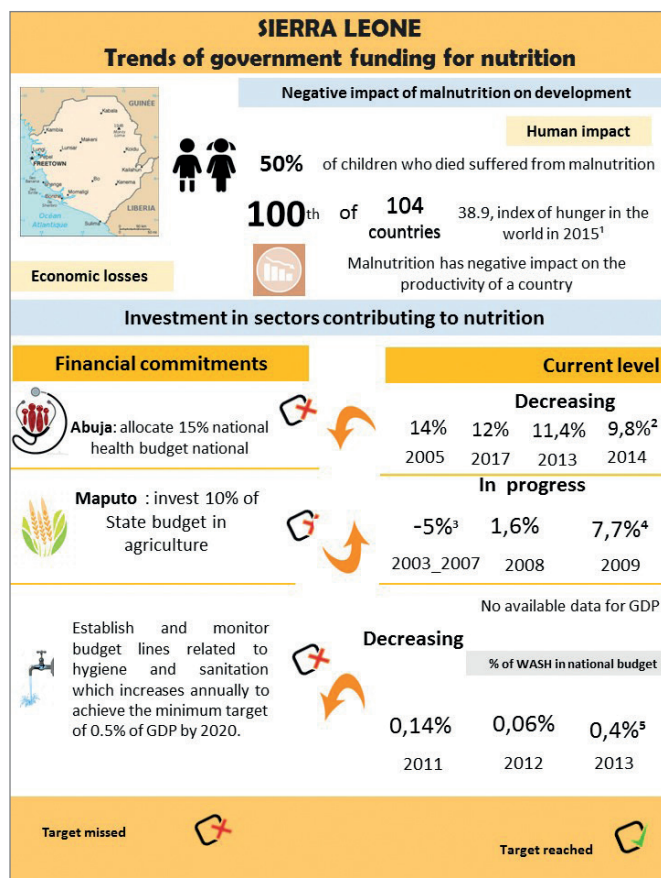
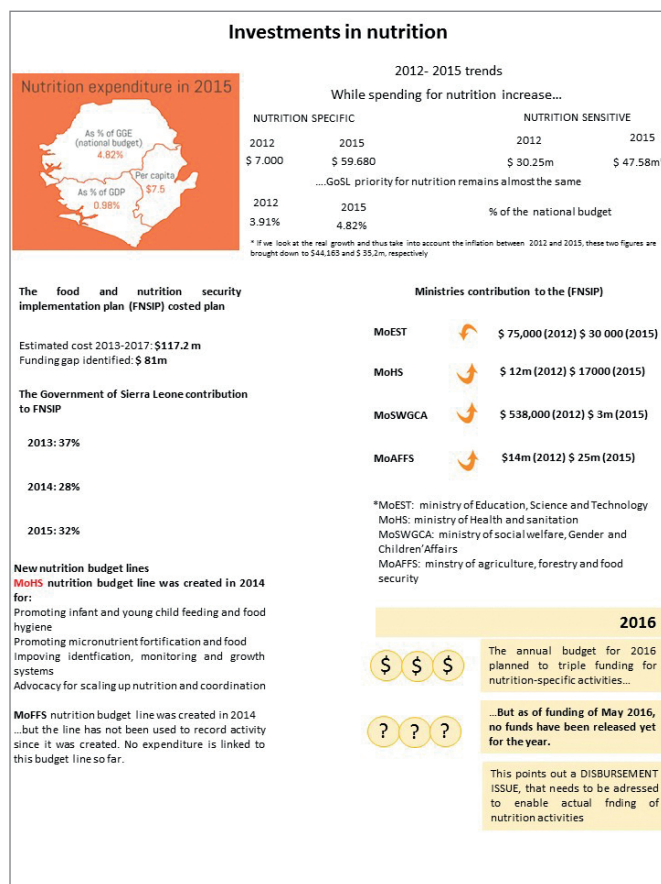


FIGURE 4.4: SIERRA LEONE INVESTMENT IN NUTRITION SCORECARD



4.4 PRODUCING A CITIZENS' ANALYSIS FRAMEWORK

WHAT DOES IT DO?

The analysis framework is a tool that has been put together by the editorial team behind this handbook. It is a practical tool that can help with the collection and analysis of a country's budget information and that focuses on nutrition. It identifies any elements that have been insufficiently delivered by governments, such as: information, budget transparency and consistency in the planning, allocation and expenditure of public funds. It can also be used to identify performance issues that arise during budget delivery and suggest advocacy actions that citizens can carry out to deliver a positive change.

WHO CAN USE THIS FRAMEWORK?

This framework is designed to be used by civil society. But it must be used by a multi-disciplinary group. A wider group should work on this, rather than people from within just one organisation. Those involved can include: the country's budget transparency organisations, budget information centres, groups from sectors that contribute to nutrition, human rights organisations, and several members from the nutrition services' beneficiary community.

HOW SHOULD THIS FRAMEWORK BE USED?

The various points raised in this framework must be discussed and graded by the group. The assessment arguments used to justify the rankings should be included in the "explanatory observations" section. In the section "actions to be undertaken by civil society", it is important to focus on realistic and achievable advocacy actions.

Several documentary sources will prove useful when completing this framework. A non-exhaustive list of these can be found below and can be added to depending on the context. These include:

- Training and information centre study reports into the country's budget
- The country's Finance Acts and reviews of the various Finance Acts
- Reports from the country's public expenditure monitoring and regulation authorities
- Financial reports from the different ministerial sectors that contribute to nutrition in the country
- Citizens' budgets for the country
- The country's multi-sectoral strategic nutrition plans, sectoral plans on health, water, food security
- The country's Finance Ministry website
- Budget transparency reports published by the International Budget Partnership
- Websites of the country's major bilateral/multilateral donors

FRAMEWORK CODING

Scores and colours can be used to indicate the grading given to each element that has been collected and analysed. Therefore, the highest score that can be awarded is 1 to indicate a highly satisfactory level, which is given the colour coding green. The level of fairly satisfactory, is awarded a score of 2 and the colour coding orange. The level of unsatisfactory is awarded a score of 3 and the colour coding red. If the information is unavailable or if this section does not apply in the context being investigated, enter 0 and use the colour grey.

TABLE 4.2: DISTRIBUTION OF PER CAPITA BUDGET ALLOCATIONS FOR NUTRITION SPECIFIC INTERVENTIONS BY SECTOR AND LEVEL OF ANALYSIS (results may vary based on methodology used)

| POINTS TO VERIFY | BACKGROUND INFORMATION | GRADING | | | | ACTIONS TO BE UNDERTAKEN BY CIVIL SOCIETY |
|--|------------------------|---------|---|---|---|---|
| | | 1 | 2 | 3 | 0 | |
| STEP 1: CHECK CITIZENS' LEVEL OF ACCESS TO FINANCIAL INFORMATION | | | | | | |
| Type of information available on the national budget (allocations and expenditure?) | | | | | | |
| Availability of information on the current year's national budget | | | | | | |
| Public means of sharing information on the national budget (allocations and expenditure); hard copy or online? | | | | | | |
| Availability of detailed and clear information which be understood by citizens on the budget | | | | | | |
| Availability of a citizens' budget (is the date that this budget was shared satisfactory?) | | | | | | |
| Public availability of information on mid-term reviews of the national budget | | | | | | |
| Availability of clear information on nutrition-related allocations and expenditure | | | | | | |
| STEP 2: CHECKING THE LEVEL OF CITIZEN INVOLVEMENT IN THE BUDGET PROCESS | | | | | | |
| Option for citizens to be involved in the budget process subject to legal provisions | | | | | | |
| Option for citizens to hold governments to account on the use of public funds | | | | | | |
| STEP 3: CHECKING RESOURCE ALLOCATION | | | | | | |
| Option for citizens to be involved in the budget process subject to legal provisions | | | | | | |
| Option for citizens to hold governments to account on the use of public funds | | | | | | |
| STEP 2: CHECKING THE LEVEL OF CITIZEN INVOLVEMENT IN THE BUDGET PROCESS | | | | | | |
| Analysis of the allocation of national budget resources with a particular focus on sectors that are allocated most resources | | | | | | |
| Comparative analysis of the budget allocated to nutrition and to traditional social sectors (health, education, social protection) | | | | | | |
| Comparative analysis of the financing categories of funds allocated to nutrition, considering, for example, the amounts allocated to infrastructure, salaries, investments, operational activities, etc. | | | | | | |
| Analysing the links and consistency between financing that has been secured and the multi-sectoral strategic nutrition plans | | | | | | |
| Analysing the evolution of budget allocations awarded to nutrition in the different sectors (health, agriculture, water and sanitation, etc.) over the past two years | | | | | | |
| STEP 4: CHECKING RESOURCE EXPENDITURE *use the review of the previous year's expenditure | | | | | | |
| Comparative analysis of nutrition expenditure versus allocations carried out in the previous year | | | | | | |
| Analysis of the extent to which sectorial budgets allocated to nutrition have been executed | | | | | | |

4.5 SUCCESSFUL BUDGET ADVOCACY EXPERIENCES: INTERVIEW WITH BUDGET ANALYSIS SPECIALISTS

INTERVIEW WITH **PATRIZIA FRACASSI** FROM THE SUN SECRETARIAT

February, the 23rd, 2017



Patrizia Fracassi is Senior Nutrition Analyst and Policy Advisor in the SUN Movement Secretariat. Previously she worked in Ethiopia as a consultant for UNICEF on Nutrition Information System strengthening and for the World Bank on Linkages between the Productive Safety Net Program and the National Nutrition Program. Patrizia previously worked for UNICEF Uganda as a Nutrition Specialist and for NGOs, CESVI and Oxfam Italia in Viet Nam, as Country Representative and Programme Manager, specializing in Community Based Nutrition, Primary Health Care and Livelihoods.

She has also developed and continues to manage the technical content of nutrition website: www.motherchildnutrition.org. Patrizia holds an MA in Human Sciences and an MSc in Development Management. She is currently pursuing a part-time Doctorate in Health Research

WHAT DID YOU FIND IN PUBLISHED FINANCIAL DATA?

There are 47/59 countries that have shared their budgetary data between 2015 and 2016. Findings from the budget analysis are available in the 2015 and 2016 SUN Progress Report as well as in the 2015 and 2016 Global Nutrition Reports.

Among the 47 countries, we know, more or less, who participated from the Government, UN agencies and civil society but we do not know the level of engagement within each network (e.g. within the civil society alliance). In some cases, we know that CSOs have been really active, for example in Sierra Leone, where the budget analysis was conducted through Action Against Hunger or in Zambia where Save the Children supported the Civil Society Alliance. CSOs have a major role to play in the budget analysis and advocacy. A representative of the civil society has always been invited to the regional workshops on public finance but we don't have any information on whether they have engaged other civil society actors. The dialogue among all actors is of major importance. There is no doubt that budget advocacy comes along with time spent on analyzing the budget.

For the remaining countries, there are some countries that have to start and might need technical support: for example Haiti, Myanmar, Papua New Guinea and Somalia. There are also a few countries that have done

the budget analysis but haven't shared yet the data with the SUN Movement Secretariat (for example, Senegal, Ethiopia and Rwanda). There are countries who are currently working on it: Tanzania has started and is working on it; Malawi has a well-developed financial tracking system but the data are not published yet. However, in few countries, data collected by non-state actors have not been validated by the government. In Niger, the Civil Society Alliance conducted the analysis, and a consultant has been hired to disaggregate at the sub-district level. In Nigeria it was Save the Children. The findings were not validated by the governments. It is important that civil society actors take into account this challenge, and engage the government and other partners from the beginning so that everyone is clear about the methodology and the assumptions. Therefore, CS needs to engage government and other partners from the beginning to avoid any "validation" issue on a later stage.

Countries should create an open space for budget analysis and advocacy. CSOs can play a major role in engaging with their communities and in advocating with parliamentarians and politicians. In countries, which have already collected data and have gone through the budget analysis before (with the government taking the lead), CSOs can work with the government rather than starting a new data collection exercise. This is especially true in

countries where there are already active stakeholder platforms, with the help of SUN Focal Points and also UN agencies and donors. The first step for budget advocacy is to identify what has already been done in the country in terms of data collection and analysis. CSOs will need to make sure that there is consistency over time on how the budget is being analyzed. It is important to use the same baseline and to talk about the same things. We really welcome the efforts on budget advocacy developed by the CS but if each of the actors starts from collecting data using different assumptions, we come up with different results, and the results are not comparable over time. Therefore, we need to first conduct a review on what is already done.

WHAT WERE THE LESSONS LEARNED FROM THESE COUNTRIES?

The main lesson learned is that, while having a nutrition plan is useful to perform a budget analysis, doing a budget analysis can also help to develop or review a nutrition plan. The budget analysis allows to start a dialogue across sectors, ministries and stakeholders around spending, which is something very tangible. The other lesson learned is that the budget analysis is an implementable exercise as shown by the high number of SUN countries that have done it with more or less support. The scope of the budget analysis can be better defined as we understand the budget structure and also have the possibility to talk to budget holders and program managers. The most important aspect that CSOs need to consider is to keep the process transparent and to engage the government and other stakeholders from the beginning.

WHAT IS THE ROLE OF THE SUN IN THE EXPANSION OF BUDGET ANALYSIS AND ADVOCACY FOR NUTRITION IN SOUTHERN COUNTRIES?

The SUN movement has the following roles in the expansion of budget analysis. First, we want to deepen the budget analysis. For example, we ask countries to identify a set of key programs for nutrition and track nutrition budget allocation and expenditures at a sub-national level. They can't do it probably for all the programs, but they can start with defining the subset of programs associated with nutrition objectives that really matter. We really want to get donors engaged in the countries. Again, the starting point will be the budget analysis because in many cases (e.g. 30 out of 47 countries), data with the programmes' funding sources have been found. So this can help countries discuss with the donors, and make sure that there is no duplication and overlaps. All donors that have a stake in nutrition

should be included in the dialogue. Again, a lot can be done during the preparatory work (desk review) provided that there is transparency on the methodology and data sources. For example, Results for Development has done a comprehensive analysis of ODA for nutrition that is disaggregated at country level and provides a good overview of spending on nutrition-specific programmes.⁵

The civil society should also take part in the budget discussions as project implementers. Again, we need to ensure that there is no duplication in the reporting. It is about engaging, at least the international NGOs, in the in-country discussion about budget. This is something that we want the civil society network to advocate for so that all stakeholders are accountable towards better spending and mobilization of resources for nutrition.

Regarding the existing platforms, SUN platforms are, more or less, functioning in different countries. In a way, the SUN Government focal points are the one that are supposed to convene meetings with donors and other stakeholders. It is again something we can discuss, and CSOs can also help all stakeholders interact and especially ensure the involvement of grass-root organizations. There are many focal points and representatives from civil society organizations, UN agencies, donors and businesses that are actively involved in regional events, or in global events including the SUN Global Gathering. But the functioning of the platforms and the level of engagement of stakeholders is something that only in-country actors can promote and assess. We hope that ACF and other INGOs will take an active role in promoting engagement in SUN countries.

WHAT ARE THE MAIN DIFFERENCES BETWEEN ALL AVAILABLE METHODOLOGIES (SUN + SPRING + SUN ENHANCED), AND WHAT ARE THE REMAINING METHODOLOGICAL CHALLENGES IN HARMONIZING HOW TO ACCOUNT FOR "NUTRITION-SENSITIVE" INVESTMENTS IN KEY SECTORS.

Regarding the different methodologies, broadly speaking, they are aligned. I think in terms of broad issues, the methodologies are aligned. Then when it comes to specific issues, for example, the weighting, there are still different views on the way forward. The weighting was introduced in the SUN donor methodology and we have used it in our guidance to SUN countries for their budget analysis. The SUN Movement Secretariat and OPM conducted an analysis with data from SUN countries that have applied the weighting system in their 2015 budget analysis. Some countries had really worked line by line using a weight rather than applying 25 % for nutrition-sensitive interventions. We then did the analysis to see if the weighting applied to the same categories of

⁵ - This analysis can be found here : <http://donors4nutrition.r4d.org/>

allocation was consistent. The median and the mean was close to 25%, but extreme values are quite high, meaning that there is a degree of subjectivity when applying a weight.

However, many countries have abandoned the weighting system in 2016 because of the challenges and usefulness of applying “weights”. The SUN Movement Secretariat is not insisting that the countries apply a weighting as the “weight” is not a real measurement of impact of a nutrition-sensitive programme. In 2016, there were two countries that insisted to use the “weights” because the structure of their budget was at a much-aggregated level (almost at ministerial level) and they felt that the budget for nutrition was significantly over-represented. We would apply 25 % to all nutrition sensitive interventions only if we have to report to the GNR and compare the data with those provided by the SUN donor network. It's mostly about reconciliation because we know that the donor has applied the 25 %.

To harmonize how to account for “nutrition-sensitive” investments in key sector, we insist that the countries go through the phase of identifying the programs and then systematically decide what to include and what to exclude and then specify if the interventions are specific and sensitive. We insist on a dialogue with budget holders and program managers to take place about finalization of what should be included and what should be excluded. The step number one, the desk review can be done by a consultant and a team work with the aim to identify all potential programs. But then the step number two has to be based on a dialogue process. It should be a participatory process to ensure a clear understanding on what gets included and excluded in the final analysis and why. Step number three (the weighting) is optional. If a country decides to go through the weighting, a similar participatory process needs to be undertaken to ensure that the assumptions behind the applied weights are clear to all involved and can be justified.

IN YOUR OPINION, WHY CSOS SHOULD CONDUCT BUDGET ANALYSIS AND BUDGET ADVOCACY?

It's really important to connect with communities and the population. We could agree on a simple step that when a CSO decides to engage in budget advocacy, it is important to be in contact with the SUN focal point and also with representatives of other networks. CSOs need to identify if the government has done something before. If something has already been done, they need to make sure that they go one step further with budget advocacy. In most cases, it is not just about money but also commitment. For example, if the government spends a lot on agriculture for example, it is important to see how this can be used for nutrition. Commitments

are really important. When countries have done this exercise of budget analysis, it is important to see with them how this can be used and make a difference. In this case, CSOs really have to bring them along. The guidebook should help CSOs interpret and look at what the government has already done and what remains to be done. Another important role is the dialogue with the community because we have 47 countries that have analyzed the allocations and spending for nutrition specific and nutrition sensitive interventions. In some cases, the identified programmes in the budget analysis are big drivers of government spending. The role of civil society is critical, mainly to sensitize the community, on what services are available and what could be done collectively to improve access and use of available services. There should be more emphasis on how the analysis would be used and less on data collection.

INTERVIEW WITH **MARY D'ALIMONTE** FROM RESULTS FOR DEVELOPMENT (R4D)

February 24, 2017



Mary D'Alimonte is a public health professional with a background in human biology, social anthropology and nutrition.

As a program officer on the nutrition team at R4D, she specializes in nutrition resource tracking and financing analytics, working at both global and country levels. She was a technical lead in R4D's work on the Global Investment Framework for Nutrition, a partnership between R4D, the World Bank and 1000 Days to assess the global financing potential and other necessary resources to achieve global nutrition targets. She works with colleagues to develop standardized and sustainable methods to track resources for nutrition across stakeholders and sectors to support taking cost-effective interventions to scale.

Before joining R4D in 2014, Mary conducted global health and nutrition research in Bangladesh with the BRAC School of Public Health; in Ethiopia with the Yale Global Health Leadership Institute on access and quality of primary health care; and in India, where she carried out primary research on infant and young child feeding behaviors in a Mumbai urban slum.

Mary holds an MPH in social and behavioral sciences, and global health from the Yale School of Public Health and a BS in human biology from the University of Toronto.

CAN YOU TELL US ABOUT YOUR EXPERIENCE OF BUDGET ANALYSIS?

The work that we have been doing is to track financing for nutrition, which includes budget analysis. Our main principle is to make sure that it has practical use. Sometimes as technical people we might go over the board with data, but there is not enough focus on use. Our experience is broader than that: It is tracking all resources for nutrition, including donor and NGO funding. In Rajasthan, India, we did budget tracking, while in Ethiopia it was broader work tracking multisectoral financing from over 80 donors and NGOs. In Rajasthan, it was a partnership with local partner Budget Analysis Rajasthan Centre (BARC) that has expertise in working with state government budgets. The analysis focused on multi-sectoral budgets for nutrition including fund utilization. We are partnering with a local advocacy partner, The Antara Foundation, to strengthen local advocacy efforts for nutrition.

DID YOU ALSO TRACK EXPENDITURE OR ONLY ALLOCATIONS?

We also tracked expenditure. Absorptive capacity can sometimes be an issue so it is important to track it.

COULD YOU TELL US MORE ABOUT YOUR EXPERIENCE IN ETHIOPIA?

In Ethiopia it was an extensive effort in which we worked directly with the Ministry of Health to track funding for nutrition across sectors. We worked with them to define the methodological approach and spent 3 months doing primary data collection to understand nutrition-specific and nutrition-sensitive investments across 12 government ministries and over 80 development partners (including both donors and implementing organizations). It wasn't possible to track nutrition budget lines (often because nutrition is aggregated within larger programs), hence we had to conduct primary data collection.

WHICH EXPERIENCE DO YOU CONSIDER MORE SUCCESSFUL?

Both were successful, but in Ethiopia we found a lot of political will. One of the objectives of this work was to support major political commitments such as the Seqota Declaration (a high-level government commitment to end child malnutrition in Ethiopia by 2030) as well as the National Nutrition Programme II for 2016-2020. Now, we have the data and we have analysed them, but it is important to think about key advocacy messages. We are at a phase when advocacy messages can be developed.

It is also important to emphasise the multisectoral part

of the work, lot of our work was trying to look at the flagship multisectoral government programs such as the Productive Safety Net Program IV, the One WASH program, and the Agricultural Growth Program II, and disaggregating what part of it is the nutrition-sensitive component that could be included in the budget analysis and important to track.

Finally, it should be stressed that it is very important to do an initial landscape to really fine-tune and tailor what the advocacy objectives are. Targeting ministries with specific advocacy messages and SMART goals and to make sure that the data supports that. We also have to be realistic in terms of what is feasible (i.e., from data collection point of view etc).

COULD YOU EXPAND ON THE METHODOLOGY USED?

We used the SUN approach mainly in India, in Ethiopia we did lots of primary data collection in which we used the SUN criteria to identify nutrition-sensitive programs, but did not use the SUN weighting methods. We worked with the local partners a lot to refine methodology to adopt it to the context.

WHICH WEIGHTING METHOD DID YOU USE?

In Ethiopia we had a list of interventions and programmes and did not use weighting, but rather we considered full programmes. We can share a guidance note. In terms of advocacy, it is hard to see the practical application of a number which was reduced in a semi-arbitrary way. This makes it difficult to message.

WOULD YOU THEREFORE RECOMMEND KEEPING 100% OF THE AMOUNT FOR THE NUTRITION SENSITIVE INTERVENTIONS?

It depends on your goal. For example, you can have an expensive school feeding programme, but if it does not contribute directly to nutrition, it is hard to count it or use it for advocacy. It is important to know the overall budget, but then also advocacy based approach.

WHAT ARE THE KEY CHALLENGES WHICH YOU ENCOUNTERED WHEN CONDUCTING BUDGET ANALYSIS?

The key challenges are related to defining and knowing what we are tracking, so spending time with counterparts at the beginning of the process is key. Lots of times the data are not available. This requires a lot more “digging”, which is what we did in Ethiopia.

Sensitisation of stakeholders – it might be even more effective if we brought all stakeholders together to agree on the objectives and methodology. Secondly, in Ethiopia there was a drought, we have therefore seen

an increase in funding for school feeding and other nutrition programs because of emergency. It was difficult to disaggregate the emergency funding from routine funding. It would be useful if there was this distinction.

REGARDING COUNTRIES WHERE THERE IS LITTLE TRANSPARENCY – WHAT WOULD YOU RECOMMEND IN SUCH CIRCUMSTANCES?

If there is a political buy in, you would need to work with the government, to do, for example, an internal analysis for internal advocacy purposes. It would also be useful to start with training.

FINALLY, WHAT IS THE ROLE OF CSOS – WHY CSOS SHOULD CONDUCT BUDGET ANALYSIS AND ADVOCACY?

They certainly help to lobby governments and help to keep governments accountable. CSOs can really help push advocacy efforts. It is critical to engage CSOs in the very initial planning stages. It is also important for CSOs to engage in the capacity building work to ensure that governments can routinely track funding for nutrition within existing government processes and systems.



Hugh Bagnall-Oakeley is a senior hunger policy adviser with Save the Children (UK), and has over 30 years' experience in Rural Development and Agribusiness, much of that was as a team leader managing, evaluating and designing projects for a range of different donors and other clients. His multi-disciplinary experience includes farmer institutional development, agricultural extension in both privatized and publicly funded contexts, institutional change, soil fertility management, natural resource management, soil and water conservation, on-farm and on station research, agri-business development, agri-business planning, community development, and participatory appraisal in a rural livelihoods context.

Mr. Bagnall-Oakeley has worked for DFID, EU, World Bank, FAO, African Development Bank, and with private enterprise. Globally, he has worked in India, Eastern and Southern Africa (Uganda, Kenya and Namibia), South East Asia (Indonesia), Papua New Guinea and the Pacific Islands, and has published over 50 reports and 12 papers. He has a Masters in Tropical and Sub-Tropical Horticulture from Wye Collage (Now Imperial at Wye) and a Bachelor's degree in agriculture from Coleg Prifysgol Gogledd Cymru.

CAN YOU TELL US ABOUT YOUR EXPERIENCE OF BUDGET ANALYSIS? WHICH COUNTRIES DID YOU WORK WITH? AND WHICH METHODOLOGY DID YOU USE?

A question that we can always ask about public services is: is there a budget for a service? Looking through budget helps to understand if there is a budget allocated, how important is it, how is it spent, and if it is overspent or underspent. The budget analysis intends to track the government budget – budget that comes from tax revenue and foreign funds. There was interest notably from the Gates foundation in analyzing the budget of individual governments. This resonated with the SUN movement.

The analysis of budget, thus, became important for nutrition interventions. Save the children works and has worked in Niger, Nigeria, Myanmar, Mali, Ethiopia, Indonesia, Malawi, and Zambia. Looking through the methods of conducting a budget analysis, most of the countries use the quick method of using the keywords. It is used to classify the budget, but some of these classifications are clear and some are not. Yet the problem is that we can't get information about the context of a program via this method of budget analysis. What Save the Children tends to do is a full analysis. It means that we have all the information and we see across different ministries and find out different nutrition programs. This is, in fact, the basis of advocacy when we find out what the government is doing and what it is not. By analyzing the health budget, provides other clients (NGO and donors) with an analysed budget. The analysed budget

will show the sums of money allocated, for different activities, linking to an assessment of the government's performance against the stated sectorial strategy or plan. The analysis provides with a useful and added benefit.

It should also be mentioned that nutrition programs are divided into nutrition-specific and nutrition-sensitive. Nutrition-specific interventions are defined and pretty clear. However, nutrition sensitive interventions are much more difficult to identify because there is no common-agreed definition. In Malawi, the government budget comes in hard copy because they don't want the budget to be online and publicly accessible to everyone. The problem is that neither the MPs nor the donors know exactly what they are investing in, unless they conduct the analysis. In Malawi, the budget will come out in May, and we will do the analysis in a one-week or two-week period, which is the discussion period of the budget, in order to present it to the members of parliament. We are dealing with MPs who have the right to question the government and ministers. We are working with MPs to advocate. We are giving them information about each project in their context.

In Indonesia, budget analysis is at both district-level and subnational level. We are analyzing the allocations, and how much money is spent on nutrition and health.

The analysis helps us to talk with the government and the relevant departments and to share the collected information on the budget. And we can also formulate our recommendations and ask for an increase in the nutrition budget.

ARE YOU LOOKING JUST AT ALLOCATIONS OR EXPENDITURES TOO?

Currently we are looking at allocations, but there is a plan to look at expenditures as well. For example, in Malawi, we had gone to the district-level and we are looking forward to a social mobilization to identify how much money has been allocated and how much has been spent and what the impact is. The process is in progress in 5 districts in Malawi. The other thing that we are also looking at is to get the financial reports, because, for example, in Zambia, the Ministry of Health in 2013/2014, was demonstrating a 25% of underspent budget. With a budget of 2.5 billion, for instance, 500 million have been returned to the treasury. It is legitimate to ask the permanent secretary of the Health Ministry why the allocated budget wasn't spent though there was money. This can be due to very complicated financial procedures; and sometimes it is not easy to get the money from the treasury. So if we advocate at this level, even civil servants will be more empathic and supportive as they are frustrated with this complicated system.

WHAT ARE THE KEY MESSAGES AROUND GOVERNANCE REFORMS?

We certainly need to develop advocacy messages around governance reforms particularly for what concerns financial procedures. CSOs usually don't talk about underspent budget lines. What I see is that there is a need for comprehensive governance reforms because some of the state procedures and models used are not working. We need to go through the business models of each ministry and identify how ministry should serve the society.

HOW LONG DOES IT TAKE TO TRACK NUTRITION BUDGET AT SUBNATIONAL-LEVEL?

In Malawi, we plan to conduct the analysis of nutrition allocations within 5 days. In the space of two weeks that we have, which is the budget discussion period in Malawi, we can conduct the analysis of the budget allocations on nutrition and also we will be having some information from districts about different programs. This can help us also find out what are the impacts. Having a budget is one thing, but the impact that this budget can have is another very important thing. Analyzing the budget is, in fact, a way to hold the government accountable about the impacts of different projects as well.

CAN YOU SHARE SOME OF YOUR SUCCESSFUL EXPERIENCES ABOUT BUDGET ANALYSIS AND SUCCESSFUL BUDGET ADVOCACY STRATEGY?

For example, in Malawi: in June of last year I presented the Health budget to almost 45 MPs and it was welcomed with enthusiasm. Most of that information came up on

the floor of the National Assembly. We found much information in newspaper articles. Even some MPs asked the government to come with a nutrition strategy. So this has increased the pressure on the government. In fact, we use the MPs and they question the ministers. They use the information that we provide.

IN YOUR OPINION, RELYING UPON MPS CAN CONTRIBUTE TO A SUCCESSFUL BUDGET ADVOCACY STRATEGY?

I think they have a real power of influence, because MPs are the one who have the right to hold the governments to account and to request information and clarification on budget allocations and expenditures. But it is not the only way to advocate. I think it should be part of an integrated strategy. There are other tactics like: (i) talking to donors; (ii) publishing in newspaper articles; (iii) organizing an event on nutrition; and (iv) meeting with individual ministers and many more.

WHY SHOULD CSOS CONDUCT BUDGET ANALYSIS AND ADVOCACY?

Budget analysis and advocacy reflect the role of CSOs in society. The civil servants don't advocate. They can, for example, mention an issue. For example, in Indonesia, civil servants go around different districts looking at different operational projects. In reality, it is very difficult for civil servants to advocate. It is easier for CSOs. The civil society is the conscious of governments. They are in a better position to advocate and lobby. It has to be the civil society, because they have the independence to do so and their role is essential in a society. Civil society and donors, they are in a better position.

WHAT WOULD YOU RECOMMEND IN COUNTRIES WHERE THERE IS LITTLE BUDGET TRANSPARENCY?

One way can be to go at sub-national or district levels. It is likely that they have a budget and they would be keen to share it. That is what we do in Indonesia, for instance. We can focus on sub-national level, for example, district or below to analyze budget allocations to different activities. It's easier to meet with the senior management of the district too.



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CONCLUSIONS AND RESOURCES

Malnutrition remains one of the world's most serious health issues. Over two billion people worldwide suffer from malnutrition. The majority of these are women and children. This problem is particularly pronounced in West and Central Africa, where UNICEF estimates that approximately one million children under the age of five die from causes linked to undernutrition. Ignoring the problem of malnutrition risks undermining efforts made in the fields of health or education. What is more, malnutrition incurs a high cost in terms of countries' economic growth, lost GDP and the fight against poverty. Against this backdrop, it is therefore important to carry out budget analysis and advocacy that is suitable for the local context.

The aim of this handbook is to explain how to effectively draft a budget advocacy strategy, deliver nutrition budget advocacy and provide specific tools to help civil society improve their overall nutrition advocacy efforts. More specifically, it explains the fundamentals of budget advocacy and the key steps involved in any budget process. These steps can vary from one country to the next. It is therefore important to properly understand the right time to conduct advocacy. As mentioned above, there are, for example, public hearings which allow for direct dialogue with decision-makers. By describing the experiences of countries that have already been through the budget advocacy process, the handbook helps those about to launch this advocacy in their own

countries to avoid the potential errors and pitfalls that they may encounter. Finally, by explaining the budget analysis methodologies, the handbook provides more in-depth knowledge of this field. Several other useful resources are available for those who wish to find out more about this topic. A list of key resources can be found in Box 5.1.

Experience shows that budget analysis and advocacy are extremely useful. The results of the analysis identify not just the amount of nutrition financing, but also lead to an increase in engagement with national and local decision-makers and partners. Therefore, one of the key learnings taken from the experience of other countries is that budget analysis and budget advocacy must be undertaken in close cooperation with the relevant ministries and partners. This cooperation also serves as an important validation exercise. The experience of other countries has shown that it is impossible to undertake data analysis without the commitment of key ministries and departments, and that this commitment must continue throughout the budget cycle. Furthermore, this commitment is an accountability tool and can be used to monitor nutrition commitments.

Thanks to budget advocacy, several countries have recorded progress in terms of the amounts allocated to nutrition and expenditure on nutrition-related interventions. Nutrition budget lines have also been created, and there has been an increase in funds for social protection interventions and empowerment of women programmes that can be classified as nutrition-sensitive interventions. Budget advocacy has also resulted in the development and endorsement of policies, plans and strategies designed to improve nutrition, as seen in the example of Nigeria described in chapter 4 of this handbook.

BOX 5.1: LIST OF ESSENTIAL READING FOR THOSE CONDUCTING BUDGET ADVOCACY

- Action Against Hunger, *Advocacy toolkit*, 2013, 41 pages. http://www.actioncontrelafaim.org/sites/default/files/publications/fichiers/acf-advocacy-toolkit_june_2013.pdf
- Action Against Hunger, *Stratégie de plaidoyer, apprendre comment pousser à obtenir une augmentation du budget de la nutrition dans le budget santé (Advocacy strategy, learn how to encourage governments to increase the nutrition budget in health budgets)*, 2015, 15 pages
- Action Against Hunger, *Méthodologie pour l'exercice du plaidoyer (Advocacy methodology)*, 2016, 45 pages
- Save the Children, *Health sector budget advocacy, A guide for civil society organisations*, 2012. <https://resourcecentre.savethechildren.net/library/health-sector-service-budget-advocacy-guide-civil-society-organisations>
- Save the Children, *Advocacy toolkit, a collection of tools to help plan, implement and evaluate*, second edition, 2007
- Scaling Up Nutrition, *Civil society network, Advocacy toolkit a how to guide*, 56 pages
- Shekar M., Kakietek J., Eberwein J. D., Walters D., et al. *An Investment Framework for Nutrition: Reaching the Global Targets for Stunting, Anemia, Breastfeeding, and Wasting* [online]. Washington, DC: The World Bank. 2016. Available at: <http://documents.worldbank.org/curated/en/758331475269503930/pdf/108645-v2-PUBLIC-Investment-Framework-for-Nutrition.pdf>

The nutrition landscape evolves frequently and there are therefore new concerns in the science, practice and programming of food and nutrition-related activities at all levels of government. However, given that eliminating the problem of malnutrition is unlikely to happen overnight, conducting budget advocacy remains an important tool in advocacy strategies designed to increase investment in nutrition. To make these strategies as effective as possible, it is important to constantly seek out cross-learning opportunities, either within the country or with other countries that have more experience and success in budget advocacy. As an accountability tool (Szabo et al., 2016), budget analysis and advocacy also ensures that commitments already made can be monitored and compared over time, supported by evaluations into nutrition-related policies and strategies in different countries. It also helps to accelerate progress to reach the SDGs and helps countries on the path towards sustainable development.

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