

Investigating Nutrition in National Budgets



Budget Analysis for Nutrition – by the SUN Movement, for the SUN Movement

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Policy makers need reliable data in order to be able to make informed decisions regarding the allocation of resources for nutrition in national budgets. A comprehensive and universally accepted system for tracking nutrition-relevant investments would therefore considerably aid the Scaling Up Nutrition (SUN) Movement's efforts. This document presents a concise summary of the SUN Movement's initial steps to develop such a system based on the efforts by a number of member countries to review the allocation of resources for nutrition. It focuses on the member countries' use of a shared methodology (the 3-step approach) for creating a consolidated picture of their nutrition budgets and the key findings of this exercise.

It is intended that other member countries will in due course go through the same process of analysing their budget allocation and that, in a subsequent phase, they will analyse the actual spend vis-à-vis allocation. It is further hoped that they will explore changes in spending across years and sectors. Figures can then be consolidated at global level to provide an overall picture such as the preliminary one shared in the 2015 Global Nutrition Report and the 2015 SUN Movement Progress Report.

Key messages

The main conclusions from this highly informative exercise may be summarised in terms of the following key messages:

- 1. The SUN Movement's 3-step approach is a practical way to identify, categorise and weight budget allocations. While this exercise provides insight on how much is budgeted for nutrition, results presented here are not equivalent to what is actually spent. Most importantly, the process generates a debate on what key sectors and stakeholders are doing to address malnutrition.**
- 2. Government nutrition budget allocations are modest, but are similar to the percentages reported by the donors as compared to their overall budgets (2014 GNR). The indication for this is that nutrition prioritization as a share of both donor and domestic budgets is low.**
- 3. More money is urgently required for high-impact nutrition-specific actions, but this need is not being addressed.**
- 4. Better nutrition outcomes are needed in relation to the allocated funds in key sectors.**
- 5. Budget analysis can serve a variety of purposes, from advocacy through multi-sectoral planning to budgeting and accounting for nutrition.**

I. Investigating nutrition in national budgets

The need for transparency in nutrition budgeting

The need to better track nutrition investments was recognised right at the beginning of the SUN Movement. Tracking budgets is essential for policy makers, as well as for citizens and donors. Governments need reliable budget data to prioritise and plan and to make decision on finance allocation, as well as to monitor and evaluate policy implementation (Picanyol 2014). Citizens want to hold governments to account for monies paid through their taxes, for which they need transparency in how public investments are made. Similarly, donors need to account to their own tax payers and demonstrate that funds are being used effectively.

The development of a common way of analysing budgets for nutrition within the SUN Movement will in time allow all member countries to report transparently on their own situation, both individually and collectively. This will enable the SUN Movement as a whole to ensure that investments in nutrition are not just well accounted for but also directed to best effect.

Developing a fit-for-purpose guidance to track financial resources on nutrition: A 3-Step Approach

The process started in mid-2013 with a literature review to compile mechanisms available at the international level as well as at the country level. Existing efforts and challenges were reviewed as well as remedies available. To that date, while there had been some systematic efforts at the international level to track donor funds, little was known on what governments were doing to track their own investments and what tools were available for those that wanted to do so. The conclusion pointed to a fit-for-purpose guidance for these countries, while recognising that the best mechanism for each country would depend on their existing Public Financial Management (PFM) systems.

A 3-Step Approach was proposed as the most practical way for countries to track trends on budget allocations. It is designed for countries to look at changes in the budget allocations (and actual expenditures where possible) over time: it does not offer direct comparability of data across countries.

The 3-Step Approach consists of:

- **Step One - Identification:** Identify the relevant budget line items (e.g. programmes or departments) through a key word search. The SUN Movement provided an initial list of key words based on the existing literature¹. This list was adapted by individual countries to reflect the outcomes and actions in their national nutrition plan or, where available, their common results framework.
- **Step Two - Categorisation:** Assess whether the programmes found fall under the category of “nutrition-specific” or “nutrition-sensitive” investments (in close consultation with relevant stakeholders). Nutrition-specific programmes are those with a clear nutrition objective, i.e., all activities and tasks contribute towards nutrition, while “nutrition-sensitive” programmes are those known to contribute to significant determinants of improved nutrition (e.g. access to safe drinking water supply) or those used as delivery channels for nutrition-specific interventions (e.g. integrated maternal, new-born and child health care).
- **Step Three - Weighing:** Attribute a percentage of the allocated budget to nutrition. This percentage should be based on the categorisation (Step Two), but also on a judgement call by national experts. There is a

¹ Geir et al., SUN Donor Financial Tracking methodology, 2013 Lancet Series on Maternal and Child Nutrition, 2010 SUN Framework of Actions, 2015 WHA Global Monitoring Framework

trade-off between accuracy and replicability and transparency. A detailed review of each programme together with the experts can more accurately establish what proportion of it can be attributed to nutrition. This should not come at the expense of replicability and transparency if the process is made complicated and cumbersome.

The 3-Step Approach was first tested with Costa Rica and the findings were successfully presented at the 2014 SUN Movement Global Gathering in November. To ensure transparency and replicability, all steps taken were documented in detail, and specific data sources were provided.

Accelerating country efforts to report on nutrition-relevant budget allocations

In January 2015, the SUN Movement Secretariat issued a “call for expressions of interest” inviting countries in the SUN Movement to accelerate their efforts at reporting on nutrition-relevant budget allocations.

The objectives of this SUN Movement Budget Analysis Exercise were:

- to reach an estimate of the total budget allocations relevant to nutrition across key sectors;
- to understand, together with key Ministries, Departments and Agencies (MDAs), how investments can improve their effectiveness and reach;
- to build evidence for advocacy;
- to fit into a wider global effort to track financial resources for nutrition.

Countries that responded to the Call for Interest started the data gathering process. They carried out Step One by identifying potential budget allocations relevant to nutrition. 30 countries responded to the Call for Interest, of which 16 carried out the data gathering exercise by themselves, 10 were supported by the Institute of Development Studies (IDS), 2 were supported by Results 4 Development (R4D) and 2 had the support of the USAID-funded SPRING project.

Countries involved in SUN Movement Budget Analysis Exercise:

- Asian countries and states: Bangladesh, Indonesia, Indian State of Maharashtra, Pakistan, the Philippines, Nepal, Tajikistan, Vietnam, Yemen².
- African English speaking countries: Ghana, Kenya, Lesotho, South Sudan, The Gambia, Uganda and Zambia.
- African French speaking countries: Benin, Burkina Faso, Burundi, Cameroon, Chad, Comoros, Côte d’Ivoire, the Democratic Republic of the Congo, Madagascar, Mauritania and Togo, (plus Mali and Senegal as observers).
- Latino-American countries: Costa Rica, Guatemala and Peru (plus El Salvador as an observer).

The work culminated with four regional budget analysis workshops in April 2015, supported by UNICEF on behalf of the UN Network for the SUN Movement. The Asia workshop was held in Thailand, the English speaking African countries met in Uganda, French speaking countries convened in Côte d’Ivoire and Latin American countries met in Guatemala.

The workshops had a technical as well as a political purpose. From a technical perspective, the workshops served to recognise the work done during the data gathering phase and to further advance on the 3-Step Approach. From

² Yemen started the exercise but could not complete it due to the crisis

a political perspective, the workshops were a powerful tool to build consensus through a collaborative effort and to introduce the exercise to Parliamentarians and representatives from the media and civil society.

Requests emerging from the four regional workshops included:

1. Provide guidance to standardise the categorisation of “nutrition-specific” and “nutrition-sensitive” interventions.
2. Develop recommendations to address current challenges such as identifying allocations for personnel.
3. Develop options to harmonise the “weighting” of the interventions, especially the nutrition-sensitive ones.
4. Provide recommendations on the next steps. In particular:
 - a. how to use the results of the Budget Analysis Exercise for advocacy and communication;
 - b. how to track actual expenditures;
 - c. how to track off-budget allocations and expenditures;
 - d. how to link the financial tracking with planning and resource mobilisation

II. Data Presentation and interpretation

By June 2015, 30 SUN Countries had gone through Steps One and Two, and 14 of those had made considerable progress with Step Three³. The following *preliminary* analysis is a testament to the fact that this exercise has been a strong starting point for SUN Countries, with signs that it has already catalysed a strong desire to systematically pursue further analysis according to country needs.

Results from completing Step One (Identification) and Step Two (Categorisation)

There was a wide range in the number of ministries, departments and agencies (MDAs) from which budget allocations were drawn for the exercise, from 2 in Vietnam to 21 in Pakistan. There was also a wide range in the number of identified budget line items ranging from 11 in the Philippines to over 80 in Bangladesh, Lesotho, Togo, Ghana and Côte d'Ivoire. In the latter cases, this reflected a highly disaggregated national budget structure or the use of existing datasets.

The results from 30 countries completing Step Two represent the “upper-bound⁴” of all allocations selected for inclusion in the analysis and further categorised into nutrition-specific and nutrition-sensitive allocations. The upper bounds range from <1 percent of total government budget in Vietnam to >7 percent in Bangladesh, Comoros, Guatemala, and Tajikistan.

The mean upper bound for nutrition specific allocations is 0.47 percent and the mean upper bound for nutrition sensitive allocation is 4.47 percent share of the national budget.

³ Findings were discussed through in-country consultations and through four regional workshops facilitated by UNICEF on behalf of the UN Network and the SUN Movement Secretariat. Each country government team decided which ministries, departments and agencies (MDAs) to search through and which budget line items to include in the analysis, so country comparisons of generated estimates are not strictly valid.

⁴ The maximum amount that is potentially allocated to nutrition if we assumed that all of the identified budget items are included without assigning any weight.

Results from completing Step Three (weighting)

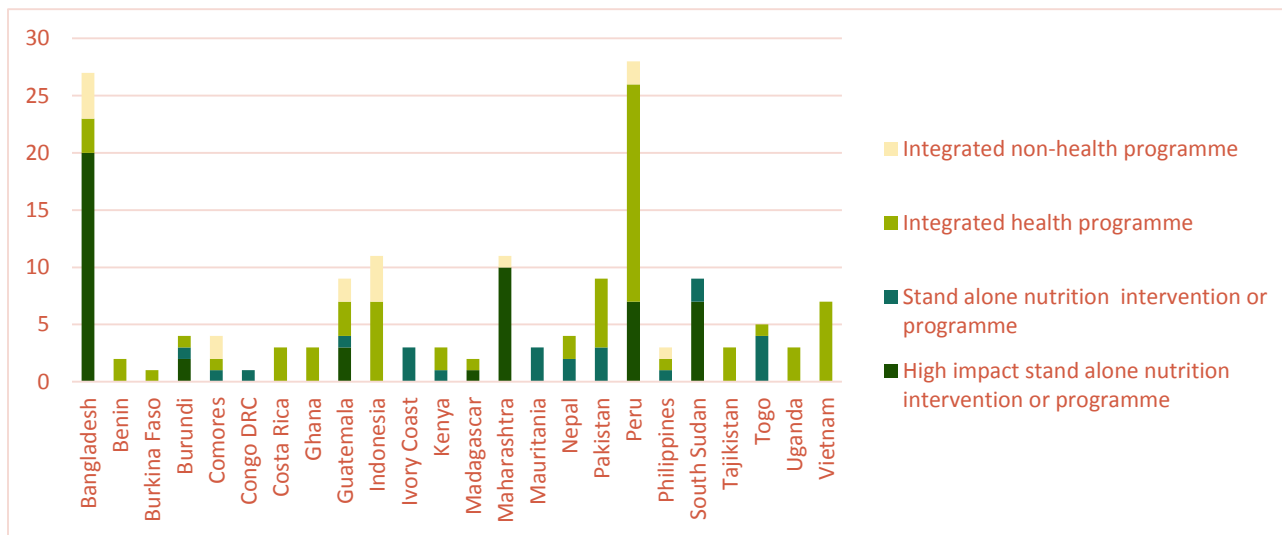
For the 14 countries that completed Step Three, total allocations after weighting range from 0.1 percent of total government budget to 2.90 percent. The mean is 1.34 percent. This suggests that government nutrition allocations are very modest, but are similar to the share found for nutrition in relation to Official Development Assistance (ODA) in the Organisation for Economic Co-operation and Development (OECD) Creditor Reporting System database, as reported in the 2014 Global Nutrition Report.

In these countries, nutrition specific weighted allocations represented 94% of the upper bound of the nutrition-specific allocations and nutrition-sensitive weighted allocations represented 29% of the upper bound of nutrition-specific allocations. The proportion of weighted specific to sensitive allocations of 39% is similar to the ratio for donors at 50%, as estimated in the 2014 Global Nutrition Report.

Understanding the composition of budget line items included in the analysis

Nutrition-specific budget line items were identified by 26 countries and were mostly found in the budgets of the MDAs that provide health services. More than a third of countries were able to identify *stand-alone*⁵ nutrition interventions or programmes. Nine countries included budget line items related to high-impact nutrition-specific interventions to achieve optimum foetal and child nutrition (2013 Lancet). An additional eight countries had at least one budget line item dedicated to a nutrition programme.

Figure 1: Number of nutrition-specific budget line items found in each country (26 countries)



Looking into nutrition-sensitive budget line items

Each national budget is structured differently, in order to standardise findings, an analytical framework was applied to each allocation identified as nutrition-sensitive. Allocations were grouped into the five key sectoral

⁵ *Stand-alone* refers to a budget line item that is disaggregated at activity level, the reported amount would reflect the total amount as written in the budget document *Integrated* refers to a budget line that is disaggregated at programme level, the reported amount would reflect either the sum of the included activities (where possible) or an attributed “weight”.

domains, as identified in the 2014 GNR: health, education, agriculture, social protection and water supply, sanitation and hygiene (WASH). Twenty-five countries were able to identify nutrition sensitive budget line items across more than four key sectoral domains.

Figure 2: Number of nutrition-sensitive budget line items found in each country under the five key sectoral domains

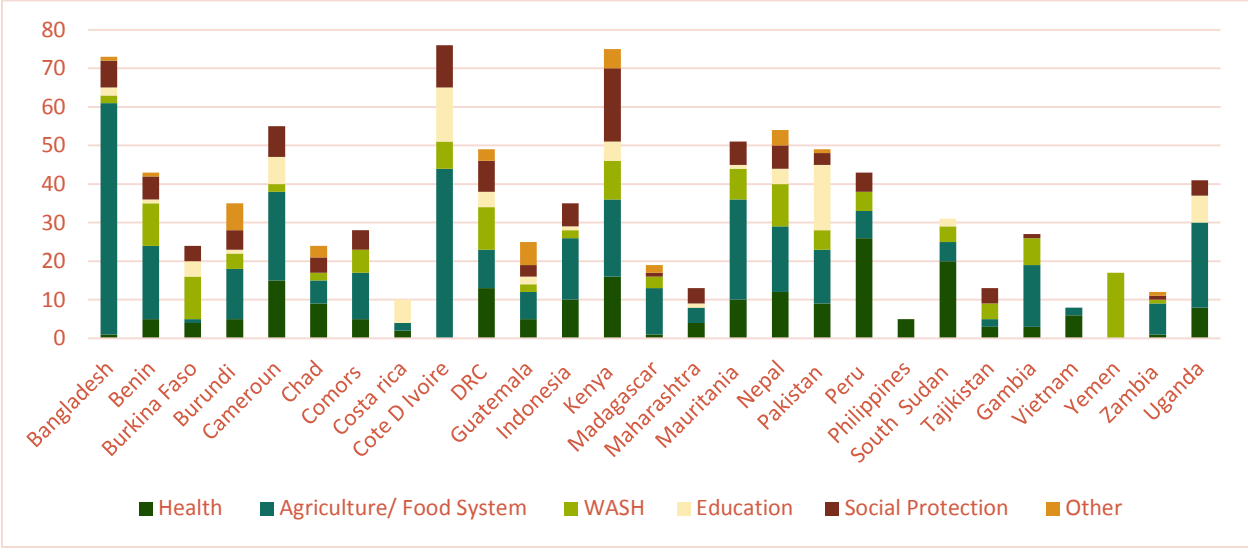


Table 1: Summary overview of nutrition-sensitive budget line items

Sector	N. of countries	N. of budget line items	Range of budget line items	Number of budget line items by countries
Agriculture	26	431	1 to 58 (Bangladesh) ⁶	6 countries up to 5 budget line items 4 countries between 6-10 budget line items 16 countries over 10 budget line items (23 average)
Health	26	338	1 to 83 ⁷ (Ghana)	15 countries up to 5 budget line items 3 countries between 6-10 8 countries over 10 budget line items
WASH	24	197	1 to 30 (Togo)	12 countries up to 5 budget line items 5 countries between 6-10 budget line items 7 countries over 10 budget line items
Social Protection	26	138	1 to 17 (Ivory Coast)	18 countries up to 5 budget line items 4 countries between 6-10 budget line items 4 countries over 10 budget line items (23 average)
Education	16	79	1 to 23 (Ivory Coast)	13 countries up to 5 budget line items 1 country between 6-10 budget line items 2 countries over 10 budget line items

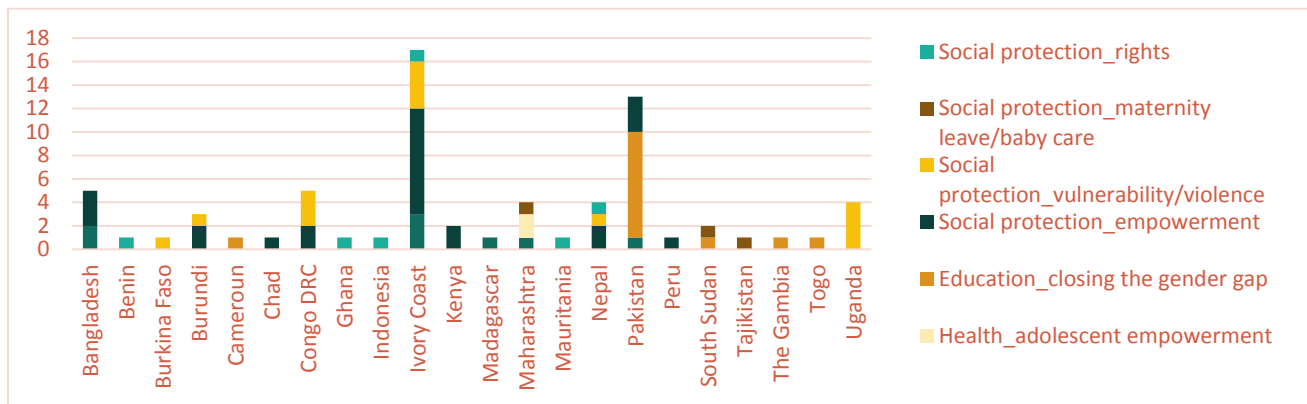
⁶ Refers to the country with the highest number of budget line items in a given sector

⁷ 69/83 items are sub-activities of one programme on integrated maternal, new-born, child and adolescent health

Identifying gender-responsive budget line items

Twenty-two countries were able to identify gender responsive allocations; these were mostly in the domain of social protection and education. Budget line items identified as gender responsive tackle issues of women empowerment, protection from vulnerability and violence and to a much less extent, rights and political engagement. Only Tajikistan identified a maternity leave entitlement budget line item while South Sudan, and the Indian State of Maharashtra identified allocations to establish baby-friendly working conditions. Four countries (Pakistan, Bangladesh, Madagascar and Côte d'Ivoire) and the Indian State of Maharashtra reported on budget line items in the agricultural sector domain mostly on food security, livestock and the establishment of cooperatives among female producers.

Figure 3: Number of gender-responsive budget line items found in each country (22 countries)



Identifying budget line items for nutrition governance

Although not widespread, nutrition-governance budget line items were identified. These include

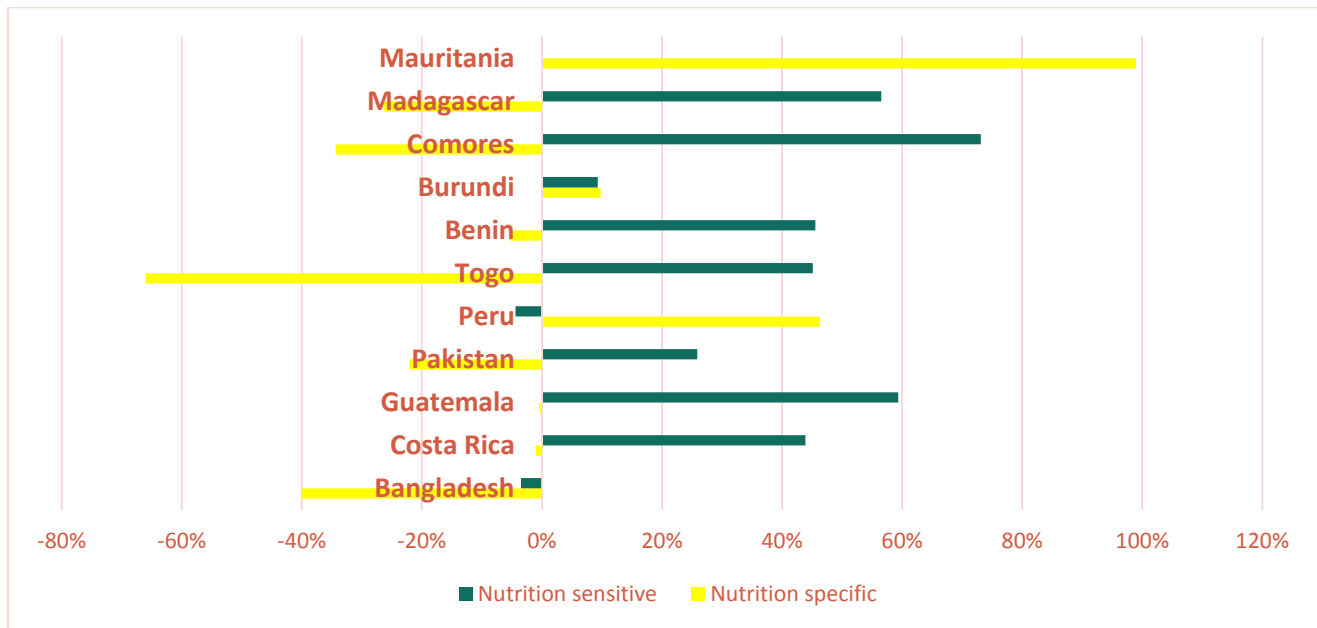
- Coordination mechanisms for nutrition in Madagascar, Benin and Zambia
- Research institutions dedicated to nutrition in DRC and the Philippines
- Nutrition information systems (stand-alone and integrated) in Bangladesh, South Sudan, Zambia, Costa Rica, Peru and Guatemala
- Strengthening good governance at national and sub-national levels in Ghana and Chad
- Communication and information technologies in Kenya and Tajikistan

Changes between 2013 and 2014

Twelve countries provided more than one data point, eleven countries out of them had data for 2013 and 2014. The variance is analysed using 2013 as the baseline and then discounting inflation to the 2014 figure so that both figures are in “2013 prices”. The graph below shows a decrease in the allocations for nutrition-specific interventions with the exception of Peru, Burundi and Mauritania. All countries, except Bangladesh and Peru, show an increase in budget allocations categorized as nutrition-sensitive⁸

⁸ The “nutrition-sensitive” component of Mauritania is not included in the analysis. The relative change between 2013 and 2014 equivalent to 1017% is due to new budget line items for social protection (24 million US\$) and water supply activities (35 million US\$)

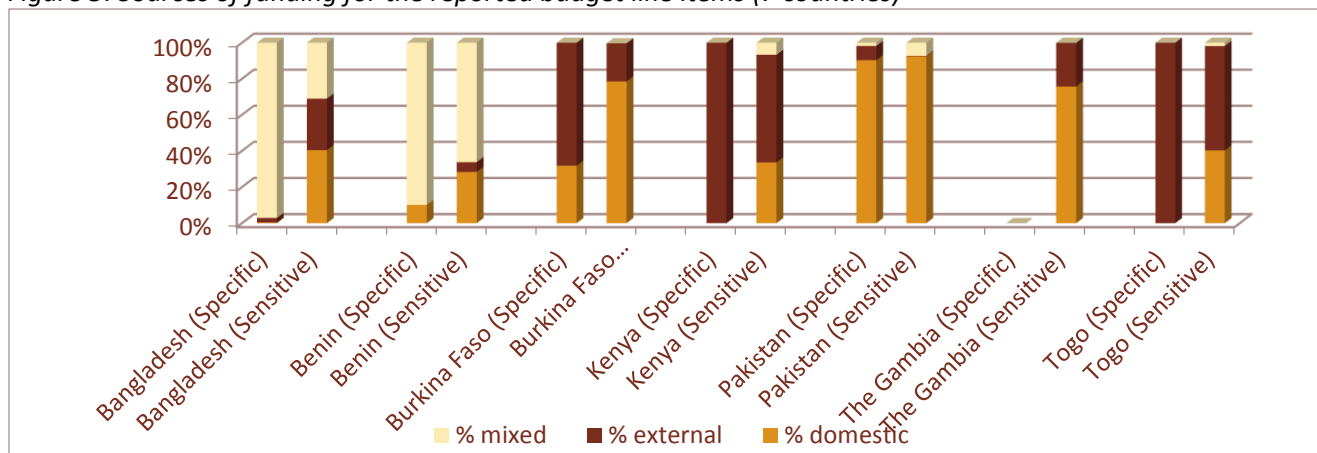
Figure 4: Relative change from 2013 to 2014 for 11 countries (GDP deflator⁹ adjusted)



Domestic and external funding sources

Seven countries were able to provide sufficient detail to review funding sources to permit a better understanding of who is investing where. The sources of funding for the identified nutrition-specific budget line items appear to be predominantly external or mixed (combined external and domestic) while more domestic sources are identified as nutrition-sensitive allocations.

Figure 5: Sources of funding for the reported budget line items (7 countries)



⁹ Source of the GDP deflator: <http://data.worldbank.org/indicator/NY.GDP.DEFL.KD.ZG>

III. Challenges to overcome

Identifying and accounting for budget allocations on personnel costs

One of the challenges in conducting a budget analysis that seeks to account for nutrition-related budget line items is how to identify and assess personnel costs such as salaries, benefits and overheads. In general, it is understood that frontline workers in key sectors (health, agriculture & food systems, water supply, education and social protection) are the core of the human capital for nutrition. In some cases, personnel-related budget line items are disaggregated at the departmental or programme level and therefore, can be easily identified. However, in most cases, the associated personnel costs are presented at ministry-wide level and therefore, it is difficult to assign an appropriate weighting to the total allocation.

One solution identified by SUN Countries to adequately identify personnel allocations, was in line with the 3-Step Approach: first, identify the personnel assigned to relevant programmes (Step One), review their functions to understand their potential involvement in the included programmes (Step Two) and finally attribute a reasonable weight (Step Three) based on further consultation with experts, who are knowledgeable of the programmes.

Attributing a “weight” to the selected budget line items (Step Three)

Fourteen countries went through Step Three and chose between three weighting schemes: 1) a dual system based on the SUN Donor methodology (100% highest and 25% lowest); 2) a quadruple system (100%, 75%, 50% and 25%) and; 3) a range (100% highest and 5% lowest). Step Three was not applied in countries like Peru and Guatemala that have a fully developed public financial management system providing a disaggregation at activity/intervention level.

There are two circumstances where weighting is deemed necessary. First, when operational details are insufficient to clearly discern the nutrition-sensitive elements of a budget line item that includes an *integrated* programme. In this case a *predictable* weight is applied to reflect the amount of nutrition activities estimated to be in the integrated programme and avoid reporting an overestimate. The weighted amount should then be verified through more in-depth assessments. Secondly, when there is a necessity to account for capital costs required to ensure basic nutrition-relevant entitlements such as access to safe drinking water (e.g. water supply schemes), access to markets for the purchase of foods (e.g. rural development) or access to education (e.g. rural school construction). In this case a *theoretical* weight is applied based on the expected outcome and reflecting the literature. However, there is not yet a full consensus if the capital costs should be included in the budget analysis and, if so, which weight should be attributed (e.g. a standardized weight of 5 percent).

The USAID-funded SPRING project has undertaken a very detailed exercise to support Nepal and Uganda in the identification, categorisation and weighting of nutrition-relevant budget allocations in both government and donor budgets. Important lessons include the need to continuously engage the national experts, validate the findings with all stakeholders and document the process. The importance of this continuous iteration is also emphasized by all SUN Countries that have gone through the exercise.

Validation tools like the one used by SPRING (Pomeroy A. 2015) or the Draft Nutrition Sensitive Check List developed during the Bangkok regional forum (Mutuma S. 2015) can help the discussion. However, the quality of the assessment depends on the available information and on the level of dialogue. Most importantly, **the “weighted” figure cannot be considered the equivalent of an “actual” figure.**

Caveats for the interpretation of the findings

The process has some limitations; firstly, the selection of which MDAs and budget line items is based on judgement or accessibility, therefore, it is not clear if the same criteria is followed by each country. Secondly, the definitions and underlying assumptions of what is nutrition specific or sensitive, at the margin, may not be consistent between countries. Thirdly, countries have chosen between three weighting schemes in the move from Step Two to Step Three.

All these limitations, however, do not impact the ability for a country to track its own allocations over time if the definitions and assumptions remain consistent. The replicability and transparency of the 3-Step Approach can help countries to standardize their parameters and scrutinize their results so that they are comparable and usable over time. A process of harmonisation across countries might be possible if the process is continuously documented and improved and if the results and lessons are made publicly available.

IV. Pursuing the path ahead

This collective effort to find an agreed way of analysing nutrition spending within the SUN Movement will in time allow SUN Countries to report transparently on their nutrition investment situations. This will enable the SUN Movement as a whole to ensure that investments in nutrition are not just well accounted for but also directed to best effect.

Data shared by countries have informed the advocacy work-stream on “Reaching the Global Target to Reduce Stunting: How Much Will it Cost and How Can we Pay for it?” (World Bank and Results for Development Institute 2015), which was presented during the Third International Conference on Financing for Development (Addis Ababa, Ethiopia, July 2015).

In a strong step toward transparency and accountability, the preliminary figures and trends, shared by SUN Government Focal Points on behalf of their multi-stakeholder platforms, are featured in the 2015 Global Nutrition Report and in the SUN Movement Progress Report.

A key priority in 2016 will be to further support the advancement of the analysis with the group of SUN countries that participated in the 2015 exercise. Regional workshops will again be initiated to help advance with countries who have already undertaken the work and support other countries to begin. This will involve moving into tracking of actual expenditures and tracking off-budget resources, such as civil society and private sector contributions.

V. Conclusions

The SUN Movement's 3-step approach is a practical way to identify, categorise and weight budget allocations.

30 countries in the SUN Movement are demonstrating that it is feasible to track nutrition allocations within national budgets. Information from national policies, strategies and plans or else the existence of a common results framework for nutrition agreed across the engaged sectors, are an overarching condition to inform the 3-Step Approach. Most importantly, the process generates a dialogue on what key sectors and stakeholders are doing to address malnutrition.

Government nutrition budget allocations are modest, but are similar to the percentages reported by the donors (2014 GNR).

For the 30 countries, the mean upper bound share of the total government budget is 0.47% for nutrition-specific allocations and 4.47 percent for nutrition-sensitive allocations. For the 14 countries that assigned weighting to allocations for nutrition, totals range from 0.06% of total government budget to 2.90%. The mean is 1.34%.

More money is urgently required for high-impact nutrition-specific actions, but this need is not being addressed.

Of the 26 countries able to identify nutrition-specific budget allocations, only a handful have a per-capita upper-bound allocation close to the additional global average figure of US\$ 8 per child recommended to combat stunting (World Bank and Results for Development Institute, 2015). For the 7 countries reporting on funding sources, the majority of the money for nutrition-specific actions is from external or mixed sources. The real trend between 2013 and 2014, shows that only three countries, out of eleven, have increased their nutrition-specific allocations.

More commitment to nutrition is required in relation to the financial investment made in key sectors. To have a greater impact on nutrition, a clearer picture of the (direct and indirect) beneficiaries of large-scale sectoral budget allocations is necessary.

Twenty-five countries have included nutrition-sensitive allocations from more than four key sectoral domains comprising health, agriculture, education, WASH and social protection. For the 14 countries that assigned weighting, the nutrition-sensitive weighted allocations represent 29% of the upper bound of nutrition-sensitive allocations. For the 7 countries with data, the funding for the nutrition-sensitive allocations shows a more predominant share from the domestic or mixed funds compared with external funds. Moreover, the real trend between 2013 and 2014, shows that, in nine out of eleven countries, the overall nutrition-sensitive budget allocations appear to be increasing.

Budget analysis can serve a variety of purposes, from advocacy through multi-sectoral planning to budgeting and accounting for nutrition.

Accelerating progress in reducing malnutrition calls for the creation of powerful alliances across multiple sectors and a significant commitment to implement those actions that are known to work. The attempt to develop a coherent picture of nutrition-specific and nutrition-sensitive budget allocations can create an excellent opportunity to dialogue across multiple sectors on their budget allocations and galvanize them around nutrition. The issues addressed provide an excellent basis for going back to the common results framework, the operational plan, the cost estimation, and the reporting systems. This is of course a cyclical process and not a one-off exercise.

VI. Annex 1 – Country profiles: an attempt to make the most of the data

From the *preliminary* financial data collected through the budget analysis exercise, the SUN Movement Secretariat summarized the findings by creating one profile for each participating country. Depending on the quantity and type of budgetary data provided, a country profile succinctly combines three levels of analysis: (1) nutrition-related allocations, (2) temporal trends, and (3) geographic variations.

The **first level of analysis** can be performed in all 30 countries of the SUN movement that have gone through the exercise. This level covers three primary elements:

- Nutrition relevant allocations across Ministries, Departments and Agencies (MDA's);
- Nutrition specific and nutrition sensitive budget allocations;
- Nutrition relevant allocations across five sectors (Health, Agriculture, Education, Social Protection and WASH).

In addition, a sub-set of countries provides “weighted” budget allocations (14 countries), sources of funds (7 countries) and planned versus actual spending (2 countries).

Together, these piece of information allow for a snap-shot picture of budgetary allocations in a country.

The **second level of analysis**, which is available only for a subset of 12 countries, identifies the trends over two or more years (12 countries). This analytical level is particularly useful for highlighting longitudinal allocation patterns across MDA's, nutrition-specific and nutrition-sensitive allocations and financial allocations across sectors. When financing sources are available, it allows to identify temporal variations in allocating patterns through domestic and external sources.

The **third level of analysis** disaggregates the budgetary data found in the first and second levels' across space. This analytical feature allows for a disaggregated picture of nutrition related budgetary allocations by tracking geographical patterns of nutrition-related allocations. The data can also be assessed across time which captures unique geo-temporal allocations patterns across relevant MDA's.

The **Pakistan country-profile is used as an example** of a country profile below for several reasons. The budgetary data provided by Pakistan is analyzable across all three analytical levels, which contextualizes budget allocations in time and place. Above all, the Pakistan template shows how data-gathering techniques can highlight nutrition related allocations by MDA's across provinces and through years.

VII. Pakistan Budget Analysis Profile

	Upper-bound		Weighted	
	AMOUNT (USD)	Per capita (USD)	AMOUNT (USD)	Per capita (USD)
Nutrition-specific	\$190,744,426	\$1.03	No Data	No Data
Nutrition-sensitive	\$1,545,547,964	\$8.35	No Data	No Data
Total	\$1,736,292,390	\$9.38	No Data	No Data

Figure 1: Nutrition-relevant allocations in USD 2014

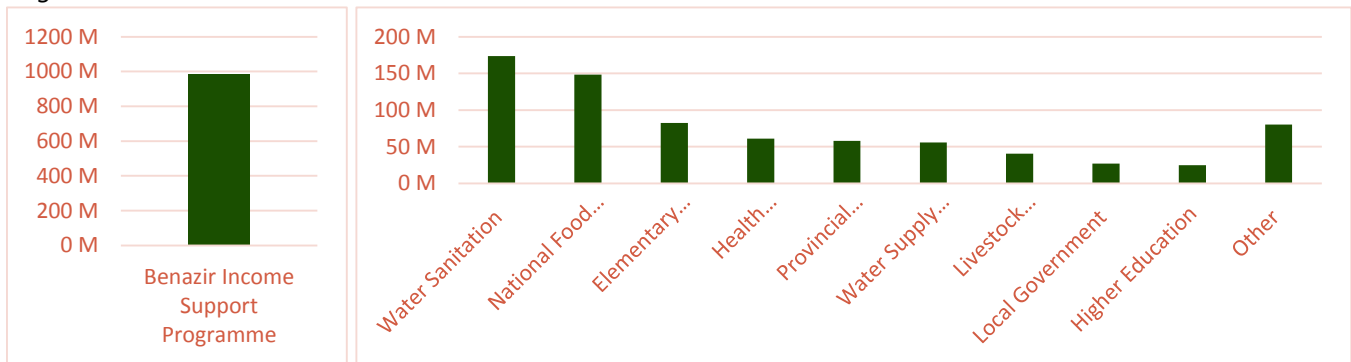


Figure 2: Nutrition-specific and nutrition-sensitive allocations in USD 2014

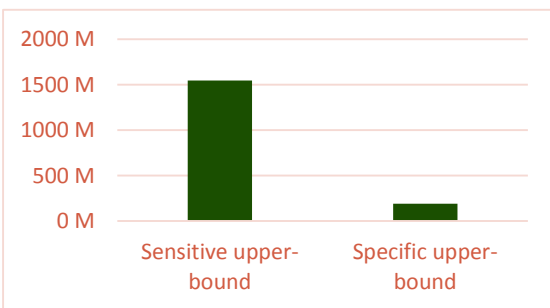


Figure 3: Upper-bound allocations across sectors in USD 2014

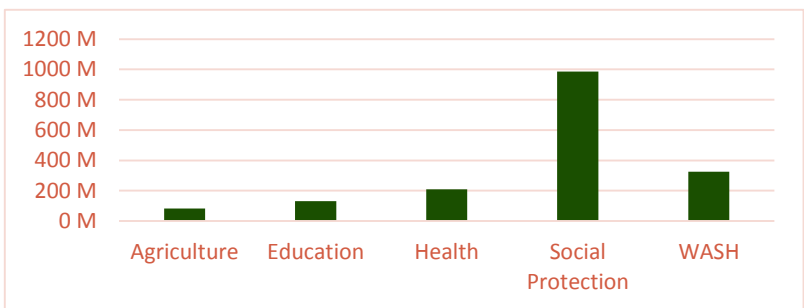


Figure 4: Trends in upper-bound allocations (GDP deflator adjusted for 2013 Prices)

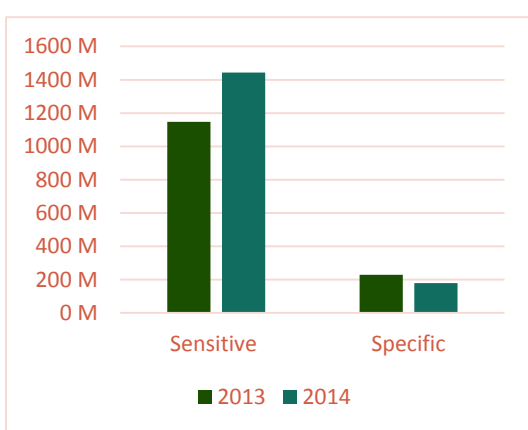
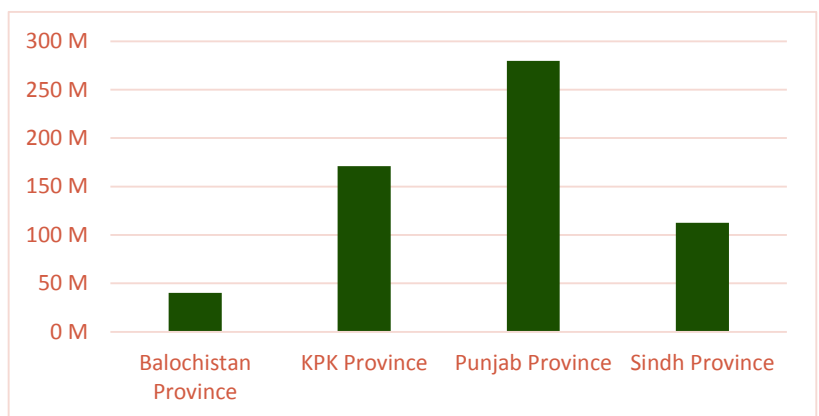


Figure 5: Upper-bound allocations across Provinces 2014 in USD



Pakistan budget analysis profile - explanatory note:

Pakistan's budgetary structure is aggregated at the program level. This means that each budget line item represents a program. With this information, the 2015 analysis by Pakistan identifies 58 nutrition related programs managed by 21 identified MDA's in 2014 which totalled \$9.38 per-capita (all estimates in USD).

Figure 1 highlights the differences in budgetary allocations across the 21 identified MDA's. The figure includes a specific graph for the Benazir Income Support Program because it accounts for 56 percent of the entire nutrition related budget (\$5.32 per-capita). The graph on the right-hand side shows the expenditures of 9 MDA's, where the Water Supply and Sanitation Agency spends 10 percent of the nutrition-related budget on 1 program (\$0.94 per-capita). Pakistan's Health Department manages 11 programs totalling \$0.32 per-capita. Nutrition related to education is managed by three bureaus. The ministry of Higher-Education oversees 4 program (\$0.13 per-capita), the Ministry of Elementary Education manages one program (\$0.44 per-capita), and Girls Education manages two programs (\$0.09 per-capita). The remaining 5 MDA's shown in Figure 1 (right-side) manage 13 nutrition-related programs totalling \$1.78 per-capita. Finally, 12 MDA's are grouped as "other" (the Ministries of Elementary Education and Girls Education are also grouped as "other"), and collectively manage 28 programs totalling 5 percent of the budget (\$0.35 per-capita).

Figure 2 explains that 20 related MDA's manage 49 nutrition-sensitive programs totalling \$8.35 per-capita, while 2 MDA's oversee 9 nutrition-specific programs accounting for \$1.03 per-capita spending.

Figure 3 identifies that 2 MDA's support the Social Protection Sector through 3 programs (\$5.32 per-capita), while 5 MDA's manage 5 programs in the WASH sectoral domain (\$1.76 per-capita). The Health sector is overseen by 3 MDA's who collectively allocate \$1.13 per-capita through managing 18 programmes. The Agriculture sector is co-managed by 6 MDA's across 14 nutrition-related programs (accounting for \$0.45 per-capita), whereas the Education sector allocates \$0.71 per-capita across 17 nutrition-related programs performed by 4 MDA's.

Figure 4 highlights the different allocation patterns related to nutrition specific and sensitive programs across time. The variance is analysed using 2013 as the baseline and then discounting inflation to the 2014 figure so that both figures are in "2013 prices". An upward trend of 26 percent is identified between 2013 and 2014 in the nutrition-sensitive allocations. Conversely, there is a downward trend of 22 percent between 2013 and 2014 in the budget allocation for nutrition specific programs.

Figure 5 emphasizes differences in nutrition spending across provinces. 7 MDA's manage nutrition-related programs in the Punjab province, where 10 programs total 16 percent of the budget (\$1.51 per-capita). 7 MDA's also oversee nutrition-related programs in the KPK province, where 15 recorded projects account for \$0.92 per-capita spending. The Balochistan province is managed by 5 MDA's that implement 10 programs (\$0.21 per-capita) while the Sindh province is administered 7 MDA's who collectively implement 15 nutrition-related programs which allocate \$0.62 per-capita.

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