PFM4 HEALTH

Budgeting for better health service delivery

DRIVING NUTRITION ACTION THROUGH THE BUDGET

A Guide to Nutrition-Responsive Budgeting

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1818 H Street NW, Washington DC 20433

Internet: www.worldbank.org
Telephone: 202 473 1000

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Graphic design: David Lloyd / dave@dld.net.au

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Abbreviations

BCC	Budget call circular
COA	Chart of accounts
FMIS	Financial management information system
MoF	Ministry of Finance
MoH	Ministry of Health
MTEF	Medium term expenditure framework
N4G	Nutrition for growth
NCA	Nutrition coordination agency
NCDA	National Child Development Agency
NPER	Nutrition public expenditure review
NPEIR	Nutrition public expenditure and institutional review
PER	Public expenditure review
PFM	Public financial management
SDG	Sustainable Development Goal
SU	Spending unit
SUN	Scaling up nutrition
TOC	Theory of change
WHO	World Health Organization

Acknowledgments

This Guidance Note is the product of a collaborative effort of the Health Nutrition and Population (HNP) Global Practice, the HNP Africa team, the Global Financing Facility (GFF) and the GovEnable initiative of the Governance Global Practice (GGP). The preparation of this guide was led by Moritz Piatti-Fünfkirchen (Senior Economist, World Bank), Ali Winoto Subandoro (Senior Nutrition Specialist, GFF), Timothy Williamson (Global Lead PFM, World Bank), and Kyoko Shibata Okamura (Nutrition Specialist, World Bank). Lubina Fatimah Qureshy (consultant) provided helpful inputs on an early draft.

The team is grateful for the leadership and technical input of the Nutrition Global Solutions Group in the development of this guide. The work drew extensively from the institutions chapter of the Rwanda Nutrition Expenditure and Institutional Review (World Bank 2018) and the team is thankful to Pia Schneider (Lead Economist), Annie Liang (Health Specialist), Jonathan Kweku Akuoku (Nutrition Specialist), and Patrice Mwitende (Senior Health Specialist), who made many thought-provoking contributions. The team would also like to acknowledge the inspiring work of the country teams in Indonesia, Pakistan, and Rwanda who provided generous feedback and inputs during the development of this piece. Specifically, the contribution of Hari Purnomo (Senior Public Sector Specialist) and Akmal Minallah (Senior Financial Management Specialist) were indispensable for the development of the country examples.

Peer review feedback was provided by Iffath Sharif (Manager, Human Capital Project), Kathleen Whimp (Manager, Operations, AWCW2), and Ajay Tandon (Lead Economist, HSAHN). Monique Vledder (Practice Manager, HHNGE) and Luc Laviolette (Practice Manager, HHNGF) provided managerial oversight and guidance. Richard Crabbe and David Lloyd, respectively, provided excellent editing and graphic design.

The team is thankful to the Global Financing Facility (GFF), and the Japan Trust Fund for Scaling Up Nutrition for the generous financial contribution that made the work possible.

Executive Summary

Public resources are needed to finance nutrition interventions. Therefore, how well these resources are managed matters to how effective governments can be in addressing malnutrition. However, public financial management (PFM) systems are often not set up to serve the multi-sectoral needs that are required for an effective nutrition response.

This guide identifies what makes a PFM system responsive to nutrition needs, and what actions can be taken to develop a reform program in a capacity constrained context. Across the stages in the budget-cycle it identifies basic requirements that are necessary for a nutrition responsive PFM reform and develops advanced options that could be pursued if context appropriate.

Following this guide will allow stakeholders to map priority interventions from strategic plans into the government budget, identify what interventions were approved in the budget, map out when budgets were released for these interventions and monitor spending and implementation. Together this creates the necessary foundation for matching spending data with outcome information to allow for evidence-based course correction. A nutrition responsive PFM reform leverages existing country systems at the margins to foster stewardship, oversight, and coordination, to strengthen the allocation and use of limited resources. At the same time this guide is designed to minimize disruptions to other ongoing reform efforts and avoid duplicating processes, or onerous data collection and reporting requirements.

Introduction

This guide identifies what is needed to make public financial management (PFM) systems responsive to nutrition needs and offers concrete recommendations for low-capacity contexts. Public resources are needed to sustainably finance nutrition interventions. How well these resources are managed will invariably affect how well these interventions are implemented. Adequate PFM therefore matters. This guide spells out why PFM systems are typically not well designed to address a multi-sectoral nutrition response and provides practical recommendations on what can be done in a low-capacity environment.

Malnutrition is high on the development agenda and requires commitment from government. The 2004 Copenhagen Consensus[8] ranked hunger and malnutrition as priority development areas and urged the world to invest in nutrition. This was followed in 2008 by a Lancet series on maternal and child nutrition that further highlighted the high long-term costs of stunting, which not only affects health and survival in the early years but also impacts cognitive development and the ability to learn and earn through a person's lifetime. Attention then turned to unpacking what constitutes nutrition investments. A 2010 World Bank report estimated the annual cost of scaling a package of 13 proven nutrition interventions in 36 high burden countries at US$11.8 billion (Horton et al. 2010). Shortly afterward, the 2012 World Health Assembly endorsed six global nutrition targets to be achieved by 2025, which have since been included as nutrition targets in the Sustainable Development Goals (SDGs).[9]

Nutrition is foundational for human capital accumulation. Building healthy and productive lives is core in the pursuit for greater equity and economic growth. Human capital consists of the knowledge, skills, and health that people invest in and accumulate throughout their lives, enabling them to realize their potential as productive members of society. Adequate nutrition, especially during early years, is among the most basic requirements for human capital accumulation and is reflected accordingly in the calculation of the human capital index (World Bank 2020).

8 https://www.copenhagenconsensus.com/copenhagen-consensus.

9 The targets are (1) to achieve a 40% reduction in the number of children under-5 who are stunted; (2) a 50% reduction of anemia in women of reproductive age; (3) a 30% reduction in low birth weight; (4) no increase in childhood overweight; (5) increase the rate of exclusive breastfeeding in the first 6 months up to at least 50%; and (6) reduce and maintain childhood wasting to less than 5% (WHO 2020a).

Effective nutrition actions and investments require multisectoral engagement. In 2010, the Scaling Up Nutrition (SUN) Movement was launched to engage systematically across sectors. This global initiative aims to catalyze financing to scale up interventions and engage a broad set of stakeholders. It led to the first Nutrition for Growth (N4G) Summit in 2013, where commitments to multisectoral nutrition actions were made by world leaders in the public and private sectors. This was followed by the first annual Global Nutrition Report in 2014 as a mechanism for tracking the commitments across all stakeholders, including governments, the private sector, civil society, the development community, and international organizations (SUN 2014; N4G 2021; WHO 2020b).

The core set of nutrition interventions can be divided into 3 broad categories: (i) nutrition-specific interventions; (ii) nutrition-sensitive interventions; and (iii) enabling environment. Each category includes a list of specific high impact interventions. The Lancet framework for nutrition constitutes a good starting point to identify categories, as it is based on an extensive review of existing evidence. Another benefit of using the Lancet framework for categorization is that it allows for comparison across countries. Table 1 (next page) includes a list of the interventions and programs under each nutrition category extracted from the Lancet framework.

Students enjoy a warm meal in their classroom at Kanda Estate Primary School in Accra, Ghana

Photo © World Bank/ Dominic Chavez

Table 1: Nutrition programs and interventions categorized in the Lancet framework

Defining nutrition categories	Programs and interventions
Specific: direct high-impact nutrition interventions	• Adolescent health and preconception nutrition • Maternal dietary supplementation • Micronutrient supplementation or fortification • Breastfeeding and complementary feeding • Dietary supplementation for children • Dietary diversification • Feeding behaviors and stimulation • Treatment of severe acute malnutrition • Disease prevention and management • Nutrition interventions in emergencies
Sensitive: indirect nutrition interventions with nutrition-relevant objectives, outcomes, and/or actions	• Agriculture and food security • Social safety nets • Early child development • Maternal mental health • Women's empowerment • Child protection • Classroom education • Water and sanitation • Health and family planning services
Enabling: interventions that enhance and improve the governance and increase the effectiveness of nutrition interventions	• Rigorous evaluations • Advocacy strategies • Horizontal and vertical coordination • Accountability, incentives regulation, legislation • Leadership programs • Capacity investments • Domestic resource mobilization

Source: Black et al (2013).

Mobilizing resources for adequate response is imperative. Despite greater recognition on the development agenda and increased financing, funding for adequate nutrition response remains insufficient. The *Investment Framework for Nutrition* (Shekar et al. 2017) estimated an additional US$70 billion over 2016-2025 to achieve the global nutrition targets. A significant share of this will need to be raised from domestic sources. Therefore, a sustained response requires political commitment and adequate institutional arrangements. It is the responsibility of each country to invest in the sustainable formation of its own human capital. Investing in nutrition is not an exception; good nutrition will lead to healthier and a more productive society, create spillover effects for some SDGs, and ultimately constitute a critical part of human capital formation and inclusive economic growth (WHO 2020b). An appropriate fiscal framework will take into consideration spillover effects from nutrition investments today into a more productive economy in the medium term. Taking an intertemporal perspective, future returns will offset the expenditure burden to the balance sheet today (IMF 2021).

Increasing fiscal pressure demands an effective nutrition response. Mobilizing resources alone is insufficient for an effective policy response. Resources need to be spent with efficiency and accountability, especially as many countries are in an increasingly fiscally constrained environment. In this context, the 2021 N4G Summit emphasized the importance of adequate institutional arrangements.

How well funds are deployed depends on the adequacy of domestic PFM systems. There is consensus that domestic resources matter for an effective nutrition response. Consequently, it also matters how domestic resources are spent. Therefore, PFM systems are important as they operationalize the domestic response. Well-functioning PFM systems will facilitate an efficient engagement that supports accountability. Poor PFM systems will not do so, and money invested will not yield the expected results. PFM quality was found to be strongly correlated with improved health outcomes. A one-unit increase in PFM quality, proxied by Public Expenditure and Financial Accountability (PEFA) scores[10] is

10 The Public Expenditure and Financial Accountability (PEFA) program provides a framework for assessing and reporting on the strengths and weaknesses of public financial management (PFM) using quantitative indicators to measure performance. PEFA scores are based on 94 characteristics across 31 key components of public financial management in seven broad areas of activity (https://www.pefa.org/about, last accessed in September 2022).

Midwives, mother and baby at a hospital in Benin

Photo © World Bank/ Stephan Gladieu

associated with a reduction in the U5 mortality rate with about 14 deaths per 1,000 live births. For countries that channel at least 75 percent of health expenditures through the government system, this rate increases to 17 deaths per 1,000 child births (Piatti-Fünfkirchen and Smets 2019).

An institutional assessment of PFM processes is needed to inform how well it serves nutrition needs. In recent years, there has been an effort to improve the analysis of how resources are being spent and how it contributes to outcome. A Nutrition Public Expenditure Review (NPER) offers a quantitative evaluation of a country's nutrition-related public expenditure through a multisectoral analysis of its financial data and investigates if the expenditure served to improve nutrition outcomes. NPERs aim to conduct an in-depth analysis of the effectiveness, efficiency, and equity of nutrition-related public spending to formulate evidence-based, actionable recommendations on strategic resource allocation or course corrections (Wang et al. 2022). However, this can be difficult if government expenditure data is not sufficiently granular. Even if granular information is available, it remains difficult to apportion high value spending items such as wages and capital spending and requires value judgements on interventions that also serve another purpose. As long as there are questions around what is (and what is not) nutrition spending in the budget, there will be doubts about the credibility of recommendations from NPERs. Therefore, prior to engaging in an NPER, it is useful to reflect on what type of expenditure information can be obtained, what type of recommendations could be drawn from the data, and how useful this would be in informing policy. This requires an institutional assessment relating to how well PFM processes serve nutrition needs, which could be done prior to an NPER or alongside to NPER to make it a Nutrition Expenditure and *Institutional* Review (NPEIR) as was done in Rwanda (see Piatti-Fünfkirchen et al 2020).

There are common PFM challenges in making a budget responsive to nutrition needs. An effective nutrition response requires multisectoral engagement. However, most PFM systems are organized vertically across line ministries or sectors. Consequently, budgets are allocated by ministries or sectors and accountability follows suit. Effective nutrition response requires a full understanding of what different ministries and agencies are doing that affect nutrition, ensuring that these interventions are mutually supportive, and having meaningful oversight and accountability. In some countries, a nutrition coordination agency (NCA) is set up[11] with such a task, but the implementation of such a mandate can be difficult. Important questions remain, such as: How would the NCA understand whether interventions in the sector budgets follow guidance as per nutrition strategic plan? How would the NCA ensure that there is complementarity across sectors to foster efficiency gains? Even if the NCA has a full understanding of the budget, it is unclear how it would monitor implementation of nutrition interventions across sectors. Without this information, it is impossible to triangulate expenditure information with outcome information, and therefore impossible to have evidence-based engagement and reorient spending for a more effective response. These challenges remain even in countries that have a program budget structure, as implementation of cross-sectoral programs tends to become prohibitively complex. Measures therefore need to be taken to make the PFM environment more suitable for nutrition needs. Parallels in these challenges can be drawn to tracking poverty, gender, or climate-related spending, and this experience offers guidance on how to position nutrition within the budget (Box 1 - next page).

11 How this agency or body is established will differ from country to country; it can also be an informal forum.

Box 1: Learning from the poverty reduction support program in Uganda

Source: World Bank (2006).

In the late 1990s, Uganda aspired to integrate poverty-related spending explicitly into the budget. Like nutrition, these were interventions that needed to be prioritized and which required coordination and oversight across agencies. The government drew up a Poverty Eradication Action Plan (PEAP) and established a dedicated mechanism in the budget to operationalize this initiative. Specifically, the following steps were noteworthy for contributing to its success:

- Agreeing on the priority program expenditures to be included in the budget. The initial five major areas were primary education, primary healthcare, water and sanitation, rural roads, and agriculture extension. Inclusion criteria were adjusted iteratively over time.
- Establishing a process to manually identify and tag the appropriate budget lines that financed the priority programs, and preparing a summary table of those budget lines in a spreadsheet.
- Increasing allocations to the identified budget lines and programs in agency budgets, using additional fiscal space from debt relief and development partner budget support.
- Ensuring cash was made available to those budget lines in full during budget execution, with releases agreed in monthly cash management meetings and prioritized alongside wages, debt payments, and other priority statutory payments.
- Introducing manual quarterly reporting on releases to (MOF responsibility) and performance of (implementor responsibility) the associated programs and holding quarterly public meetings on performance to which civil society and the press was invited.

Through these steps, the Government of Uganda achieved significant budget realignment to prioritize and report on poverty-related spending in the budget across sectors, programs, and agencies without disruptive PFM reform measures in a capacity-constrained environment. This and other experiences from gender and climate literature provide important guidance on how nutrition can be mainstreamed in the budget to overcome challenges of prioritization, coordination, and accountability.

What might an adequate PFM system look like? This guide can be used as the foundation for the 'I' in NPEIRs – Nutrition Public Expenditure and Institutional Reviews. It sets out to: (i) develop a conceptual framework; (ii) provide detailed and step-by-step guidance on options available to strengthen the PFM system within the conceptual framework; and (iii) discuss areas that may warrant attention when developing such a reform program. It presents a simple way to tackle the above-mentioned PFM and expenditure reporting issues that can be addressed in most PFM systems, regardless of how sophisticated or functional the prevailing PFM systems are. Basic principles on how to implement the guide in multilevel government are offered. The reforms suggested aim to be practical, requiring limited institutional and human capacity, and avoid disruption of the broader PFM reform process that may be ongoing in parallel. This guide differentiates between "basic requirements" and "advanced options" items to allow practitioners to focus on key aspects in the reform process and identifies actions to avoid.

Addressing malnutrition goes beyond public spending. This guide addresses the question of how to make the management of public spending more suitable for nutrition needs. This is however only one aspect in the theory of change (ToC) to improve nutrition outcomes. The important question then is not how the budget is managed, but whether it is sufficient to finance the necessary interventions. Understanding political economy considerations in the budget allocation process is key. The reader should also remain cognizant of the many aspects that may relate less to spending but are equally important. Behavior change activities, for example, play an important role and can be incentivized through regulations such as sugary taxes or measures to reduce salt intake. Other actions, such as ensuring qualified health workers, availability of nutrient commodities, and functioning monitoring systems, are critical to successfully carrying out many high-impact interventions known to improve nutrition outcomes.

Conceptual framework

Nutrition requires multisectoral engagement that cannot easily be mapped to single sectors or programs. Budgets tend to be organized by sectors, line ministries, agencies, or programs. Nutrition requires a multisectoral engagement to be effective. This will likely require input from sectors such as health, education, agriculture, water and sanitation as well as local government. As budgets are organized by sectors it can be challenging to follow one strategic direction for nutrition, ensure interventions are mutually reinforcing across sectors, and allow for the kind of oversight and accountability that the ordinary budget process would otherwise facilitate. Program budgeting can be helpful and designed across sectors. However, some nutrition-related activities may have a primary programmatic purpose that may not explicitly be contributing to nutrition – for example, livestock production – and clear mapping of some activities relevant to a nutrition program can become challenging. The treatment of nutrition in the budget therefore requires a different approach.

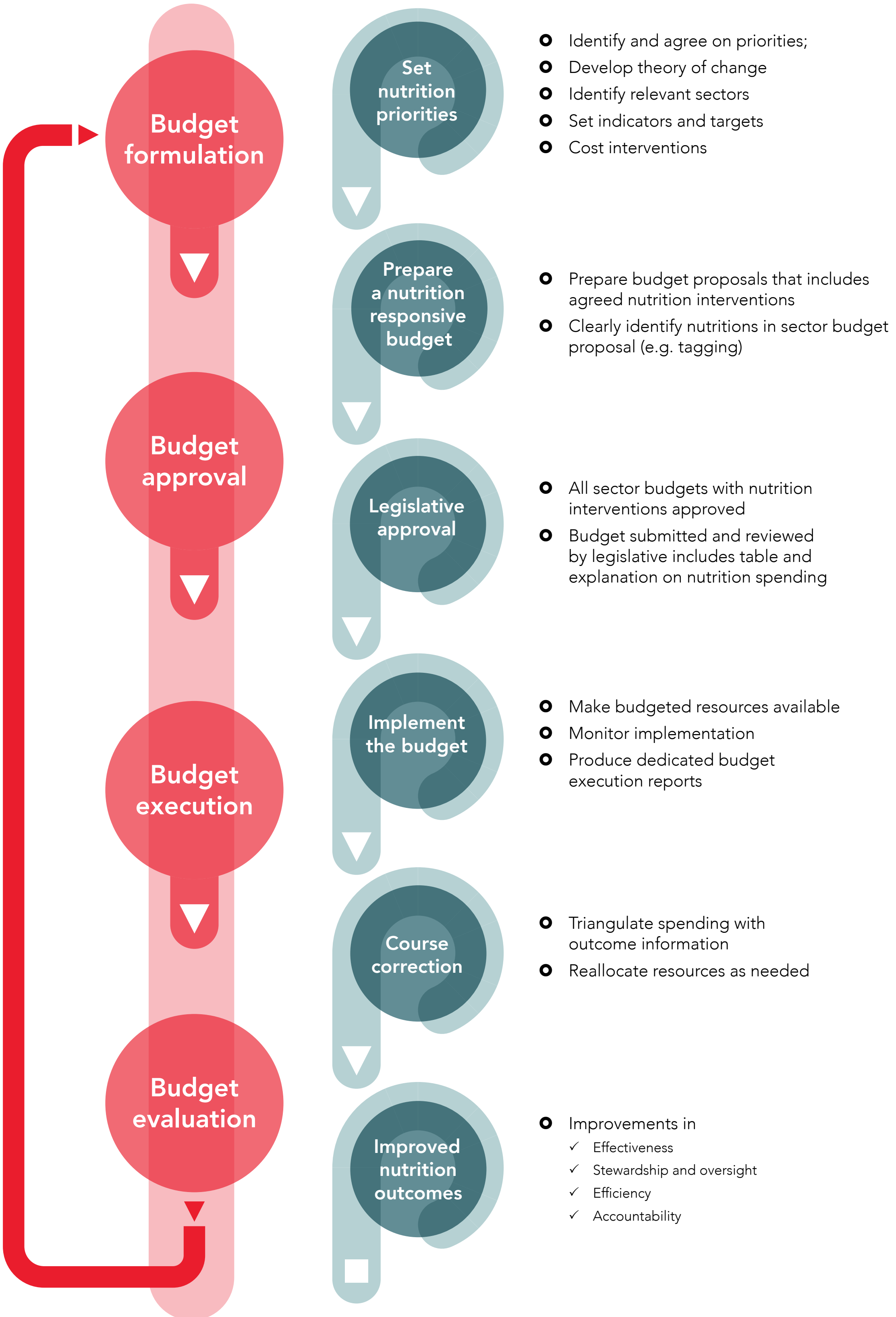
A five-step framework is proposed to make the budget responsive to nutrition needs. This framework is anchored in the broader budget cycle and draws from the literature related to budgeting on poverty, gender, and climate. Visualizing a framework is important, as it illustrates how change is expected to happen, and a programmatically coherent approach is necessary to achieve the desired objective(s). The framework, outlined in Figure 1, proposes five simple, necessary steps which can be achieved in the context of any typical planning and budgeting process.

Step 1

Agreement on costed nutrition priorities. Sectors jointly develop and agree on a vision and priorities that follow a clear theory of change which shows a pathway leading to impact—how each different sector's actions contribute to improving nutrition outcomes is a necessary first step. This determines what sectors should be involved in the nutrition engagement, and how the various sectors are expected to contribute to a holistic engagement. Individual sectors produce a situation analysis and determine what type of interventions are required to address the sector-specific deficiencies and contribute to the larger cross-sectoral objective. Together, this process should clarify what specific actions need to be taken by what agency and who is responsible for what. Specific indicators for monitoring may be set, followed by simple costing. At this point, the key cost drivers over the medium term across sectors should be identified. The work proceeds in an iterative manner with the involvement of sector and finance ministries to ensure that the costing is realistic and affordable and enables the team to secure

Figure 1: Mainstreaming nutrition into public financial management

Source: Authors.



agreement and commitment to adjust budget allocations over time. These allocations should correspond to realistic targets in the monitoring framework that can be attributed to sector interventions. Agreement can be cemented formally through a simple costed joint plan of action or an overarching strategic plan for nutrition that spans across sectors, mapping out expected tasks, responsibilities, and budgetary requirements.

Step 2

Prepare a nutrition-responsive budget. The annual budget becomes the legally binding document that governs resources that will be made available for specific interventions. Therefore, Step 2 should ensure that interventions that were identified across the sectors and costed in Step 1 are accordingly included in the budget proposals. This first means that the Ministry of Finance (MoF) needs to ensure via official circulars that adequate resources are provided in budget ceilings—through adjusting budget ceilings or requesting spending agencies to reallocate within their existing budgets. Implementing ministries and agencies then need to plan for these interventions in their own budget proposals, by identifying which budget lines are relevant to those interventions and allocating funds to those budget lines according to the agreed costing. The MoF can compile information on these budget lines manually or by tagging them in the budget system. Typically, achieving this will not require chart of accounts (COA) reform. The information on all nutrition related spending can be compiled into a single document or table showing the multisectoral "nutrition budget" that has been developed to implement the costed nutrition plan. The MoF can use this to check that budget allocations are aligned to the costed plans. The document or table can be presented, as an annex to or integrated into the budget proposal with a summary description of activities, to the Cabinet for approval and subsequently to the legislative branch in government.

Step 3

Legislative approval. Once the budget is formulated and nutrition recognized, the sector budgets need to be approved by the legislative branch. This is legally sufficient and does not require separate approval of a dedicated nutrition budget statement. A paragraph in the budget speech and a table with proposed expenditures may suffice. Preparing and submitting a more detailed nutrition budget statement for discussion alongside the sector budget proposals may be desirable but not necessary. Accompanied by sector situational analyses, it can provide clarity on how the proposed interventions in the budget would facilitate progress toward stated nutrition objectives per the national strategy as well as past performance. A high-level discussion and agreement would also create an expectation that proposed interventions in the budget will be matched with the necessary resources and actually be implemented.

Step 4

Implement the budget. The MoF needs to ensure that funds are made available and released in full and in a predictable manner to sector institutions for agreed interventions. Subsequently, those institutions implement interventions and report on releases received, expenditure, and implementation progress. Monitoring requires expenditure reports to be drawn from Treasury and supplemented by other sources (performance information). These processes can be done manually if there is no financial management information system (FMIS) or if one is only partially deployed. With the FMIS, customization can automate processes and reduce the workload—nutrition budget execution reports can be automatically produced against the tagged budget. Dedicated portals would allow an NCA to have the oversight needed into what has been budgeted, what funds were released to which agencies, what activities have already been implemented, and what cash flow requirements remain across sectors. Collective impetus and accountability can be fostered if a forum is created that supports regular discussion on implementation among the MoF, implementing ministries and agencies, and the NCA.

Step 5

Course correction. Implementation progress needs to be evaluated at the end of the budget cycle. This reviews performance in the implementation of interventions against compliance with financial management procedures. With regard to performance, sectors should be able to reflect on what has worked or not and use the findings to drive course corrections, how they will impact future interventions, and their cost. This will require triangulating nutrition spending with progress against relevant performance indicators across sectors. The information will then justify the formulation of the subsequent budget.

Children in line for a daily meal

Photo © World Bank/ Jamie Martin

The final report is structured according to the steps in this framework. Framing the discussion in terms of these steps is important, as it facilitates noticing and learning (Hanna et al (2012) and supports a programmatically coherent engagement. Public financial management and nutrition practitioners may excel in their respective disciplines but a "failure to notice" can remain a key binding constraint as long as the need for collaboration is not made explicit and a framework is not provided. In terms of the framework, reaching the production frontier requires optimization across all dimensions, and a focus on one alone – for example, setting nutrition priorities or costing – may not be enough.

What is a nutrition-responsive budget?

Step 1

Setting nutrition priorities

Vision and objectives. It is necessary for government to set out a clear vision and objectives in the nutrition space. This should be clearly related to the most pressing needs in the country as evidenced by nutrition data such as child stunting, micronutrient deficiencies, and overweight and obesity. The vision is important because it lays the foundation for a strategy. It should balance ambition with realism and be sufficiently concrete to enable taking actionable steps. Clear outcomes should be associated with the objectives and outcome indicators should be concise, measurable, and attributable. For example, a government's vision may be to improve and sustain the nutritional status of the population and one of the objectives may be to reduce child stunting. Then the associated outcome indicator could be "percent of children aged under 5 with stunting." Targets can be set, and progress should be monitored periodically.

Political leadership and institutional arrangements. These follow the vision. Political leadership is needed to support a specific reform program on how the vision will be translated into action. Political leadership is not only a financing question, but also requires adequate mandates across institutions and accountability arrangements. An agency to coordinate nutrition activities is necessary and needs to have sufficient political backing and legitimacy to request collaboration with other government agencies. The placement of these agencies is critical; in some countries this may be a supra-level institution such as Office of the Prime Minister or President/Vice President that has the mandate and authority to hold other sectors accountable. Having a dedicated NCA in place does not mean that it alone implements all activities. Rather, its mandate should: focus on coordination among implementing agencies in government; help identify priority activities during the planning stage; ensure that these are reflected in sector budgets; have the ability to monitor and report on progress; and support reorientation of activities based on evidence accumulated. In order to do that, PFM systems need to be responsive to these needs, which require support from the MoF. The Ministry of Local Government may also play an important role in fiscally decentralized settings. Therefore, clarity on the role of local governments in the process is critical.

Theory of Change. A well-defined theory of change (ToC) is necessary to determine how to pursue the vision. It should articulate what types of interventions are necessary based on available evidence. Evidence can be drawn from global studies but needs to be contextualized. The Lancet framework provides a useful generic ToC framework that practitioners may wish to draw on. Considerations for how the interventions in the ToC will be delivered for a credible pathway of impact are important. A nutrition-responsive budgeting system may be one of the requirements to effectively deliver interventions from the ToC and the need for it should be explicitly recognized.

Who is involved? Interventions identified in the ToC that are necessary for the achievement of the objective need to be implemented by agencies in government. It is important to specifically identify these and allocate responsibilities. Given that nutrition requires multisectoral efforts, it is likely that many agencies in government may need to be involved for a holistic engagement.

Situational analysis in the sector. The sectors need to deliver against the overarching vision/objective. For that they need to identify where the current gaps are and how these can be addressed. This requires sector-specific annual situational analysis from which priority interventions should be drawn. While the ToC provides an overarching framework on the type of interventions that should be perused by the sectors, the situational analysis should provide greater detail on the level and depth of engagement to address a specific need.

Interventions are costed. Careful costing of key interventions is necessary to determine what it will take to address issues identified in the situational analysis. Costing should take into consideration a medium-term perspective across the relevant sectors and identify the main cost drivers to inform the budget preparation process.

A strategic plan for nutrition is developed. Following the situational analysis and costing, a strategic plan should be developed that identifies how that gap from the situational analysis will be addressed. Here, specific activities are identified and prioritized. The strategic plan should propose the annual engagement with a medium-term outlook on interventions. The strategic plan should also include a clear monitoring program, including a set of indicators for tracking progress which will provide a foundation for evidence-based decisions in resource allocation. Anticipated progress against targets needs to be a function of anticipated resource availability, and it is therefore important to bring on board main stakeholders across sectors and the MoF.

Step 1

Basic requirements and advanced options to operationalize this step

It is critical that there is shared understanding and agreement of what interventions will need to be made across sectors and what these will cost. Once that is determined and agreed, this will offer a good foundation for the budget formulation process. It may not be necessary to formally conduct a situational analysis or to develop a strategic plan for nutrition.

Basic requirements:

- ✓ A set of nutrition priorities and sector interventions to deliver nutrition outcomes collectively agreed at the technical and political level.
- ✓ A simple costed multiyear plan for those interventions agreed between MoF and sector ministries to guide budget allocations.

Advanced options:

- ✓ Vision statement and nutrition strategic plan with objectives, key performance indicators and targets. This could also include a ToC of what it will take to achieve the vision. The information would then be translated into anticipated engagement for each sector.
- ✓ Situational analysis for sectors, to clarify baseline and what interventions are needed to make progress.
- ✓ Organogram of institutional arrangements, to help clarify roles and responsibilities.

Step 2

Preparing a nutrition-responsive budget

To implement the strategic plan, the interventions therein need to be reflected in the annual budget, which becomes the legally binding instrument for implementation. This section outlines the process necessary to develop a nutrition-responsive budget.

A budget call circular (BCC) is issued. The MoF provides guidance through an annual budget circular (may vary in practice across countries) to sector ministries on budget ceilings and on how to develop the budget. The BCC can include direction on how to treat nutrition in the budget preparation process. If guidance already exists for gender or climate budgeting, introducing nutrition in the BCC can follow their example. Drafting this guidance for the BCC would require close collaboration between the MoF and the NCA.

Technical sector guidelines can accompany the BCC. Guidance on how to treat nutrition in the BCC is likely to be brief, perhaps with an annex that provides some further detail. But individualized, sector-specific guidance is likely necessary for each sector ministry and agency regarding what constitutes nutrition. Close coordination among the NCA and implementing sectors will be required to develop such guidelines to ensure alignment with the national nutrition policy or strategic plan. Guidelines can be routinely updated and should also closely reflect the ToC in the nutrition strategic plan. The BCC can then explicitly refer to the sector guidelines. While the BCC is issued by the MoF, sector guidelines can be issued jointly by the NCA and sector ministries.

Each sector formulates an annual budget proposal. Closely informed by sector strategic plans and budget ceilings provided by the MoF, sector ministries and agencies develop their own budget proposals. These should closely reflect the first year in the country's Medium Term Expenditure Framework (MTEF). The budget will be comprehensive of all activities in the sector, including those relevant for nutrition. Once approved, the budget will become the legally binding instrument for the Executive to implement the proposed interventions, including those relating to nutrition.

Explicitly recognize nutrition in the budget. The budget of each line ministry will be developed against all segments in the COA. This means that typically, it includes the administrative, economic, program, and functional segments. From these, it is difficult to derive in a systematic manner how the government plans to spend on nutrition, even if the nutrition interventions closely follow the nutrition strategic plan. This is because the recording structure does not clearly allow for it. The following need to be considered:

- The administrative segment captures who in the government implements. This is helpful, but it will be difficult to derive nutrition spending from it.

- The economic segment shows inputs or line items. From this, one can derive what nutrition inputs are being budgeted for. But for many inputs, it alone would be insufficient to determine whether they relate to nutrition or not.

- The program classification can offer nutrition relevant information, especially if there is a dedicated nutrition program. However, doing this well may be complicated. Nutrition spans across sectors, but whole-of-government program budget reforms are very difficult to implement, even in high-capacity environments, as it complicates financing and accountability structures. Further, a program may primarily serve another purpose, such as homestead food production in agriculture, but activities therein may also relate to nutrition. It is unclear how these should then be treated. In these instances, it would be helpful if program-related output or performance indicators also capture the nutrition dimension. Funding of programs going forward will then also be conditional on progress in the nutrition related indicators. Challenges of the use of program budgeting for nutrition are outlined below in Box 2.

- Functional classifications, per the United Nations classification of functions of government (COFOG), can help to identify certain aspects in health, education, and social protection (sub-items), but they do not have a clear mapping to how these functions relate to nutrition. Therefore, they only offer limited value for mapping the budget for nutrition.

- The activity segment in the budget provides details on the proposed interventions. These can be specific and detailed enough to clearly articulate how they relate to nutrition.

Recognizing nutrition in the budget therefore requires a process of going through the information captured in the budget and marking this explicitly. This can be done manually, with each activity and line item being assigned a unique identification (ID) number. Creating a list of all those IDs that relate to nutrition can then be used to create a crosswalk table across the general government budget and pull a "nutrition budget." This list can also help the monitoring process during implementation. The process can therefore be implemented with relative ease without technological investments. Tagging the budget can help expedite the work. If the country has a functional and well-deployed FMIS, tagging can be done in the budget module and subsequent monitoring and reporting processes automated. In many cases, this can follow precedent for tagging gender or climate. If the FMIS does not have a budgeting module – for example, the budget gets loaded into the FMIS from a spreadsheet – the change needs to be made in the spreadsheet, and the tagged budget can be loaded instead.

Box 2: Program budgeting is not a panacea to challenges in nutrition financing

Program budgeting aims to shift the focus of the budgeting process from allocation of funding for line inputs to expected achievements, using measurable indicators. This would enable government to focus on priority areas such as nutrition, support the development of measurable indicators to assess the impact of resources, and hold program managers accountable for the achievement of the outcomes. Hence it holds promise for interventions regarding nutrition.

However, given the cross-sectoral nature of nutrition, any nutrition programs would also have to span multiple agencies in government. This would lead to implementation and accountability challenges. Funds allocated to programs may not map clearly to ministries and agencies that remain in charge of implementing the interventions. Further, there will likely be overlap. A malaria control program, for example, may in the first order serve malaria ▶

Box 2: continued

▶ prevention, which has direct nutrition benefits. So, to what program should such interventions be mapped? This is not a problem for tagging, as the intervention can be tagged without compromising the logic of functional allocations within government.

A nutrition program may make sense if it only serves a set of nutrition-specific interventions in the health sector such as fortified blended food but would then still require tagging as it would be incomplete. Program budgeting therefore does not offer a credible alternative to budget tagging for nutrition. It may unnecessarily complicate implementation.

In countries with an ongoing program budgeting reform, it is however important to align with the reform process. This does not have to mean introducing a nutrition program or subprogram. Instead, an effort can be made to capture nutrition performance information (output, outcome, and target data) for programs that have a significant nutrition content – for example, nutrition tagged interventions. Progress against these can then be triangulated with expenditure information to inform the effectiveness of the engagement or a need to reorient spending.

A dedicated segment in the chart of accounts for nutrition is not advised. Instead of tagging the budget, the COA could be updated directly to include a dedicated segment for nutrition. This is not advised. Reform of a COA is cumbersome, can take time, and will significantly increase the workload of budget officers. It will also beg the question as to *why only add a nutrition segment and not other segments for other priority programs as well*, which would eventually make the COA unmanageably large.

Developing a nutrition budget statement. Once nutrition interventions are explicitly identified or the budget has appropriately been tagged, it is possible to aggregate interventions from the unique IDs and create a dedicated cross-sectoral nutrition budget statement. Alternatively, a list of proposed interventions that will address the nutrition needs can be drawn up.

Box 3: How well does the budget reflect priorities in the nutrition strategic plan?

The nutrition strategic plan is implemented through the budget. This requires that the budget closely reflects the interventions identified in the strategic plan and in the MTEF. Monitoring potential for disconnect is essential for accountability. A gap between priority interventions in the strategic plan and the budget will have consequences on the ability to achieve targets and possibly entail an efficiency loss, because interventions are complementary to one another. Questions need to be asked about how any gaps would set back anticipated progress and the associated human capital and economic costs. A dedicated gap statement can be produced to inform policy makers and financiers.

However, without the necessary granularity in the budget and corresponding tagging interventions, it will be difficult to identify the gap(s) and it will remain unclear how well the budget reflects nutrition priorities.

Step 2

Basic requirements and advanced options to operationalize this step

As the budget is prepared it is important that the sector interventions are also included in budget proposals and allocations to those interventions are consistent with costs. The close link is critical. Subsequently it is necessary to highlight in the sector budgets what are nutrition interventions and what are not. This can be done through a basic tagging process. It will be useful to compile all information on all nutrition related spending into a single table showing the multisectoral "nutrition budget" that is developed to implement the nutrition strategic plan.

Basic requirements:

- ✓ MoF budget circulars provide adequate budget ceilings/allocations to sector institutions and instructions to apportion funds to nutrition priorities in line with costed plan.
- ✓ Sector institutions' annual budget proposals that include allocations to budget lines relevant for nutrition interventions, which are consistent with costing. ▶

Step 2

Basic requirements and advanced options to operationalize this step…continued

▶ Basic requirements:

- ✓ A nutrition budget summary consistent with the multiyear costed plan prepared by the MoF by compiling the allocations to nutrition budget lines.
- ✓ A summary of planned nutrition interventions by agency to accompany the budget summary.
- ✓ If, in any of the components above, budget allocations are inconsistent with the costed medium-term plan, the gaps should be presented and the implications of those gaps described.

Advanced options:

- ✓ Sector-specific technical guidelines that offer support on how each sector should treat nutrition interventions.
- ✓ Automated tagging of nutrition-related budget lines in the budgeting system to allow compilation of a nutrition budget and to track spending against it through the FMIS.
- ✓ Sector Medium Term Expenditure Framework prepared, which integrates nutrition related interventions and identifies any gaps between nutrition costing and actual allocations.

Step 3

Legislative approval

The legislative branch in government plays a key role in the budget approval process. It is usually in Parliament or Congress where legislative debate and enactment takes place. This body will often examine different parts of the budget proposal in detail in specialized committees and often with support from technical experts and civil society organizations (CSOs). Members of the Executive are expected to defend the proposed budget in front of these committees. In most countries, legislative representatives are given adequate time to analyze the proposal, debate it, and sometimes to propose amendments. At the end of this period, the budget proposal is formally adopted and enacted into law, authorizing the Executive to raise and spend resources according to its contents. (Andrews et al 2014). The legislative branch will also need to play this role for the nutrition budget.

Sector budgets are approved by the legislative branch of government. Once the national budget is formulated and nutrition recognized, the sector budgets need to be approved. In principle, this is sufficient and does not require a separate approval of a dedicated nutrition budget statement. A paragraph in the budget speech and table with proposed expenditures may suffice. It is also possible that the NCA prepares and submits a more detailed nutrition budget statement for discussion alongside the sector budget proposals. Accompanied by sector situational analyses, this can provide clarity on how the proposed interventions in the budget would facilitate progress toward stated nutrition objectives as per national strategy. A high-level discussion and agreement would also create an expectation that proposed interventions in nutrition will be matched with the necessary resources.

The legislative branch could receive a dedicated nutrition budget statement. The legislative branch receives a nutrition budget statement from the MoF that includes proposed nutrition interventions from the various ministries and implementing agencies. This budget statement could be accompanied by the gap analysis, clarify what achievement is expected, and how it will facilitate progress in the Strategic Plan. The level of detail provided to the legislative branch should allow for review and show how the various interventions from ministries and agencies are complementary to each other. Presentation of the budget proposal may not need to be at the detailed economic line-item level. Instead, it may be preferable to aggregate to the level of activities, programs, or outputs and present this by ministry. What is presented should clearly show how the gaps identified in the gap analysis are addressed and by which agency.

The legislative branch reviews and approves the nutrition budget statement. Once the legislative branch receives the comprehensive nutrition budget proposal, it reviews and debates, and may provide feedback and suggestions. Upon approval, it authorizes the executive branch to implement. This will be the basis for accountability at the end of the budget cycle when the executive branch has to provide evidence for how interventions were implemented and the progress achieved.

Step 3

Basic requirements and advanced options to operationalize this step

Generally, it will not be necessary to have a dedicated nutrition budget submitted to parliament. However, a useful step would be to include a paragraph in the budget s peech together with a summary table with proposed expenditures on nutrition. Further, initiating a high-level discussion and agreement on what will be done would usefully create an expectation that the proposed interventions in the sector budgets will be resourced appropriately.

Basic requirements:

- ✓ Paragraph on nutrition plus table on nutrition spending in the budget speech and/or budget documents submitted to the legislature.
- ✓ The budget law (appropriation act) approved by the legislature incorporates allocations to nutrition interventions aligned to costed plan..

Advanced options:

- ✓ Nutrition budget statement, which will be the legal basis for implementation of nutrition interventions and become the basis for review and accountability.
- ✓ Organogram of institutional arrangements, to help clarify roles and responsibilities.

Step 4

Implement the budget

Implementation requires actual budget availability. Therefore, it is critical that cash is released as planned. If nutrition is a priority and nutrition-responsive budgeting is pursued, then interventions tagged for nutrition should also be considered a priority and cash released accordingly. Funds should be released for agreed interventions, even during periods of cash shortfalls. High-level agreement on this will be helpful to ensure that budget availability for nutrition interventions is ensured even during periods of cash shortfalls.

Spending is done against appropriations. Countries with a functioning FMIS use the system to process expenditures. Internal controls should ensure that spending is processed against appropriations. If spending was tagged in the budget module of the FMIS, the system can determine what funds were released and the purpose for which they were spent.

Expenditure data can serve as the basis to produce customized budget execution reports. All expenditure information is recorded in the general ledger and stored in a business warehouse. If the budgeting module in the FMIS has tagging functionality, customized reports can be generated in the business intelligence interface that draws on tagged data in the business warehouse. Such custom reports can show where and when funds were released, where activities have been implemented or are ongoing, and what upcoming cash flow requirements are for the remainder of the year. It should also allow for real-time budget execution reports. Nutrition budget execution reports can also be produced manually if a record of all relevant budget lines has been kept. It simply requires a crosswalk table to accurately document what activities were budgeted for, which ones were implemented, which ones remain, and what the cash flow requirements are going forward across agencies.

The FMIS can create a dedicated nutrition portal for the NCA.
An FMIS portal can be established at the NCA such that they have reading rights into progress of all nutrition-related activities across ministries and agencies in government. This will allow them to coordinate and better exercise their stewardship function.

Step 4

Basic requirements and advanced options to operationalize this step

Implementation requires that funds are made available, and it helps if the finance ministry commits to prioritize nutrition interventions and to facilitate funding even when there is a cash shortfall. Subsequently, a process needs to be in place where sector institutions report on progress in budget execution, documenting how funds were spent and the interventions carried out. Convening a regular forum of implementing agencies can be critical to building and sustaining momentum and mutual accountability in implementation of nutrition activities. ▶

Step 4

Basic requirements and advanced options to operationalize this step…continued

▶ Basic requirements:

- ✓ The finance ministry makes available and releases budgeted funding in full and in a predictable manner to sector institutions for agreed interventions.
- ✓ MoF reports on releases to spending agencies.
- ✓ Sector institutions report periodically on expenditure and implementation progress.
- ✓ A forum regularly convenes to discuss progress among the MoF, implementing ministries and agencies, and the NCA on implementation.

Advanced options:

- ✓ Automated nutrition budget execution report generation from FMIS.
- ✓ Platform for monitoring nutrition related spending through the FMIS across all relevant ministries and agencies.
- ✓ Nutrition expenditure and performance portal in the FMIS for the NCA that allows reading rights into nutrition related spending across all relevant ministries and agencies and incorporates reporting on intervention progress.

Step 5

Course correction

The budget needs to be evaluated at the end of the budget cycle. This should be against compliance and performance measures. Regarding performance, the NCA should be able to reflect on what has worked or not, and let evidence drive course correction. This will require triangulating nutrition expenditure information with output and outcome measures to inform the formulation of the subsequent nutrition-responsive budget.

Spending is subject to compliance and performance review. At year end, spending will be subject to compliance and performance evaluation by the supreme audit institution in the country. Both actions are equally important. Compliance should ensure that spending is conducted against appropriations following the public finance law. Performance audits should evaluate implementation considering value for money.

Scope of audit depends on granularity and availability of nutrition expenditure data. The scope of the performance audit will be subject to the granularity of information available in the country. It will aim to look at the ToC of how well spending is translating into outputs and outcomes. This can follow the conceptual framework of the nutrition strategy. It may also use indicators and targets set in the nutrition strategy to benchmark progress or those set under a related program budgeting reform.

An allocative efficiency review should assess whether spending follows need. Performance audits may also explore whether there is allocative efficiency in spending and resources follow need. This requires detailed information on spending and nutrition outcomes at a geographical level. If there is spending on a particular intervention in a specific location, then this should be justified by associated nutrition outcomes and related output measures should be tracked. For example, spending and distribution of therapeutic feeding commodities across districts should follow the relative burden of acute malnutrition which requires treatment using therapeutic foods and other medical supplies.

Compliance audits check for financial irregularities. Financial information will be submitted along with performance information to the legislative branch that approved the nutrition-responsive budget. This will inform the guidance given for the subsequent budget.

Step 5

Basic requirements and advanced options to operationalize this step

After the end of the financial year, conducting a review of annual nutrition performance helps identify implementation challenges, and adjustment of interventions and the costing of those interventions. It is important that this is held prior to the start of the new budget process, so that it can help to inform allocations and interventions upfront. This happens alongside the statutory financial reporting and audit cycle which is critical for certifying the accuracy of reported expenditure and identifying financial irregularities.

Basic requirements:

- ✓ An annual, collective, nutrition progress review at which adjustments to priority interventions and costing are agreed, prior to the start of the new budget process.
- ✓ Statutory compliance audit of sector institutions to assess whether there were financial irregularities.

Advanced options:

- ✓ Performance audit that should review of whether spending follows need, any scope for efficiency gains through reallocation of resources, and what progress has been made against pre-agreed indicators and targets. This should inform future budget allocating decisions

Developing a reform program

Creating a nutrition-responsive budget requires engaging in a complex reform program that covers a multitude of stakeholders and a medium-term outlook. This section outlines some considerations that may be helpful for policy makers in the process.

Clarity on roles and responsibilities and ownership of the reform agenda. It is important to clarify who has ownership over the reform agenda, and to detail roles and responsibilities of key agencies in government. Specifically, it is important that there is an agency with the necessary mandate – such as the NCA – that has sufficient high-level authority and can convene stakeholders and support necessary accountability. Any diagnostic should offer clarity on whether such an agency exists, at what level it is situated in government, and what level of political support it commands. The NCA, in close coordination with the MoF, should be driving the reform process and communicate actions with implementing agencies and the development partner community.

Determine if there is a strategic plan for nutrition. If there is an NCA, what is its vision, and does it clearly stipulate what interventions are necessary to achieve the vision? It is critical for the strategic plan to elaborate on the "how," such as implementation arrangement and incentives mechanism to guide implementation.

Determine what is in the budget. Prior to initiating the reform process, it helps to have a good understanding of how the budget is formulated and how well it reflects nutrition interventions. An important consideration is whether the budget is granular enough. For example, does it have an activity segment where nutrition interventions are reflected, or are the programs, outputs, or indicators relevant for nutrition? This is important to document, as it will establish where and how nutrition can potentially be tagged in the budget. If there is an activity segment, but current activities are not detailed enough, this can be flagged as a concern and addressed going forward through more detailed proposals that reflect high impact interventions in the strategic plan.

How close is the link between the nutrition strategic plan and the budget? It helps to establish how well the budget reflects the interventions proposed in the strategic plan. The budget is the legal instrument for implementation and, if there is a disconnect that does not allow monitoring for progress through the budget, then the NCA will struggle to implement its mandate. Documenting the disconnect will help to make the case for nutrition-responsive budgeting.

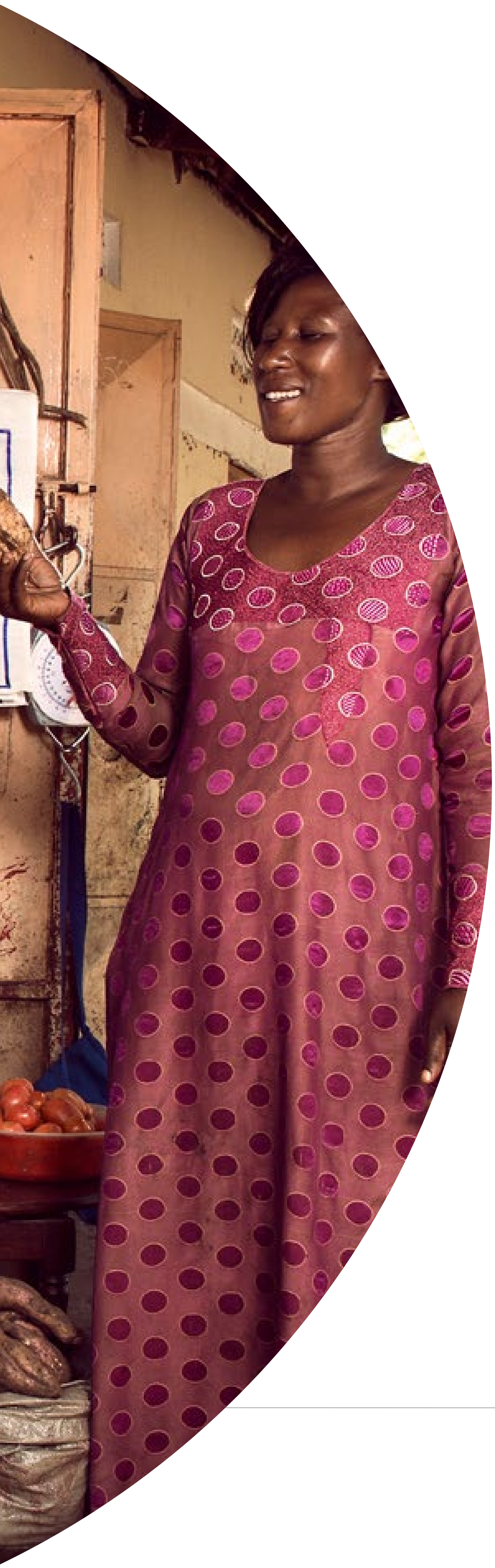
Develop sector-specific guidelines on what nutrition activities should be in the budget. High impact nutrition interventions as per the strategic plan should be visible in the budget. Only after they are explicitly in the budget can they also be tagged and monitored going forward. Sector-specific guidelines can be developed to document this, based on what is currently in the sector budgets as well as what the nutrition strategic plan calls for. If there are broad intervention categories in the budget, it will help to itemize them to make the nutrition engagement more explicit. For example, make sure "vitamin A supplementation" is reflected in the budget and not subsumed under a broad spending category.

Involve the MoF early in the reform process. Appreciation of the need for nutrition-responsive budgeting should be clearly presented to the MoF. This will require clearly describing why the current PFM structures are insufficient. Together with the MoF, a plan should then be developed that minimizes disruptions to regular PFM processes.

Establish parallels to gender and climate budgeting. If the government is already tagging the budget for gender or climate, this can be used to as a useful entry point. Parallels to nutrition tagging can be identified and exploited to expedite the process.

Establish a position for a desk officer to manage the process in the MoF. As the nutrition-responsive budgeting process unfolds, affected line ministries and agencies will have questions during the budget formulation process. It is critical to have a dedicated person in the MoF conversant with the reform and to whom these questions can be directed.


Nutrition counselling
Community Health Promoters
Flipbook



Sensitize stakeholders through change management processes. While many steps can be initiated without disruption of standard PFM processes, an effort to sensitize relevant agencies of anticipated changes is important. Introducing a change management process early on would help to overcome any confusion or internal opposition.

Maintaining simplicity is key for success. Many advanced reform steps are possible, but not all are strictly necessary. It is helpful to avoid unnecessary complications and focus on the necessary and relatively easy changes to operationalize the process. The "must have" reform steps have been identified in the previous sections. Everything else constitutes "nice to have" additions that can be introduced at a later stage. For example, if activities regarding interventions are already in the budget, budgeting for nutrition may merely mean explicitly recognizing nutrition-relevant activities. These can be tagged in an Excel file if the FMIS does not allow it. During implementation, high-level agreement will be important to ensure these interventions in the budget get funded. The unique budgeted activity codes in the FMIS codes can be used to prepare crosswalk tables for budget monitoring without FMIS customization and presented to the NCA and MoF as evidence for the utility of the exercise. Over time, these steps can be more fully integrated into the information system platforms to make data readily available in real time.

Sequencing the reform program is important. Carefully sequencing activities can help to build the necessary momentum with institutional support. In the early years, it may be necessary to simply identify what has been done on nutrition and then tag the budget on an ex-post basis for nutrition expenditure and institutional review. This can subsequently be built upon to start tagging as the budget is formulated. Once tagged, it requires FMIS customization to produce nutrition execution reports and deliver a portal to the NCA for monitoring. Attempting to do all steps simultaneously may unnecessarily dilute capacity.

Betty teaches mothers with small children about nutrition

Photo © World Bank/ Stephan Gladieu

Country examples

Nutrition responsive budgeting reforms have been advanced in Indonesia, Rwanda, and Pakistan. This section offers lessons from the implementation experience across a diverse set of contexts.'

Indonesia[12]

To accelerate stunting reduction as part of the unfinished SDG agenda in Indonesia, the government launched a whole-of-government multisectoral nutrition program, the National Strategy to Accelerate Stunting Reduction (Stranas), in 2018. Stranas provides a clear vision and objectives of the strategy, robust logical framework/theory of change, incentives to secure cascading political commitments, and clear roles and responsibilities for multisectoral and multilevel government stakeholders.

Indonesia has designated the Office of the Vice President as lead coordinator for cross-agency implementation support. A coordinating body at the "center of government" helped with effective communication, accountability, day-to-day execution, debottlenecking, and monitoring and evaluation of the overall government program.

To have a robust accountability system that drives results across sectors and levels of government, Indonesia established a mechanism to track nutrition-related expenditures in the budget; consolidate nutrition spending data nationally; and improve linkages between policy objectives, activities, resource allocations and spending, outputs, and outcomes. This would build on a set of enabling PFM reforms on alignment of planning and budgeting process and interoperability of financing and programmatic information system.

To guide the implementation, in 2018, the MoF and the Ministry of Planning (MoP) jointly issued a technical implementation guideline

12 Purnomo, H., Qureshy, L., Subandoro, A., Okamura, K., and Sullivan, P. 2022. Strengthening Public Financial Management Systems for Better Nutrition Results: Budget Tagging, Tracking and Evaluation in Indonesia. Washington DC: The World Bank Group.

on nutrition budget tagging, tracking and evaluation. The guideline elaborates the process and procedures to tag nutrition-related outputs, output weighting, tag intervention locations, publish budget tagging findings, and prepare performance reviews.

Indonesia has completed three cycles of budget tagging, tracking, and evaluations (2019, 2020, and 2021). At the end of January of each budget year, MoF and MoP jointly publish a budget tagging report that provides a summary of budget lines of the line ministries' outputs that contribute to the stunting reduction program.

Budget tracking at the central level uses FMIS applications which enable MoF to produce budget execution reports throughout the fiscal year in an accurate manner by using credible real time data. Expenditure tracking (comparison between realized budget and initial budget allocations) and performance tracking (comparison between intervention output targets and output achievement) provide inputs to the biannual budget review of Stranas program published every August.

An annual budget performance review is published at the end of January or February. Evaluations are based on expenditure and performance data compiled during the budget tagging and tracking process. The review analyzes expenditure tagging of interventions and ceiling development, budget performance, intervention output performance, and convergence in priority location. This has produced data-driven recommendations to strengthen programmatic performance and inform policy dialogue on resource allocations.

The results of budget evaluations are disseminated and discussed at a cross-sectoral forum led by the Vice President's Office and MoF to present results, appreciate high-performers, hold low-performers accountable, discuss implementation challenges, and agree on an action plan. Results and recommendations from the evaluation are reflected in the Financial Note document – supplementary to the State Budget Bill submitted to Parliament – to establish a link to high-level decision-making.

Rwanda

To realize the Government of Rwanda's ambition of reducing stunting from 33 percent in 2019 to 19 percent by 2024, it launched the National Early Childhood Development Program Strategic Plan (NECDPSP 2018-2024), which outlines a vision, implementation and institutional arrangement, monitoring system, and a financing strategy to operationalize the NECD program.

The stewardship function of the multisectoral nutrition program was given to the National Child Development Agency (NCDA), which is mandated to coordinate among partners to ensure that complementary high-impact interventions are implemented across sectors. However, PFM structures were not set up to allow for adequate oversight by NCDA of engagement by line ministries in nutrition activities. To enable the PFM system to support cross-sectoral nutrition challenges, amendments such as budget tagging and customizing budget execution reports were required.

The government therefore introduced reform to establish a nutrition-responsive budgeting system, which mainstreams nutrition in the planning and budget process and allows for tracking these budget lines and producing dedicated budget execution reports for nutrition priority activities. The reform also promotes a mechanism for evaluating budget efficiency by linking financing to performance. This reform has paved the way to guide the budget development process in a manner that appropriately incorporates the priorities identified in the NECDPSP into the budget. It also supports the process through which such budget-financed activities can be systematically tracked through routine PFM processes. It aims to enable the NCDA to oversee what has been spent on nutrition and ECD, thereby effectively delivering its mandate of advising spending on priority interventions that are backed up with strong evidence on the outcomes.

Implementation of the nutrition-responsive budgeting system has been steady. In July 2021, the government issued a Ministerial Instruction (MI), complemented by technical guidelines for the preparation of nutrition budget tagging and monitoring. Following the issuance of the MI and guidelines, the first and the second planning and budgeting circular call of 2022/23 were issued by the MoF in November

2021 and February 2022 respectively, requesting all ministries/agencies to prioritize nutrition services in their planning and budgeting process. Sectors and districts consequently submitted draft budgets that mainstream nutrition priorities in February 2022, followed by a consultation workshop organized by the NCDA to discuss and validate the nutrition priority interventions in sectors and districts budgets. The MoF approved a consolidated annual Nutrition Budget Statement in April 2022.

The budget for FY2023 was tagged for nutrition, per ministerial instructions and sectoral guidelines, the first time it has happened. In order to monitor implementation of the budget, assess progress, make cash flow forecast requirements, and hold stakeholders accountable, periodic budget execution reports are developed and published. In September 2022, the MoF issued an MI to produce and publish quarterly budget execution reports against the budget tagged for nutrition. The customization of FMIS is ongoing to enable generation of regular reporting. The first budget execution report was published in September 2022. Regular budget execution reports allow NCDA to monitor whether the nutrition budget is being implemented as planned and to take corrective measures as needed.

Pakistan

Pakistan is undertaking nationally owned multisectoral programs to reduce malnutrition and develop human capital, recognizing the stagnantly high burden of malnutrition for the past several decades. Statistics show that 41 percent under-five children were stunted in 2000; it remained high at 38 percent in 2018. In Pakistan, provincial multisectoral nutrition strategies were developed in Sindh, Khyber Pakhtunkhwa, Punjab, and Balochistan between 2013 and 2015 to make nutrition a priority program within their devolved functions. Building on and consolidating the provincial strategies, the national Multisectoral Nutrition Strategy (PMNS) 2018-2025 was formulated in 2018 through national and subnational stakeholder consultations.

The PMNS recommends that a nutrition lens be applied as a required component of the annual planning and budgeting process across all sectoral development schemes. The annual budget circular issued by the MoF instructs ministries and departments to provide indicators, targets, milestones, project costs, and budget allocations for their annual and medium-term budget plans. "Nutrition elements" are recommended to be included in a special section of the circular that addresses the requirements for special areas of concern, such as climate change, poverty reduction, and gender. The concerned federal and provincial departments are then mandated to prepare and cost their proposals, in line with the nutrition-specific and nutrition-sensitive interventions proposed in the multisectoral nutrition strategy, to be funded through the annual budgeting process.

However, nutrition budget lines were not clearly defined in the existing budget classification, and the existing budget execution monitoring did not report against specific nutrition expenditures. In the absence of built-in nutrition expenditure reporting within the integrated financial management information system (IFMIS) used at federal, provincial, and district levels, expenditure tracking for nutrition was done manually by focal persons for nutrition in provincial planning and development departments and by the SUN Secretariat. To improve the quality, timeliness, and efficiency of this process, Controller General Accounts developed guidelines to ensure consistent reporting of nutrition expenditure across the federal and provincial governments. The guidelines stipulate the step-by-step process of integrating on-budget nutrition expenditure tracking and reporting in the IFMIS, and prerequisites for reporting off-budget nutrition expenditures. This also aids understanding of the data mapping for anyone that makes use of the resultant expenditure reports, such as policy makers, researchers, CSOs, and citizens.[13] These guidelines were further tailored to the needs at the provincial level by piloting it in the province of Sindh. The federal government plans to replicate the pilot done in Sindh to other provinces.

Institutionalizing the nutrition lens approach in government's annual and medium-term planning and budgeting processes through IFMIS is expected to help to strengthen coordination across different ministries and agencies in the country and accountability for nutrition budgeting processes. Further work is envisioned to expand the system to the district level and to link the financial performance information with output and outcome indicators to enhance the stakeholder accountability for program results.

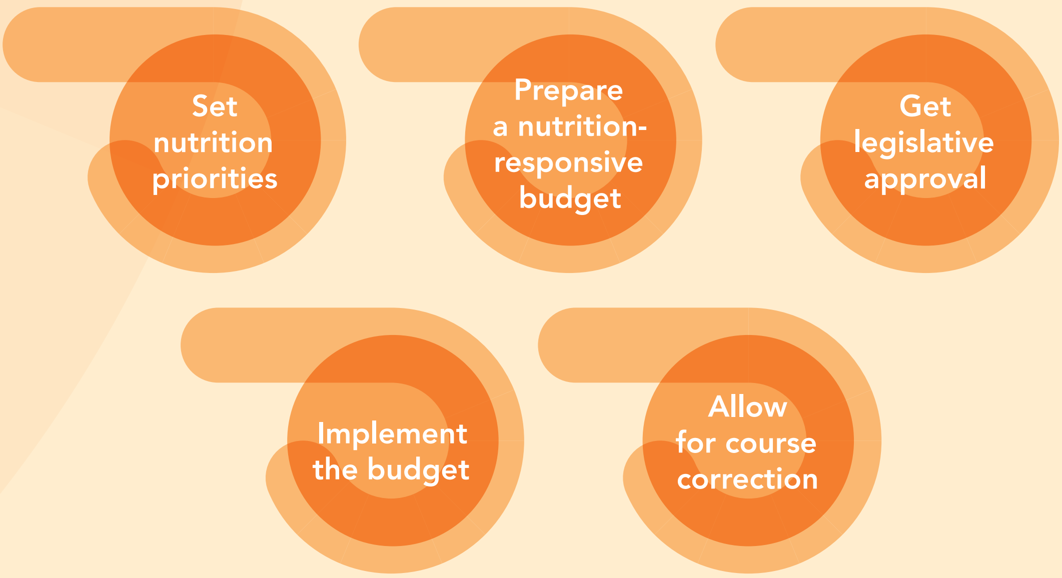
13 World Bank. 2019. Pakistan Nutrition Expenditure Tracking Guidelines.

Discussion and conclusion

Malnutrition is a double tragedy that impedes the development trajectory of many countries. Stunted children are more vulnerable and will be deprived of the opportunity to live a fully productive life. As such, preventing malnutrition is both a human and economic imperative. Despite the renewed attention malnutrition has received in the last decade, stunting rates remain stubbornly high in many parts of the world.

How to finance and coordinate interventions remains a key challenge to progress. There is clarity on what it takes to prevent malnutrition. Addressing malnutrition is not a "what to do" problem, but rather (i) how to finance the interventions that are necessary, and (ii) how to coordinate a complex set of actors. The financing problem needs to be addressed predominantly through domestic resources from government budgets in order to ensure ownership and sustainability. The coordination problem can consequently be addressed by leveraging the financing levers available through the government budget cycle. There is precedent in doing this: both gender and climate action require a coordinated, multistakeholder approach that is often facilitated by leveraging government budget structures.

This guide has offered a structured approach to leverage the budget for an effective nutrition engagement through domestic resources. It discussed a conceptual framework that covers the multiple aspects required to integrate nutrition adequately in a PFM context. Specifically, the framework sets out five main stages:



Following these stages will allow stakeholders to explicitly recognize the necessary interventions in the budget, use the budget as the legally binding instrument for implementation, monitor implementation, and allow for course correction upon review of the evidence.

What gets measured gets managed; having an explicit process in place will support the political budget allocation process. Sufficient resources need to be allocated to nutrition to ensure priority interventions are financed. This process is inherently political in nature. A nutrition responsive budgeting process will inform this political process, which can also help to protect spending when necessary. In some countries, there is still a need to allocate more resources for nutrition, and budget tagging and tracking offers data-driven advocacy for getting more money for nutrition.

Nutrition-responsive PFM systems will support a national coordinating agency (NCA) to implement its mandate. If government systems are used for the entire process, the NCA should at any time be able to generate nutrition implementation reports across government. This would greatly improve its ability to assert a stewardship function, coordinate agencies, and hold stakeholders accountable. Conversely, without a nutrition-responsive PFM system, the NCA will not know what relevant activities were budgeted for, whether they were resourced, when funds were released for their implementation, and what cash flow requirements specific agencies have. This is fundamentally disempowering and render an agency unable to fulfil its mandate.

It is critical to bring development partners on board. Nutrition-responsive budgeting pertains in first order to domestic PFM systems. In many low- and lower middle-income countries, external financing for nutrition remains an important part of total financing. In these instances, capturing domestic spending alone would give a partial picture. It is therefore important to integrate development partner spending to the extent possible. To do so, development partners should be encouraged to use the same basis for accounting as recipient countries, such that development partner expenditure data can be appended, and comprehensive budget execution reports can be produced.[14]

14 A more complete discussion on how to integrate development partner spending is available in Piatti-Fünfkirchen et al (2021).

Nutrition responsive budgeting needs to be done with careful regard to the broader PFM context. Nutrition budgeting does not happen in isolation of other ongoing reforms. Various PFM processes are in place that determine how priorities are formulated and executed, and there may be important differences across levels of government. Supporting nutrition budgeting reform should be done with careful regard to this context. If there is already an ongoing but overloaded PFM reform process, adding an additional layer may dilute capacity and lead to reform fatigue. Reforms of particular relevance are program budgeting reforms, deployment of the FMIS, chart of account reforms, and gender or climate tagging. The following aspects for these should be considered:

- Nutrition interventions can be tagged within any program. Programs relevant for nutrition can have nutrition-related indicators and targets to monitor progress and allocate resources. One nutrition program across ministries and agencies is unlikely to be a viable option for most countries, and tagging in the given program environment would most likely be the preferred option.
- FMIS deployment is critical, because it will determine how well a nutrition-tagged budget can be monitored and reported on across different levels of government.
- Chart of accounts reform could allow for a dedicated segment for nutrition, which would eliminate the need for nutrition tagging. But this is discouraged in most circumstances, given the complexity of the reform.
- If the government is already tagging the budget for gender or climate, this can be a useful entry point. Parallels to nutrition tagging can be identified and exploited to expedite the process.

Nutrition-responsive budgeting can be done in a decentralized environment. Often the responsibility of delivery of nutrition interventions is at the subnational level. The degree of decentralization in government can add complexities to how nutrition is mainstreamed across the PFM system. Careful attention to roles and responsibilities of stakeholders across levels of decentralization is necessary to provide practical guidance. Different types of activities may be conducted by the central government and regional governments and these need to be captured and reported on accordingly. In federal countries, this may mean separate processes that take into consideration how the budget is formulated and managed, what systems are used, and tailoring the nutrition-responsive budgeting reform to the specific context. As guiding principles, the following activities may be appropriate.

- ✓ Intergovernmental coordination forums and dialogue to discuss and agree on nutrition priorities.
- ✓ Jointly (national government with subnational governments) developing affordable nutrition delivery norms and guidance on costing them by subnational governments; developing guidance on budgeting for sector delivery; and regular reporting and accountability processes.
- ✓ Making adequate use of intergovernmental fiscal transfers:
    - Objective nutrition indicators in grant allocation formulae and/or the use of conditional grants to fund nutrition interventions. Adjusting levels of intergovernmental transfers to provide fiscal space for nutrition-related activities.
    - Use of performance-based conditional grants to incentivize performance by subnational governments in budgeting, implementing, and reporting (publicly) on nutrition interventions.
- ✓ Identify whether there is a common basis for accounting and reporting and support consolidation when necessary.

Demand side financing considerations should be made. Many countries are moving towards more financing from the demand side such as Social Health Insurance (SHI)-type programs that include nutrition interventions in the benefit packages. Any nutrition-responsive PFM reforms need to consider what is already being covered through such programs to ensure complementarity among the financing mechanisms.

Nutrition-responsive PFM reform can be done with minimal disruption to the ongoing PFM reform processes. Disruption in how the budget is developed and monitored is likely to create unnecessary opposition. The steps outlined above can mostly be pursued without challenging the status quo. For example, the budget would still need to be formulated as done in the past. The only change, for agencies in the nutrition space, is that they would have to recognize which interventions relate to nutrition through a tag. The tag can be created in FMIS or done through a dedicated field in an Excel file that is uploaded to the treasury system. Customization of the FMIS would then allow for a portal in the NCA from which to obtain dedicated execution reports. These processes can be supported in the backend of the existing information technology infrastructure, rather than having them affect how finance managers go about their day-to-day activities.

A medium-term perspective should be taken, and expectations adjusted accordingly. Nutrition budgeting holds a lot of promise. It can help to link a vision to funding and help to translate this into actual implementation. The reform process to facilitate this will take time and needs to be sequenced. Multiple steps need to be taken before nutrition expenditure information can credibly be identified and triangulated with performance information. Stakeholders need to be aware of the time horizon and adjust expectations accordingly. It helps to have a clear vision for the reform program and to identify key milestones in the process to realize this vision. Anchoring the reform program into broader PFM reform that is disconnected from volatile political agenda can facilitate continuity across different administrations.

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Moritz Piatti-Fünfkirchen
Ali Winoto Subandoro
Timothy Williamson
Kyoko Shibata Okamura

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