

Meeting Report

Technical Consultation on Nutrition Financial Analysis

Background

It is widely accepted that improving nutrition outcomes relies on sufficient financial resources to scale up and support high-quality nutrition-specific and nutrition-sensitive programming. However, measurement, analysis, and monitoring of financial resources for nutrition is a complex process. The *2014 Global Nutrition Report* emphasized the importance of countries being able to track and monitor their domestic nutrition spending, since this information has important implications for policymaking, planning, budget monitoring, and advocacy.

As of 2015, 30 countries were able to report preliminary estimates of the proportion of national budget that is dedicated to nutrition in the *Global Nutrition Report*. Of these, 16 conducted the data gathering activity by themselves; 10 were supported by the Global Nutrition Report (GNR) secretariat; two by the Results for Development Institute (R4D); and two by the USAID-funded Strengthening Partnerships, Results, and Innovation in Nutrition Globally (SPRING) project. During a series of regional budget analysis workshops in 2015 that were supported by UNICEF on behalf of the UN Network for the SUN Movement, it was found that the countries conducting nutritional financial analysis used very different methods of data collection and analysis. The countries involved in the workshops requested technical support to standardize the terminology and methodology to improve the quality and comparability of nutrition financial data.

Objectives of the Technical Consultation on Nutrition Financial Analysis	
1	Facilitate global information sharing on budget analysis and expenditure tracking to estimate government investments on nutrition.
2	Harmonize technical assistance/guidance for tracking nutrition budget allocations and expenditures related to— <ul style="list-style-type: none"> terminology categorizing and weighting programs documentation of types of funding included documentation of levels of analysis (global, national, district).
3	Discuss guidelines and tools for governments (policy makers and technical advisers), donors, and researchers responsible for analyzing nutrition financing.
4	Discuss policy implications and coordinated actions for this work.

Technical Consultation

Recognizing the important role of financial analysis for nutrition, SPRING partnered with the SUN Movement, R4D, and MQSUN to organize a technical consultation to harmonize guidance for researchers and countries wishing to conduct a nutrition financial analysis (additional objectives in the text box to the right).

The consultation consisted of three meetings, attended by experts in nutrition financial analysis and representatives from countries that have undertaken nutrition budgeting and expenditure tracking.

Meeting #1

The first meeting was held in conjunction with the SUN Global Gathering in October 2015 in Milan, Italy. Meeting attendees included representatives from SPRING, SUN, R4D, Save the Children (UK), OPM, ACF, AIR, and WB (see annex 1). In this one-hour session, the 13 participants—

1. agreed to conduct two more meetings in the consultation series
2. began to develop the concept note for the series
3. began to define topic areas and parameters for global harmonization.

Meeting #2

The second meeting was held at SPRING's headquarters in Washington, DC, in November 2015. This two-day meeting included participants at the October meeting and others working directly on nutrition costing and financing estimation. The 22 participants included representatives from SPRING, SUN, R4D, Save the Children (UK), OPM, AIR, USAID, and the World Bank (see annex 1).

The meeting began with a stock-taking of relevant data on nutrition financial analysis. Participants discussed the current work in Nepal and Uganda, where SPRING is conducting Pathways to Better Nutrition case studies; several countries that have used SUN's three-step approach to budget analysis; countries with live nutrition monitoring systems such as Guatemala and Peru; Save the Children case study countries of Malawi and Zambia; the World Health Organization's efforts to analyze national health accounts data; and Results for Development's case study in Rajasthan.

Meeting participants discussed differences in the nutrition data collection and analysis methods currently employed by the various practitioners. They agreed that some variation across countries and projects is acceptable; but that certain areas (discussed below), require consensus. In addition, important questions about whether current financial analysis data can or should be compared on a global level, and whether it will be possible to formulate a comprehensive set of guidelines for this work, were posed.

Key topics discussed at this meeting were—

1. disaggregating data for integrated line items
2. identifying and categorizing nutrition-sensitive programs
3. weighting nutrition-sensitive programs
4. tracking personnel costs
5. communication of budget estimates for policy impact
6. harmonizing government budget data with external sources
7. tracking nutrition budget allocation and expenditures at a sub-national level.

Participants met in small groups to work through these and other key issues, identify areas of consensus or contention, and formulate initial recommendations on topics such as minimum quality data standards,

terminology, and balancing country and global nutrition financial analysis priorities. The results of these breakout sessions were reported to the full group in a plenary discussion toward the end of the meeting.

Amanda Pomeroy-Stevens drafted a slide deck that summarizes group consensus on the key questions, provides guidance to improve nutrition financial analysis, and describes outstanding issues with harmonization (annex 2). The organizers of the technical consultation series reviewed and approved the slide deck.

Meeting #3

The Technical Consultation Series culminated in a February 2016 meeting at R4D's headquarters. At this meeting, participants presented findings to regional stakeholders, donors, and UN representatives. The 32 participants included representatives from SPRING, SUN, R4D, Save the Children (UK), OPM, AIR, WB, UNICEF, FANTA, FHI 360, PATH, Development Gateway, USAID, FAO, ICF International, Action Against Hunger UK, and Guthrie Consulting (see annex 1).

The day-long meeting began with a review of the consultation series process and the outcomes of the first two meetings in October and November. After Ms. Pomeroy-Stevens presented the aforementioned slide deck, participants talked about how budget analysis and expenditure tracking information from India, Ethiopia, Uganda, Nepal, and Malawi could influence nutrition policy and programming within countries.

This technical consultation series should move the topic of nutrition financing forward by providing answers to key challenges with estimating and tracking nutrition budget and expenditures. Findings from this series are informing the current round of technical consultations by SUN as countries continue to collect and refine these data.

Key Outcomes/Products

- Powerpoint summarizing group consensus on key question areas, which can guide future SUN budget workshops and other technical assistance on budgeting and expenditure (annex 2).
- SPRING news item (annex 3, published online November 2015).
- Panel describing the consultation, to be published in the 2016 Global Nutrition Report.



Participants at the second meeting of the Technical Consultation Series on Nutrition Financial Analysis.

Annex 1: Participant Lists

Participants at the three technical consultation meetings

Meeting 1	Meeting 2	Meeting 3
Amanda Pomeroy-Stevens, SPRING	Abhi Goyal, SPRING	Albertha Nyaku, PATH
Carolyn Hart, SPRING	Alexis D'Agostino, SPRING	Alexis D'Agostino, SPRING
Clara Picanyol, Oxford Policy and Management	Amanda Pomeroy-Stevens, SPRING	Alina Lipcan, OPM
Hugh Bagnall-Oakeley, Save the Children (UK)	Anupama Dathan, R4D	Amanda Pomeroy-Stevens, JSI/SPRING
Helen Connolly, AIR	Carolyn Hart, SPRING	Anne Peniston, USAID
Jakub Jan Kakietek, World Bank	Clara Picanyol, OPML	Anupama Dathan, R4D
Mary D'Alimonte, Results for Development	Dylan Walters, World Bank Group	Bailey McWilliams, R4D
Patrizia Fracassi, SUN Secretariat	Gwyneth Cotes, SPRING	Caroline Deman, FAO
Robert Greener, Oxford Policy and Management	Helen Connolly, AIR	Carolyn Hart, JSI, SPRING Project
Robert Hecht, Results for Development	Hilary Rogers, R4D	Clara Picanyol, OPM
Sandra Mutuma, ACF	Hugh Bagnall-Oakeley, Save UK	Dylan David Walters, WB
Shan Soe-Lin, Results for Development	Jakub Jan Kakietek, WB	Elaine Gray, USAID
	Julia Dayton Eberwein, World Bank Group	Engesveen, Kaia, WHO
	Kaia Engesveen, WHO	Gwyneth Cotes, SPRING
	Mary D'Alimonte, R4D	Hallie Eilerts, SPRING
	Monica Kothari, MQSUN, PATH	Helen Connolly, American Institutes for Research
	Nathalie Van de Maele, WHO	Hilary Rogers, R4D
	Patrizia Fracassi, SUN	Hugh Bagnall-Oakeley, Save the Children (UK)
	Rachel Kagel, MQSUN, PATH	Ifeatu Nnodu, OPM
	Robert Greener, OPML	Jakub Jan Kakietek, WB
	Robert Hecht, R4D	Julia Dayton Eberwein, WB
	Sandra Mutuma, ACF	Leopold Ghins, FAO
	Sascha Lamstein, SPRING	Marjorie Volege, UNICEF/MOH Kenya
	Scott Ickes, AidData	Mary D'Alimonte, R4D
	Shan Soe-Lin, R4D	Meghan O'Connell, R4D
	Taryn Davis, Dev Gateway/Aid Management Portal	Monica Kothari, PATH (MQSUN)
	Theresa Ryckman, R4D	Pamela Velez-Vega, FANTA/FHI 360
		Patrizia Fracassi, SUN Secretariat

Meeting 1	Meeting 2	Meeting 3
		Priyanka Kanth, WB Rachel Kagel, ICF International Rifaiyat Mahbub, R4D Robert Greener, OPM Robert Hecht, R4D Sandra Mutuma, ACF Sascha Lamstein, SPRING Saul Guerrero, Action Against Hunger UK Shan Soe-Lin, R4D Stephanie Allan, OPM Stephanie Heung, R4D Sujata Bose, FANTA/FHI360 Taryn Davis, Development Gateway Teresa Guthrie, Guthrie Consulting Theresa Ryckman, R4D Nathalie van de Maele, WHO William Knechtel, UNDP

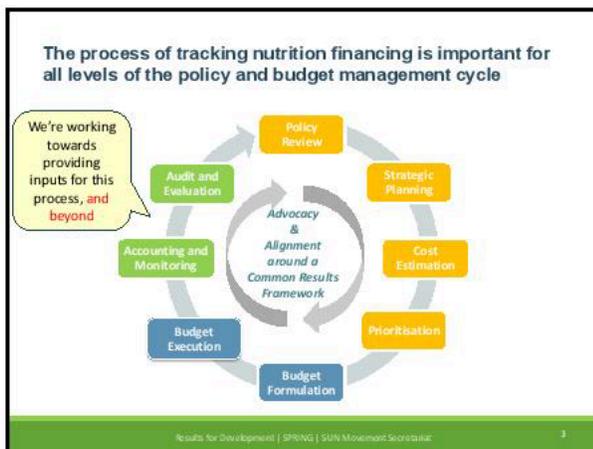
Annex 2: Slide Document Detailing Findings from Meeting 2

Global Harmonization of Budget and Expenditure Analysis Methods for Nutrition

CONSULTATION SERIES
SUMMARY OF PROCEEDINGS: NOVEMBER 3-4, 2015

Objectives of the consultation series

1	Facilitate global information sharing on budget analysis & expenditure tracking to estimate government investments on nutrition
2	Harmonize technical assistance/guidance for tracking nutrition budget allocations and expenditures related to: <ul style="list-style-type: none"> • Terminology • Categorizing and weighting programs • Documentation of types of funding included • Documentation of levels of analysis (global, national, district)
3	Discuss guidelines & tools for governments (policy makers and technical advisers), donors, and researchers responsible for analyzing nutrition financing
4	Discuss policy implications and coordinated actions for this work



Stock-taking of current approaches to track nutrition budget allocations & expenditure

Strengths	Weaknesses	Opportunities	Threats / Risks
<ul style="list-style-type: none"> • National budgets are accessible in most countries • Countries can start with the budget analysis and get preliminary results within a short timeframe • Multi-sectoral and multi-stakeholder consultations are an accepted practice within SUN countries • Some commonality in methodological foundation • Existence of systems and experts within some sectors, particularly health with SHAD2011 strong thinking nutrition reporting 	<ul style="list-style-type: none"> • Budget classifications often cannot be easily disaggregated/matched with nutrition programmes • Variance in efficiency of Public Finance Management systems • Lack of specificity of underlying decisions and assumptions, including scope of funds included • Variation in data accuracy (total versus portion) 	<ul style="list-style-type: none"> • Can build on: <ul style="list-style-type: none"> • experience + data from >30 countries (including results from NKS) • Buy-in from countries • Replicability of the data collection methodology, potentially beyond national budget analysis • variety of support and dissemination channels • Opportunities to solidify consensus on: <ul style="list-style-type: none"> • common terminology and set of guidelines • Global Nutrition Targets and on the high-impact specific interventions • Emerging set of "nutrition-sensitive" budget allocations • Need to start conversation around: <ul style="list-style-type: none"> • Tracking of off-plan and off-budget funds (move off-going budget advocacy strategy) 	<ul style="list-style-type: none"> • Different meanings and use of "weights" by countries and stakeholders; hard to compare to global benchmarks • Loss of transparency on data sources and underlying assumptions hinders credibility (e.g., primary data collection methods) • Difficulty reconciling global and country estimates results in invalid comparisons • Different structures of budget and nutrition plan cost estimates results in inability to compare results

Terminology

- **Integrated nutrition budget line:** The budget line includes a number of activities, and the nutrition-relevant activity is only a portion of the total amount reflected in the budget line (i.e., it is aggregated and it may not be possible to tell how much is nutrition-relevant).
- **Stand-alone nutrition budget line:** The budget line is an entirely nutrition-related budget line OR is disaggregated at activity/intervention level and cannot be disentangled further.
- **Integration percentage (or functional "weight"):** Needed to disaggregate integrated nutrition budget lines. Reflects information that identifies what percentage of the line to count toward nutrition – for instance, if a workplan is given for a Ministry of Education line that shows 25% of funds go to school feeding, and the rest to non-nutrition relevant activities, this 25% is the integration percentage. This percentage *does not* differentiate between specific and sensitive activities. **Can be defined as:** Proportion of a budget item that is likely allocated to the nutrition-relevant activity, determined through document review, key informant interview, etc.
- **Theoretical (sensitivity) weight:** These are the weights called for in Step 3 of the 3-Step Approach. They reflect the theoretical contribution of nutrition-specific vs. –sensitive activities, and can vary within the nutrition-sensitive category based on the empirical evidence on linkages of that activity to nutritional outcomes. **Can be defined as:** Proportion of a budget item that is theoretically nutrition-relevant based on whether the program is thought to be dominantly or partially related to nutrition – applies to nutrition-sensitive activities. In current budget exercises, 25% was often used as a theoretical weight.

Additional terms were agreed upon but not included here. They will be defined in the Consultation Note

Key questions for this group largely came out of guidance requests from countries & on-the-ground experiences

Key question areas discussed:

1. Disaggregating data for integrated line items
2. Identifying and categorizing nutrition-sensitive programs
3. Weighting nutrition-sensitive programs
4. Tracking personnel costs
5. Communication of budget estimates for policy impact
6. Harmonizing government budget data with external sources
7. Tracking nutrition budget allocation and expenditures at a sub-national level

Our approach to answering key questions:

- Stock taking and terminology discussion to ensure general norms and understanding
- Small group breakout sessions to work through question sets and areas of consensus or contention
- Report-out final results in larger group

Full listing of Key Questions is included in Consultation Note

Considerations for establishing guidance on key questions

How to improve reporting of nutrition-specific budget lines

Considerations

- **Stand-alone** nutrition-specific budget lines are straightforward to track. BUT, this level of disaggregated data is often unavailable.
 - Hard to decipher intervention-level allocation and spending within **integrated budget lines** (i.e., wider Maternal and Child Health Programme)
- Disaggregating data for nutrition-specific budget line items is crucial for defining the financial gap (more money for nutrition)

Recommendations for guidelines (nutrition-specific budget lines)

- Weighting is NOT required if the budget structure is highly disaggregated (e.g. the budget lines are disaggregated at activity/intervention level)
- If all you have data for is an integrated budget line, estimate an **integration percentage**:
 - Estimate the proportion of the budget line likely dedicated to nutrition activity/intervention using document review, key informant interviews, mapping to plan, etc.
 - Assess whether a quantitative assessment is possible: based on # commodities, beneficiaries, etc. (this may be the approach taken by NHA)

Identifying nutrition sensitive budget lines

Considerations

- Nutrition-specific: Interventions targeting the immediate causes of malnutrition, such as Lancet high impact and/or interventions towards the Global Nutrition Targets and diet-related Global NCD Targets (WHA)
- Countries that participated in the 3-step approach requested more guidance in the area of identifying and categorizing nutrition-sensitive budget lines
- Because of context and limited but evolving evidence we can't identify a fixed set of nutrition-sensitive actions

Recommendations for guidelines (identification)

- Inclusion of a nutrition-sensitive budget line can be based on the following parameters:
 - The budget line reflects programs/interventions/activities that are included in the national nutrition plan or in the agreed common results framework for increased impact on nutrition.
 - The budget line item includes a measurable outcome with evidence of impact on the adult, adolescent and child nutrition status (focus on the Global Nutrition Targets). Such actions are listed in the WHO Global Nutrition Targets policy briefs <http://www.who.int/teams/nutrition/global-targets-2025/en/index.html>. Examples include: increased coverage of DTP3 immunization, increased coverage of improved drinking-water sources*
 - The budget line item includes a clearly identified target group:
 - Direct beneficiaries: strong case for both strict 1,000 days window AND adding 3-5 year olds, Adolescents and Women of Reproductive Age – need to confirm extension of 1,000 days window with the larger group
 - Indirect beneficiaries: households and communities (segmentation by livelihoods, vulnerability, etc.)
- If none of the above parameters can be satisfied, it is recommended to leave the budget line item out of the analysis.

*<http://globalnutritionreport.org/files/2014/07/Country-Profile-Indicators-Table.pdf>

Categorizing nutrition sensitive budget lines, cont'd

Considerations

- Countries that participated in the 3-step approach requested more guidance on how to categorize a number of commonly identifiable budget line items in terms of being nutrition-specific or nutrition-sensitive

Recommendations for guidelines (categorization)

- Develop a framework for inclusion of programs & include in the guidance note:
 - **Maternal, Neonatal and Child Health**: Mostly specific*. Recommended to dig for identification of nutrition-specific interventions/activities (integration) as these can also be large budget line items
 - **Reproductive health including family planning**: Mostly sensitive*. Recommended to dig for identification of nutrition-specific interventions (commonly within Ante-Natal Care and Safe Delivery).
 - **Child Immunization**: Sensitive*
 - **Obesity, Overweight, Non-Communicable Diseases**: Specific and sensitive. Interventions contributing towards the Global Nutrition Targets and diet-related Global NCD Targets, such as those listed in the IQN2 Framework For Action.
 - **Infectious disease including HIV/AIDS, TB and malaria**: Sensitive*. Importance to discuss the design of HIV/AIDS, TB and malaria programmes in terms of beneficiaries and types of activities.
 - **Food Safety/Quality**: Sensitive*. Importance of food safety in relation to Aflatoxin and E.coli
 - **Food Aid**: Sensitive*. Noted that donors have pushed for specific, but careful that food doesn't equal nutrition.
 - **School Feeding**: Sensitive*. Importance to discuss on the design of school feeding programs in terms of age-groups and types of food
 - **Health education (e.g. in schools or health programs)**: Sensitive*, though pure nutrition education may be considered specific.
 - **Promotion of WASH**: Sensitive*. This refers to the "soft" component of the WASH programs and is often under the health sector.

*Results of the data analysis from 30 countries + confirmed through discussion

Weighting nutrition sensitive budget lines

Considerations

- Application of a *theoretical weight* is not intuitive & straightforward for monitoring and advocacy
 - What is the policy meaning?
 - Hard to quantify, can't avoid subjective judgement
- But, we note it's important to capture the enabling environment
 - While not "over-counting" contributions from other sectors that can be counted as nutrition sensitive
- Possibility to consider not weighting
 - Need a more defined list of nutrition sensitive actions
 - Be more selective with Step 1 inclusion criteria

Recommendations for guidelines (weighting)

- Be transparent with the reporting of unweighted and weighted figures
- Be clear to countries on the purpose of weighting
 - It's often used for advocacy rather than monitoring purposes
 - Country context-specific decisions on weighting make the results not comparable across countries. This is a key point for global purposes. It is less pertinent for in-country comparisons over time as long as the assumptions and the level of aggregation in the budget remain the same.
 - Re-assess the use of integration percentages to disaggregate down to what you're interested in tracking. Need to better understand assumptions used by the National Health Account to split expenditures.
- Note the implications of applying weightings to track nutrition sensitive
 - Policy and planning, Advocacy, Monitoring, Impact/outcomes

Tracking personnel allocation and expenditure

Considerations

- This includes investments in human resources needed to deliver nutrition-relevant programs (i.e., health system personnel)
- Some countries tracking nutrition financing include personnel figures
 - Depends on the budget structure
- Country-dependent based on the link up to the costed plan, availability of data, and goals of exercise
- No clear guidance on whether countries should or should not include personnel figures

Recommendations for guidelines

- Inclusion may depend on the purpose of the exercise. Strong case for including these figures in most cases to ensure more realistic totals, increase comparability to off-budget funding (and costing, if personnel costs were included there), and as a measure of efficiency.
- Country case studies can include personnel figures, where data allow
 - Methodology refinement is forthcoming
- Document clearly whether personnel figures are included in all estimates

Communication of budget estimates for policy impact

Considerations

- Everyone agrees communication of estimates for policy impact is critical
- When theoretical weights are applied to nutrition funding estimates, the policy meaning is not intuitive for monitoring but might be important for advocacy

Recommendations for guidelines

- Define the scope and objectives for policy action
 - Monitoring and planning
 - Advocacy
 - Country versus global level
- Frame the tracking approach as a **PROCESS** from the start to countries & partners

Harmonizing government budget data with external sources

Considerations

- Not all sources of data are available/tracked for all countries
- Using multiple sources of data is necessary to ensure comprehensiveness, but raises concerns of double-counting
- Several studies have taken the perspective that government ministries should have oversight of all finances for nutrition, and all finances should be aligned with government policy and strategy. Here, use of government-managed systems/documents for all sources is best.

Recommendations for guidelines

- Be clear on all *potential* sources and report what is and is not included in the analysis
 - Mapping out funding schemes is a helpful starting point to define different funding sources and funding agents
- Recommendation to seek out country-specific policy on how donors provide funds to countries (i.e., On/off budget; Use of Aid Management Portal)
- Hierarchy of sources
 - Prioritize available government sources and existing routine tracking systems
 - Primary data collection is a last resort
- Efforts to capture donor technical assistance should be limited unless the country considers it especially important
- Guidance will provide broad definitions for on/off budget distinction, but specific cut-off for on-budget will be based on country context

Tracking nutrition budget allocation and expenditures at a sub-national level

Considerations

- Level of fiscal decentralization depends on country
- Similar challenges at sub-national level: data availability, harmonizing data from government, external, private, etc.

Recommendations for guidelines

- Assess the level of fiscal decentralization & decide on the approach to take (guidelines could include a decision tree)
 - Low: likely better to conduct a higher level analysis (i.e., regional or national)
 - High: sub-national analysis is warranted & more likely to influence policy/programming at local level
- Define the scope and purpose of the sub-national analysis. Possible cases:
 - A sub-national analysis is conducted across the whole country (i.e., all states in a country)
 - Nutrition spending is tracked in one or a few sub-national area(s) (i.e., one state or district)
- Conduct 3-step approach, or similar process, in the sub-national area
- If multiple sub-national areas are included in the analysis, standardize method across areas
- Caution taken to not double count

Outstanding questions & next steps

Parking lot of outstanding questions and areas in need of consensus

Questions

- Role of Nutrition Governance category within the terminology and guidance
- Costing norms and alignment of costing and budget guidance
- Data limitations/minimum acceptable level of data quality to venture estimates
- How explicitly we tie the analysis to WHA targets (country level)
- When to use WHO NHA data tracking nutritional expenditures for analysis (depends on new functions and timeline of public availability)

Areas in need of further work to gain consensus

- "Trouble terms" reconciliation
- Where use of Theoretical weights should be suggested
- Whether the SUN 3-Step Approach, SPRING excel tools, and ACF checklist fit together and can synergize with each other
- Further refinement of personnel cost recommendations

Next steps to finalize harmonization...

- **January 2016:** ppt shared for final inputs
- **February 2016:** comments inputted to final ppt
- **Feb 23rd 2016 :** 3rd consultation meeting aligned with R4D-WB Technical Advisory Group meeting
 - Outcome of this meeting will define what the final reporting will be for this consultation. Purpose of Outcome document is to capture recommendations made by the group.
 - Options include:
 - Annex to be added to the SUN Synthesis Report
 - Text Box/Panel in some other Globally available, relevant report (GNR)
 - Commentary published in a journal
 - ...?

Annex 3: SPRING News Story about the Technical Consultation

Also available at <https://www.spring-nutrition.org/about-us/news/spring-and-global-partners-harmonize-technical-support-global-nutrition-budget>

SPRING and Global Partners Harmonize Technical Support in Global Nutrition Budget Analysis

Thursday, November 12, 2015

The **2014 Global Nutrition Report** emphasized the need for sufficient financial resources for nutrition and pointed out the importance of countries being able to track nutrition funding. One year after, 30 countries were able to report on the preliminary estimates of national budget shares for nutrition in the **2015 Global Nutrition Report**. Of the 30 countries, 16 conducted data gathering by themselves; 10 were supported by the Institute of Development Studies; two by Results for Development; and two by the USAID-funded SPRING project. 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. During the workshops, requests were made to accelerate technical support in the areas listed below.

1. Provide guidance to standardize the categorization of “nutrition-specific” and “nutrition-sensitive” interventions.
2. Develop recommendations on how to identify allocations for personnel and how to deal with sub-national government finances
3. Develop options to harmonize 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 mobilization.

In response to these requests, SPRING, **Results for Development** (R4D), and the **Scaling Up Nutrition Movement** (SUN) Secretariat have convened a group of global technical experts to provide further guidance to researchers, donors, and government agencies responsible for analyzing nutrition financing (allocations and/or expenditures).

The first meeting of this technical consultation group was held in conjunction with the **SUN Global Gathering** in October 2015 in Milan, Italy. The second meeting, held at SPRING’s headquarters in Washington, DC, took place in November 2015. The two-day November meeting was useful to better understand what the key methodological limitations are and to identify possible ways forward.

The series will culminate in early 2016 with a multi-day meeting at R4D’s headquarters to share the group’s findings with a wider audience including regional stakeholders and donor and UN representatives. Consultation participants include representatives from organizations that are currently working to develop nutrition financing guidance, as well as representatives from several countries with experience using such tools for their own nutrition

budgeting and expenditure tracking. This joint effort should move the topic of nutrition financing several steps forward by answering to key challenges identified with estimating and tracking nutrition budget and expenditures.

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