

# Budget Analysis; processes, experiences and learning

Save the Children

Hugh Bagnall-Oakeley

([h.bagnall-oakeley@savethechildren.org.uk](mailto:h.bagnall-oakeley@savethechildren.org.uk))

# Approach to Nutrition Budget Analysis

- Full budget analysis
  - Provides context of spending priorities
  - Where is nutrition compared to PHC or RMNCH or Secondary Education
- By sector:
  - Analyse Ministry of Health budget will usually show the nutrition specific intervention and nutrition infra-structure support.
  - Nutrition sensitive: Analyse selected areas of Ministry of Agriculture, Education, water development, Gender, children, disability and Social welfare
    - Selected full analysis
    - Provides contextual information of budget allocation
    - Can determine spending priorities; nutrition specific vs Nutrition sensitive

# Save the Children's Budget analysis Strategy

- To use the current budget allocation, to track, assess and determine the funding to influence country policy and strategy implementation and development.
- To assess the impact of the Government funding at the community level or at the point of implementation (or spend), to influence Government planning process.
- To use the budget analysis data to build an argument and justification for increased, continued or decreased funding for nutrition specific and sensitive allocation, the output to be used for advocacy and lobbying.
- To use budget analysis to influence and change in-country political and institutional process and priorities.

# Lead Actors and Key Stakeholders

- SUN – CSO platforms; e.g. CSONA in Malawi, CSO – SUN Platform of Zambia
  - Save the Children Country Office
- The Government, including local government (Indonesia, District Local Government; discussion, collaboration and on-going dialogue; why nutrition must be increased, making the economic case to MoF. Improvements, efficiencies, targeting, using programmatic work combined with the budget work to demonstrate policy and strategy advantage. We shared the results of the analysis before going public.
- CSO's: Trained to undertake budget analysis as they appear to have the time and HR; e.g Malawi – under development elsewhere
- Donors; presenting the results to Development partners; informing them of gaps in investment
- Having others starting to undertake Budget analysis 2017/18 Malawi, had a budget analysis presentation from UNICEF and another NGO (Malawi Health Equity Network - MHEN)

# Examples of Data presented to Government

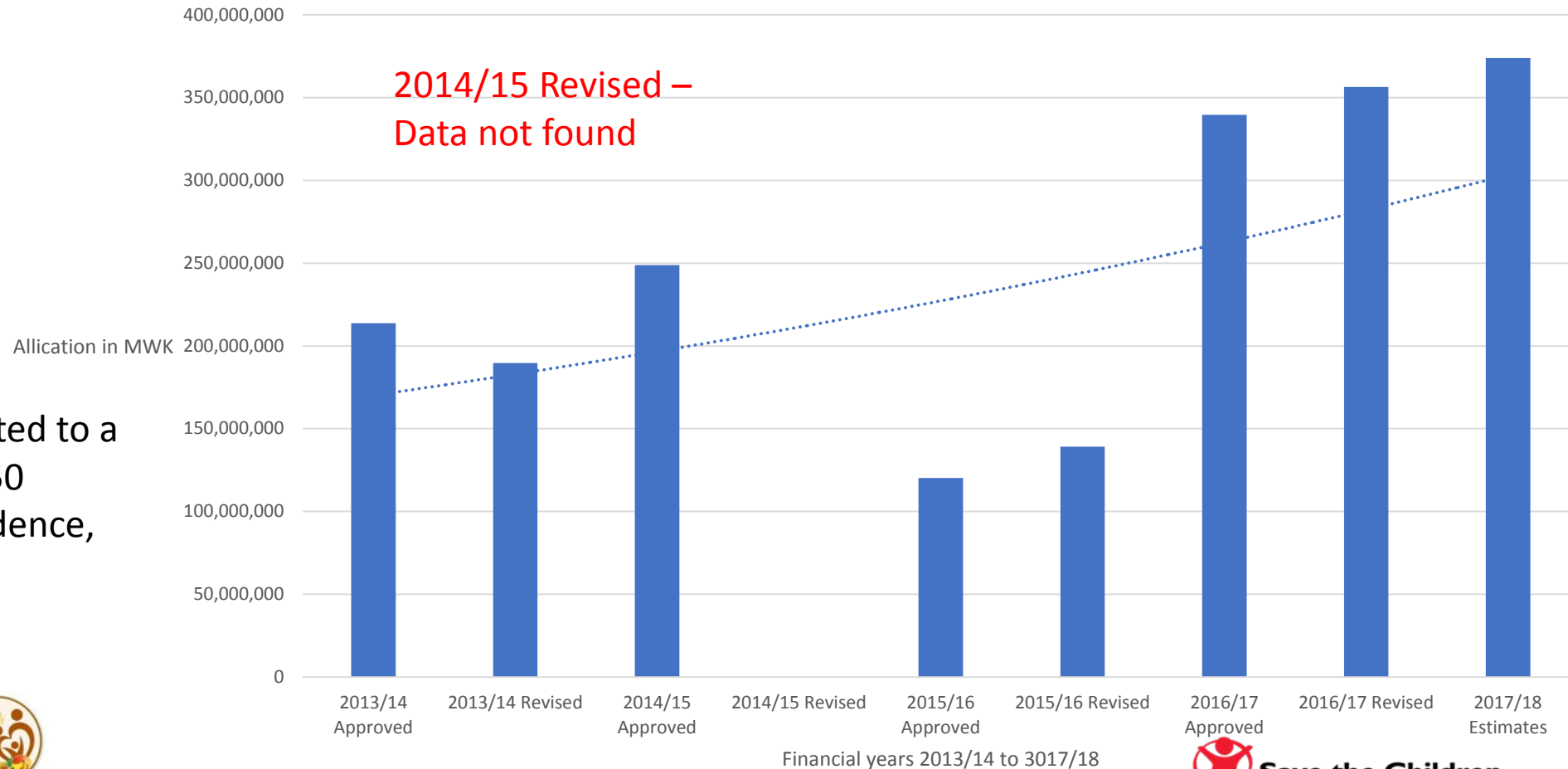
# Funding allocation by Region: Ethiopia Health Sector Transformation Plan (2016/17)

	Spend Per head of Population With funding gap closed in ETB	Spend per Head of Population with funding gap closed in US \$	Spend Per head of Population funding gap not included in ETB	Spend per Head of Population with funding gap not included in US \$
Tigray	330	14.57	234	10.34
Afar	200	8.83	178	7.84
Amhara	373	16.48	355	15.69
Oromia	266	11.75	253	11.17
Somali	92	4.08	63	2.79
Benshangul Gumuz	252	11.12	238	10.52
SNNPR	251	11.07	234	10.35
Gambella	366	16.17	355	15.69
Harari	665	29.34	581	25.67
Dire Dawa	367	16.21	360	15.90
Addis Ababa	452	19.94	390	17.23
Federal				

Spend per head of Population: Consequently Pastoral Health Extension Plan (PHEP) formulated

# Department of Nutrition Allocation (Malawi)

Nutrition Allocation 2013/14 to 2017/18



Data presented to a meeting of 50 MP's, as evidence, so in Malawi Hansard

# 2017/18 DNHA Allocation (Coordination)

- DNHA's budget allocation has increased by MWK 34 million from 2016/17 to 2017/18;
  - 10.4% increase
  - But inflation was 14.6% in April 2017 and 15.8% in March 2017
- Government of Malawi is to be congratulated on increasing the nutrition budget allocation to DNHA for coordination to MWK 373 million.



Did not disclose interest in Infracon: Hiwa

"I can confirm he was dismissed and served with a

According to a source who attended the hearing, Hiwa was found guilty from three out

disclosed his interest in Infracon when he mentioned Infracon during the identification process. ■

sometimes feel we are in a state of capture as a nation in terms of procurement of public goods." The Auditor General could not pick his phone while the spokesperson for the National Audit Office is said to be out of the country.

The Director of Public Prosecutions (DPP) whose office authorises prosecution of suspects in alleged malfeasance has previously accused State investigators and prosecutors of playing tricks with evidence mostly to protect suspects.

In her report to the Legal Affairs Committee (LAC) of Parliament which our sister paper The Nation saw in December last year, DPP Mary Kachale explained that prosecutors conspire with investigators to engineer acquittals or discharges from court cases by purposefully excluding crucial evidence that undermines cases and the State push for a conviction.

She said in the report that those being protected mostly include civil servants who were office holders in the notorious lootings that happened between 2009 and 2014.

Menyani said the release of the names was a breakthrough in the matter but bemoaned the level of secrecy in procurement in government institutions.

The forensic audit for the financial years 2009-2014 was carried out in three phases; in the first phase, PricewaterhouseCoopers acted on behalf of the government but

# Only K729/head for public health service access

FATSANI GUNYA  
STAFF REPORTER

Government has come under fire for allocating a huge chunk of the Ministry of Health (MoH) budget to the ministry headquarters at the expense of dwindling public health service.

Treasury has, in this 2017/18 National Budget estimates, allocated about K74.1 billion to the ministry, which represents 6.32 per cent of the total budget estimates for the fiscal year.

However, ministry officials have bemoaned deep cuts made to the ministry, saying this will negatively affect operations of public hospitals.

Director of planning at MoH, Emma Mabvumbe, earlier warned the Parliamentary Health and HIV Committee that the ministry's estimated budget "was too little to cater



Zimpita (holding the microphone) stressing a point during the budget analysis presentation meeting

But the per head allocated figure further shrinks if the K2.5 billion allocation going to

82.3 percent, leaving just 17.7 per cent for operational costs.

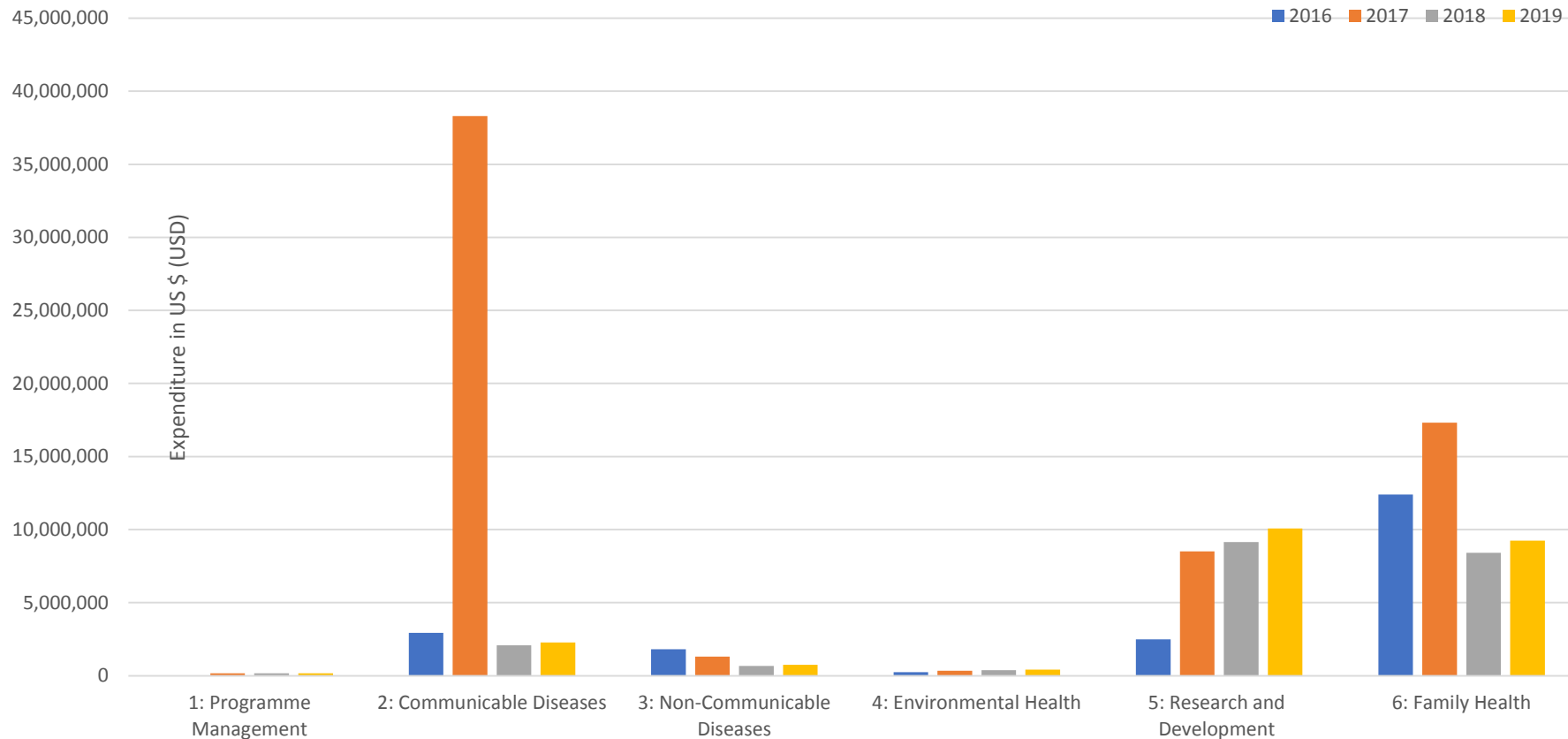
On the ministry's Medical

(KCH) has the highest allocation at K58.9 million and is closely followed by Mzuzu Central Hospital (MCH) which has been

PHOTOGRAPH BY NATION

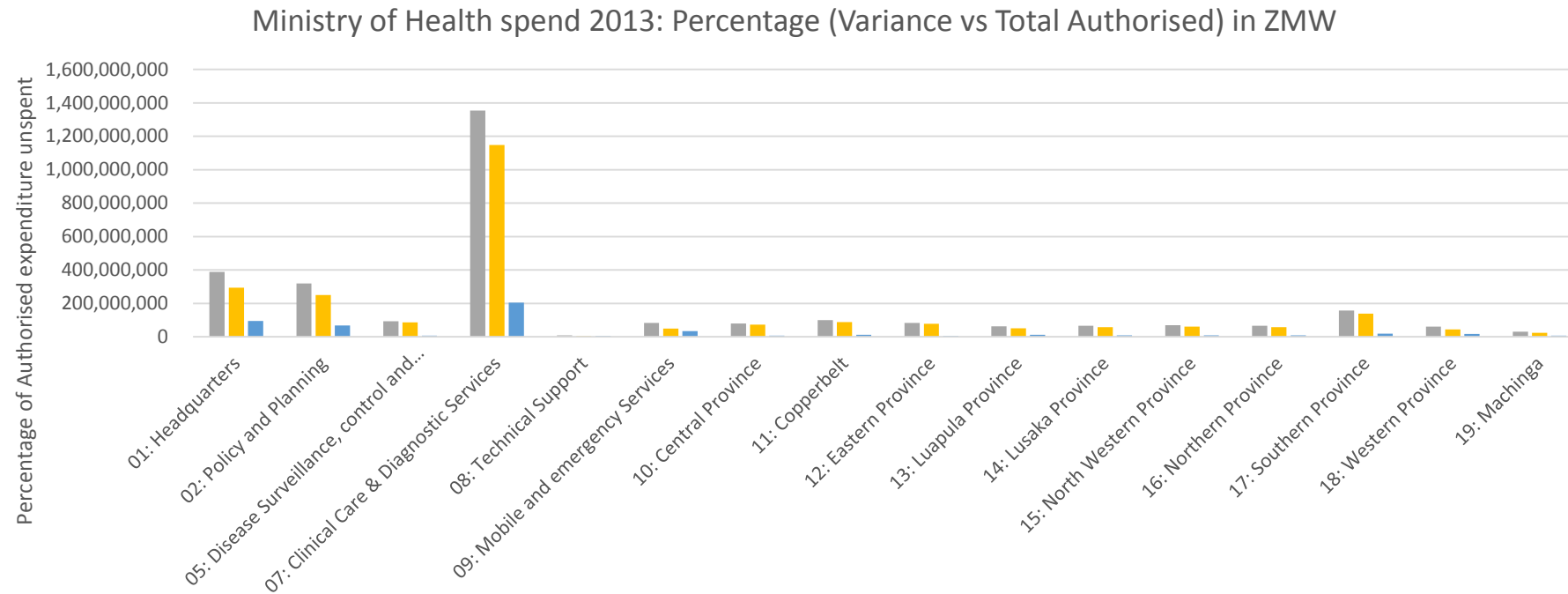
# Zimbabwe Health Budget analysed.

Public Health: Individual Sub-programme Budget allocation 2016 - 2019



Nutrition is within the Family Health allocation: Analysis across programmes

# Zambia: MoH 2013 Budgeted vs Actual (ZMW)



GRZ MoH underspend = 17.9%  
 Highest Underspend - clinical care and diagnostic services.  
 Nutrition – Very small allocation

Headquarter Programmes and Provincial Allocations unspent



■ Total Authorised Expenditure ■ Actual Expenditure ■ Variance

# District Budget Analysis – Indonesia

- Work in Progress
- Looking at District (Kabupaten) budget and equating the budget allocated compared to data on disease incidence and numbers of malnourished children?
- What is the spend per beneficiary for individual disease or spent on supplementary feeding.
- Used to inform dialogue with Local Government; related to their performance indicators
- Allocation capital cost vs Operational budget (8 – 12% of budget)

# Lessons Learnt

- Lessons learnt can be split by the following categories:
  - Process and Procedure
  - Methodology
  - Advocacy
  - Others

# Some Lessons Learnt – Process and Procedure

- A full budget analysis is useful as it provides a critical context; what are the other identified spending /funding priorities. How does nutrition compare to MCH?
  - Time taken for full budget analysis – MoH 100 pages of data: 3 days
- Having CSO staff analyse and present the data analysed; very popular with MP's in Malawi (and elsewhere). **Devolve to the lowest denominator**
- How is the budget for nutrition composed? How much is allocated for travel, stationary, utilities and vehicle running costs – can determine how operational the department is.
- Need to consider the budget demands throughout the financial year: at budget formulation, at budget review....

# Some Lessons Learnt – Process and Procedure

- To meet the finance bill deadline, a budget analysis has to be undertaken and delivered within a week (or less)
- To meet tight deadlines, the process of analysis and methodology of analysis needs to be clear and highly organised, intense and target oriented. Resources allocated; people with the requisite skills (data entry and data analysis), computers, and no distractions
- Tracking budget expenditure at a District level is difficult and time consuming. Need to develop a cost effective methodology. But the budget allocated vs actual allocation is a key figure and variable.
  - Working on this in Indonesia and Ethiopia

# Lessons Learnt - Advocacy

- Need to have an advocacy strategy to guide the advocacy process, otherwise, it becomes chaotic, and focus is lost. Combined with an information and communication strategy?
  - The lack of an advocacy strategy will mute the impact of your data.
- Normally a quiet period from budget presentation to annual budget review or budget formulation; need to consider an advocacy moment e.g. Child budget
- MP's are hungry for information, irrespective of political party; a constituency focus is always a winner.



# Some Lessons Learnt – Advocacy

- Need to consider what to present to MP's, to donors, to the public at large; each is different and each has different investments. E.g. Donors match Government; to what donors are funding
- Providing Government, donors and CSO with charismatic numbers; e.g. Allocation per head of population for nutrition specific interventions:
  - Headline grabbing.....
- Budget analysis; data use is unique to each country, as the budget data is presented differently, so is used differently.

# Lessons Learnt - Methodology

- Devolve expertise to the local level; the focus is on building CSO staff capacity, a means of circumventing the Regional and District staff and HR capacity constraints
- Developing an easy to understand analytical methodology is essential. Excel skills can be poor. To have a very basic spreadsheet, that places data in a matrix (Basic = no drop down menu's, no macro's, but you will need to protect the formulae
- Need to train a cadre of staff, who can undertake the data entry and analysis. This takes time.....needs to be congruent with the Financial year and the budget cycle. Talking about the budget when the Government is talking about the budget is good. Talking about the budget out of season is a waste of time.

# Lessons Learnt - Others

- Knowing when your budget findings are important: when the Ministry of Finance phones you up, questioning a fact (Malawi), When MP's summon Civil Society to present budget evidence (Malawi and Zambia), when donors request a briefing (Malawi), when the press uses the budget analysis output in unsolicited articles (Malawi and Zambia)
- Monitoring and evaluation is important, but monitoring advocacy is a bit different to the usual advocacy.

# Thank you; Any Questions

Hugh Bagnall-Oakeley, Senior Hunger policy adviser, Save the Children (UK)

Email: [h.bagnall-oakeley@savethechildren.org.uk](mailto:h.bagnall-oakeley@savethechildren.org.uk)

Twitter: @Hoboa8111