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About SPRING
The Strengthening Partnerships, Results, and Innovations in Nutrition Globally (SPRING) project is a five-year USAID-funded Cooperative Agreement to strengthen global and country efforts to scale up high-impact nutrition practices and policies and improve maternal and child nutrition outcomes. The project is managed by JSI Research & Training Institute, Inc., with partners Helen Keller International, The Manoff Group, Save the Children, and the International Food Policy Research Institute.

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Abstract
Despite recognition that creating and sustaining financial support for nutrition is critical, nutrition advocates lack access to accurate and timely financial data. In response to this challenge, the USAID-funded Strengthening Partnerships, Results, and Innovations in Nutrition Globally (SPRING) project has developed a tool that will help nutrition stakeholders learn where the funding is, understand existing resource gaps, and advocate for adequate budgets. This guide provides necessary background information for undertaking the budget analysis process, which identifies and analyzes nutrition allocations using a Microsoft Excel-based Budget Analysis Tool that can be found on the SPRING website here: www.spring-nutrition.org/budget-tool.

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ACRONYMS

IBP  International Budget Partnership
JSI  JSI Research & Training Institute, Inc.
PBN  Pathways to Better Nutrition
PER  Public Expenditure Review
PETS  Public Expenditure Tracking Survey
SPRING  Strengthening Partnerships, Results, and Innovations in Nutrition Globally project
SUN  Scaling Up Nutrition
UNICEF  United Nations Children’s Emergency Fund
USAID  United States Agency for International Development
INTRODUCTION

The Scaling Up Nutrition (SUN) Movement’s 2013 Progress Report pointed to the importance of in-country resource availability and mobilization, and highlighted the challenges countries face in tracking resources destined for nutrition programming (SUN 2013a). The success of national nutrition plans relies heavily on adequate funding, but because of its multi-sectoral nature, planning and budgeting for nutrition work is not easy. In addition, despite recognition that creating and sustaining financial support for nutrition is critical, data on nutrition allocations remain limited. Nutrition advocates lack access to accurate and timely financial data, which impacts their ability to ensure adequate nutrition resources.

To address these important gaps, SUN developed a three-step approach to report on nutrition-relevant allocations in national budgets. In addition, based on SUN’s approach, the USAID-funded Strengthening Partnerships, Results, and Innovations in Nutrition Globally (SPRING) project has developed an easy-to-use tool that breaks SUN’s three steps into seven detailed actions. Like SUN’s approach, SPRING’s tool is designed for nutrition stakeholders, to help them determine where the funding for nutrition is, understand existing resource gaps, and advocate for adequate budgets.
This user’s guide provides necessary background information for undertaking the budget analysis process, which identifies and analyzes nutrition allocations using a Microsoft Excel-based Nutrition Budget Analysis Tool available for download on the SPRING website at www.spring-nutrition.org/budget-tool. The tool was designed for government officials, members of civil society, and other nutrition stakeholders to estimate the amount of funding available for nutrition programming within a ministry, unit, department, or district. The tool can be used across multiple ministries or donors to provide a more comprehensive picture of national nutrition allocations, or can be used within a single organization.

While the process detailed in this user’s guide is not the only option for tracking nutrition financing commitments, it is one that can be completed in varied resource settings and will result in validated estimates of funds available for nutrition work. To carry out this exercise, we recommend forming a budget analysis team of one or more people with experience in budget analysis, nutrition planning, and nutrition advocacy.

**ORGANIZATION OF THIS USER’S GUIDE**

- Before starting the analysis, review the “Budget Terminology” section directly below to familiarize yourself with basic budget terms used herein. These terms will also be useful in conversations with budget or planning staff.

- The “Technical Background” section will help ensure that you are familiar with the basics of budget analysis and nutrition, and are ready to begin the exercise.

- The “Budget Analysis Process” section includes seven steps and provides a guide for budget tracking, which can point you to what funding has been allocated for implementation of nutrition activities.

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1 This user’s guide uses the term “ministry;” however, this tool could be used for analysis of a national, district, unit, or department budget. To ensure the quality of data and avoid duplication of effort, it is important to clarify the parameters or reach of this analysis before you begin the process.
• The “Using the Budget Analysis Tool” section will walk you through SPRING’s Budget Analysis Tool, and provide descriptions of the various tabs and columns, as well as examples of how to use the tool.

• SPRING relied heavily on the wealth of existing knowledge around budget analysis and nutrition to do its work, and links to these resources are shared throughout the document. The “Resources Center” section at the end of this document lists all relevant links for easy access. You can also find this information in the “References List.”

• The Excel-based “Budget Analysis Tool” is available for download separately from this user’s guide. It has been developed to be used for both data collection and analysis.

BUDGET TERMINOLOGY
To collect the right data and obtain results, you will need to know certain characteristics of each budget line you include in the tool. The list below provides descriptions of key terms you will need as you proceed with this analysis. Although the list does not include all budget terms, it will help you get started and is especially useful for the data extraction step of the budget

Box 1. Where did the Budget Analysis Tool come from?
The “Pathways to Better Nutrition” (PBN) case study, being conducted by the USAID-funded SPRING project, is following the rollout of national nutrition plans in Uganda and Nepal over a two-year period (2013–2015) and over two budget cycles (2013/14, 2014/15) to explore the prioritization and funding of nutrition interventions. This tool builds on budget analysis efforts undertaken in the course of the study (SPRING 2015). Resources and findings, including further details on budget analysis methodology, are available on the SPRING PBN webpage. SPRING’s budget methodology for the study is based on the SUN three-step process, details of which are on the SUN budget webpage.
analysis process (Step 4). Throughout the text, these key terms have been italicized to remind you to refer here for the definition. These terms will also be needed to complete the Budget Analysis Tool.

**On-budget:** Funds are run through the Treasury. For donors, this means that their funded activity receives a government program or project code, and is included in government planning and budget documents.

**Off-budget:** Funds are run outside of the Treasury and are not included in the regular government budget.

**Integrated:** 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.

**Stand-alone:** The budget line includes only nutrition-relevant activities, so nutrition-relevant activities make up the total amount reflected in the budget line.

**Nutrition-specific:** These are interventions that directly address the causes of malnutrition, including care, health, and feeding practices. These activities are often addressed within the health sector. Unless you have a good reason to do otherwise, nutrition-specific interventions can be defined as those listed in the 2013 *Lancet* series (Bhutta 2013):

1. Pre-conception folic acid supplementation or fortification
2. Maternal multiple micronutrient supplementation
3. Maternal balanced energy and protein supplementation

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**Box 2. Looking for related work?**

The 2014 *Global Nutrition Report* described efforts to track nutrition financing in Guatemala, Madagascar, and Tanzania (IFPRI 2014). The SUN webpage on budget analysis includes updates on ongoing country efforts to track financial allocations for nutrition.
4. Maternal calcium supplementation
5. Promotion of breastfeeding
6. Appropriate complementary feeding
7. Vitamin A supplementation
8. Preventative zinc supplementation
9. Management of severe acute malnutrition
10. Management of moderate acute malnutrition

**Nutrition-sensitive:** These are interventions that indirectly address the causes of malnutrition, including food security/availability, resources for feeding and caregiving, and access to health services. These activities are often addressed in sectors such as agriculture, education, social development, and trade. Practically speaking, nutrition-sensitive interventions may encompass all those activities that are nutrition-related, but are not in the list of nutrition-specific activities above.
TECHNICAL BACKGROUND

BUDGET BASICS
Having appropriate budget support is necessary for planned activities to meet their intended goals. The budgeting process allows policymakers, implementers, and decisionmakers to prioritize areas they view as important. Figure 1 outlines the basic budget process, which often begins well before a budget is finalized and continues throughout the budget cycle.

Knowledge and understanding of a budget and budget development process is an important part of this activity, which is why you should have someone on your team with a good understanding of the budgets you will be analyzing. To familiarize yourself with the budgeting process and documents in your ministry, read “Get to know your budget!” (Box 3) and consider the questions below. Use this information to define who should participate in the budget analysis process and how you can collect appropriate data. Try to understand how the generic budget cycle in Figure 1 looks in your situation.

- Who from your ministry is involved in each stage of the budget cycle?
- What budget documents are used for planning within your ministry?

Box 3. Get to know your budget!
The International Budget Partnership (IBP) has a list of 20 key questions about your budget that are a good starting point (IBP 2014).

For more information on budgets and how they work, see IBP’s A Guide to Budget Work for NGOs (IBP 2001). It is a great introduction to the basics of budgeting, and includes a full list of resources at the end of the document.
• How is the budget structured? What challenges might you face in identifying budget lines that are nutrition-relevant?

• At what point in the budget cycle do nutrition advocates have an opportunity to push for additional funding or attention for nutrition?

The analysis conducted with the Budget Analysis Tool will help you understand where nutrition money sits in your budget and how much exists. These findings can also inform nutrition stakeholders who are advocating for adequate resources. “Digging into Budgets” (Box 4) has more ideas about how to use data analysis to explore nutrition throughout the budget process.
Box 4. Digging into Budgets

There are several ways to collect and analyze data related to budgets, but this tool focuses on budget tracking. We have included additional references here for readers interested in learning more about costing, expenditure tracking, or audits. Deciding which of these types of analysis is most appropriate for your intended goals is an important first step. Each of the processes listed below explores different parts of the budget cycle (Figure 1).

- **Costing**: Estimate the amount of money necessary to meeting national nutrition goals (completed before or during budget planning). The OneHealth Tool, developed by the UN Inter-Agency Working Group on Costing, is a good example of a widely used costing tool for health interventions (WHO 2015b). The World Bank also authored a report that looks at the issue of costing specifically for nutrition: **Scaling Up Nutrition: What Will it Cost?** (The World Bank 2010).

- **Budget Tracking**: Analyze the amount of money allocated to implement nutrition activities (completed before or during budget negotiation).

- **Expenditure Tracking**: Identify the amount of allocated money that was actually spent on nutrition activities. Note that if expenditure figures are recorded, you may be able to adapt SPRING’s tool to conduct expenditure tracking (completed during or after budget implementation). A common tool both tracking and auditing expenditures is a Public Expenditure Review (PER). Tanzania was the first country to have a **PER for nutrition**, National Health Accounts look at expenditures within the health sector.

- **Audit**: Track why nutrition funds did not reach their intended destination (completed during budget review). Public Expenditure Tracking Surveys was designed by the World Bank to inform public financial management practices and can be used to audit spending of nutrition funds (The World Bank n.d.).
NUTRITION ACTIONS

Stunting and wasting are universal measures of undernutrition. In their seminal framework identifying the causes of undernutrition (Figure 2), UNICEF identified three underlying causes: inadequate care and feeding practices, household food insecurity, and an unhealthy household environment and inadequate health services (UNICEF 1990). These are shaped by the context of each country (basic causes) and impact dietary intake and disease, which are considered immediate causes of undernutrition.

Given the complex causes of malnutrition, efforts to reduce it are also complex, and must address many different factors that influence nutrition. The 2013 *Lancet* series on maternal and child nutrition outlines key actions to be taken to achieve optimal nutrition. These interventions fall into two categories, which you will use for data extraction in Step 4 of the budget analysis process: those that directly affect nutrition (*nutrition-specific*) and those with an indirect effect on nutrition (*nutrition-sensitive*).

The challenge with these actions when it comes to calculating how much is allocated to and spent on nutrition, through a budget analysis exercise, is that they are most likely spread across budget lines and sectors. A comprehensive effort to identify, validate, and analyze relevant activities, as described here, will require a great deal of interaction with day-to-day implementers and planners.

Box 5. Looking for more details on nutrition?

The 2008 *Lancet* series and 2013 *Lancet* series on nutrition are great summaries of the current state of nutrition thinking. In addition, the [SUN website](https://www.sunmovement.org) is the home to information about current country efforts to reduce malnutrition. Finally, ask if your country has a national nutrition plan, nutrition strategy, or any nutrition reports available – these can be great sources for country specific information.
Figure 2: UNICEF Conceptual Framework of the Determinants of Nutrition

![Diagram showing the UNICEF Conceptual Framework of the Determinants of Nutrition](image)

Adapted from UNICEF, 1990.
THE BUDGET ANALYSIS PROCESS

SPRING’s seven-step process (Figure 5) is described below. This process should be viewed as a team effort, owned by the government and to benefit government efforts to improve nutrition. While the team conducting the analysis may include external agencies and/or consultants, it should not be viewed as any one individual’s or external group’s activity.

**STEP 1: Define the scope with colleagues:** The team analyzing the numbers will need to determine what the focus will be: internal ministry planning for nutrition? cross-ministry accounting? national or global advocacy? Each option is valid, but will influence the scope of your work as well as the financial and human resources required to complete the work.

Within the team you need individuals with experience in budget analysis, as well as individuals with relationships or the ability to build relationships with representatives from the sector, ministry, department, or unit of focus. These individuals will need to help validate the data included in your analysis. Interview skills can also be a valuable resource for the team.

**STEP 2: Meet with stakeholders:** Because budget analysis can be difficult to comprehend, it is important to identify potential data users and determine early on their particular needs and priorities. When your analysis is complete, who else will you want to share it with? Ideally, anyone who will use your data and findings should be fully aware of the process and comfortable with the methodology before you begin. The objective of this preliminary meeting is to gain agreement on the following:

- the scope of the activity and intended outcomes
- description of the methodology
individuals to contact for data validation

• key documents for data analysis.

**STEP 3: Gather documents:** The level of detail in the documents you choose will affect your analysis. Each budget line will need to be categorized based on whether it is *nutrition-specific* or *nutrition-sensitive*, as well as by type of activity and relevant nutrition goals. Using more detailed documents at this stage will simplify the process of data validation and help you to generate more robust findings. It is important to note that your ministry may be receiving government and donor funding to do its nutrition work. Follow directions in the tool to properly document this “non-budget” donor funding so that you can disaggregate by funder. Although you should seek feedback from your stakeholder meeting to identify documents to use, two main sources of documents include:

• **Budgeted workplans:** These are ideal, since they include detail on program implementation; however, these may not always be available.

• **Sector or ministry budgets:** These are usually public documents and can also be used, but you will need to meet with your colleagues to tease out details from line items that involve multiple activities.

**STEP 4: Extract Data:** It is with this step that you begin to use the Budget Analysis Tool. The first thing to do is to identify the nutrition-related actions (or activities, interventions, strategies). If there is a national nutrition plan (or multiple nutrition plans or strategies for multiple ministries) that defines nutrition actions, you should use those plan objective codes and keywords to guide the extraction process. If such a plan does not exist or does not include specific
actions for nutrition, you will need to work with stakeholders to develop a list of key words to identify nutrition-related actions that will be counted in the budget analysis exercise. Annex B of the SUN Movement’s *Budget Analysis for Nutrition: A Guidance Note for Countries (Update 2017)* and their *Methodology and Guidance Note to Track Global Investments in Nutrition* provide lists of actions that could be used (Fracassi 2017; SUN 2013b). You can keep track of your keywords in the “Keywords” tab of the Budget Analysis Tool, which will automatically create drop-down list of those plan reference codes or keywords for standardized use in the data sheet and summary sheet.

Next you will need to review all budget documents for any line items that include the nutrition-related actions mentioned in the plan(s) or keywords you have identified. For all such line items, complete “Section A (green columns)” found on the “Data Sheet” tab of the Budget Analysis Tool. Additional information on how to complete enter this information into tool can be found in the section titled “Using the Budget Analysis Tool” of this guide.

**STEP 5: Validate Data:** You may or may not be familiar enough with nutrition-relevant line items identified through the data extraction to complete the final categorization and weighting on your own. Inviting your colleagues from the ministry you are analyzing to validate the data you collect allows stakeholders to verify the information from your data extraction and provide contextual details that are not available in the budget documents. Reach out to people who are familiar with your ministry’s nutrition portfolio and budget, which may require speaking with contacts from both technical and planning/budgeting units. Through discussions with these contacts, fill out or update Section B (blue columns in the Budget Analysis Tool) of the “Data Sheet” tab for each nutrition line item. Suggested steps include:
• Before the meeting, provide your contact person(s) with the data you extracted in Step 4 so they have time to prepare and gather any additional required information.

• If they are not familiar with this activity, begin your discussion with an overview of the activity goals, a description of the methodology, and some examples of how you plan to use the data.

• Using the “Data Sheet” tab from Step 4, verify each column of data for each line item. Fill in and/or revise Section B, explaining any changes in the notes section and updating the data sources as needed.

• Make sure to take detailed notes during your discussions, since the information they give you as context to the information included in the Budget Analysis Tool may be useful as you explain your final results.

• Ask your contact(s) if there are any line items missing from your data extraction that need to be included in the final data analysis.

• Encourage your contact(s) to get in touch with you to share any additional information, questions, or concerns.

**STEP 6: Finalize Results:** The Budget Analysis Tool will help you to generate some basic results. The “Summary Sheet” includes budget allocations by source, sensitivity, and keyword or nutrition plan reference. Depending on your comfort level with Excel, you can go even further to create additional figures, graphs, and tables based on the exact needs of your audience. See Figure 3 for examples of what analysis by donor (top graph) and analysis by allocation and expenditure (bottom graph) might look like.
Figure 3: Example Output from Budget Analysis

- **International development Association**: $784,760
- **United Nations Office for Project Services**: $712,877
- **Global Fund for HIV, TB & Malaria**: $191,400
- **Joint (multi-basket) funding**: $827,520
- **Total Allocations**: $1,534,800
- **Total Expenditures**: $1,193,409

Allocations and Expenditures by Year:
- **2070/71**: $735,441, $443,235
- **2071/72**: $958,142, $678,131
- **2072/73**: $1,012,896, $865,135
STEP 7: Share and Use Results: Once you have the results, they can be used to improve decision making regarding funding allocations and expenditures for nutrition. There are three complementary ways in which findings from nutrition budget and expenditure analysis can be used (Figure 4).

To do this, reach out to the stakeholders you met with in Step 2 to share your findings directly. You can gather to present results, discuss findings, or advocate for additional nutrition funding. Such meetings will also give you an opportunity to address questions stakeholders have about the results or methods, empowering them to become active users of the data and conclusions.

Look for other ways to share your findings, including presentations to civil society or advocacy groups that may also be interested in the results. In addition to sharing the quantitative output of this tool, think about including qualitative information gathered during the budget data validation phase. For example,
information about perceived barriers to nutrition work or about preferences for working in a particular area of nutrition may help explain some of your findings. Such information can help people understand what they are seeing and better appreciate how to use your findings to advocate for increased nutrition financing.

Figure 4. Three Ways to Use Findings from Nutrition Budget and Expenditure Analysis
Figure 5: Steps of the Budget Analysis Process

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Box 6. Want to keep going?

This tool and process for budget analysis are only the beginning of what you can do to track nutrition financing. Once you feel comfortable with the analysis outlined above, consider reaching out to nutrition stakeholders for ideas of additional analyses that may be helpful to them. Here are a few ideas:

- Track actual expenditures for those budget allocations identified in this activity. While expenditure data can be difficult to track, knowing how much of allocated money is spent on nutrition is a natural next step to this exercise.

- If you have a costed plan for nutrition within the ministry whose budget you are analyzing, compare the available resources to the resources needed to implement the plan. How do they compare?

- Track nutrition budgets at the subnational level. Are certain districts, states, or regions interested in knowing more about their local spending? With some changes to the budget documents you use for data extraction, this methodology can help address those questions.

- Compare nutrition budget allocations over time. Stakeholders may be interested in knowing how budget allocations change from year to year. Remember to take inflation into account when you are comparing data over time. This Guide to Understanding and Using Inflation can help you get started.
USING THE BUDGET ANALYSIS TOOL

The actual tool for your budget analysis can be opened and used in Microsoft Excel. You will populate the tool throughout the data extraction and data validation phases outlined above.

COVER SHEET TAB

The Cover Sheet tab provides basic instructions for use, as well as a reference to this user’s guide. To help with version control, this tab also includes a space for typing in the date the last update to the file was made, as well as the name of the person who made the update. Additionally, saving different versions under different file names as you make updates can help to keep track of your process and data.

KEYWORDS TAB

The Keywords tab should be used to maintain a final list of the nutrition plan interventions or keywords used to conduct the data extraction that you developed in Step 5. The Keywords used for this exercise should be meaningful sub-categories that you would want to use for analysis of allocations. The most straightforward approach to creating your keyword list is to use the wording from your national nutrition plan’s set of objectives. In the case of Uganda, there were 5 main objectives, 13 numbered sub-objectives, and 66 sub-activities. Because we could not get data at the level of activities, we tracked allocations by the objective and sub-objective level for our PBN analysis. In lieu of a national nutrition plan, relevant sets of keywords may be aligned with the 10 *Lancet* nutrition-specific interventions, for instance, or with priority interventions defined by the government (e.g. anemia prevention, exclusive breastfeeding, SBCC).

Once you have completed this tab, the information will automatically become available as a drop down list in the “Data Sheet” tab. This will then
populate a table on the “Summary Sheet” tab that analyzes allocations by each keyword/plan reference code.

Note: When using the SUN guidance note for countries for ideas on keywords, that the “Sectoral Domains” are not themselves keywords, but rather are equivalent to the Sectors or Ministries you will define elsewhere (SUN 2017).

DATA SHEET TAB

The Data Sheet tab is designed to be filled in during the data extraction process (Section A, the green columns in the tool) and data validation discussions (Section B, the blue columns in the tool). Additionally, you should use the orange “Notes” column to keep track of any additional information relevant to understanding each budget line.

Instructions for filling in columns included on the Data Sheet tab:

Section A: Columns to be completed during data extraction (green columns)

- **Project Name**: Use the official name so you can easily refer to the data in your source documents, since budget documents may vary in how they identify projects/programs. This could be an official project name if each project has only one budget line, or you may need to include additional information to identify the activity, output, or input to which the budget line refers.

  Note: If this project has several different forms of funding (for instance both donor and government funds), you may need to split it out over several rows.

- **Project Code** (optional): Include any official codes that will allow you to easily refer to the data in your source documents, since budget documents may vary in how they code projects/programs. This column is not needed if your budget documents do not include codes for projects or budget lines.
Data Source: It is important to record the source of your data to allow you to check your work, replicate the process, and support your findings. Be as specific as possible and include the year and page numbers of the data source, if possible. For example, you can write the title from the cover or first page of your source, such as “Estimate of Expenditures, FY 2016/17, page 365.”

Description (optional): Record additional information describing the project and/or funding stream. While this is optional, a detailed description of each budget line will help to identify projects with vague or repeated names.

Ministry: Record the overall implementing body that manages the project. Remember that although the user’s guide uses the term “ministry,” this tool could be used for analysis of a national, district, unit, or department budget. Use this column and the next (“Unit”) to ensure that your data collection and analysis includes the items you intended to capture. If you are including off-budget data, which is not run through the government, then leave this cell blank.

Unit (optional): If you are interested in reporting results for your ministry by different units or departments that manage nutrition projects, record the name of the unit or department here.

Example: Within the Ministry of Health, the Communications Department may manage the nutrition messaging project, while in the Ministry of Agriculture, the crop production unit may manage a fruit value chain project.

Sector: Use sector names that are familiar to your audience (e.g., education, health, agriculture) and are drawn from your budget documents. This is applicable to both on- and off-budget funds, as it relates to the topic of the work rather than the implementing body.
**Funding Source**: In this column you will indicate if the funding for each project comes from an “External” donor or “Government” source. If one project receives funding from multiple sources, you should give one row for each funding source so that you can disaggregate these separately in your summary analysis. Most government budgets will clearly state which funds come from government and which funds come donors, along with the names of the donors contributing.

*Example: If a nutrition messaging project receives $100,000 from government sources and another $50,000 from donor sources, you should include information regarding government funds in one row and information regarding donor funds separately in a second row.*

**Donor** (if applicable): If the funding source is “External,” enter the name of the donor here. Be consistent in spelling, capitalization, and use of abbreviations to ensure that the graph reporting external funding by donors is correct.

**On-budget or Off-budget Funds** (if applicable): External funds can be given on – and off – budget (defined on page 4). On-budget funds will be given in the official national budget and should be included in any analysis. If you also decide to include off-budget funds, become familiar with your key documents and make sure to use the most reliable source of off-budget data (usually accessed via the Ministry of Finance or other Government tracking of donor funds). You will need to check that on-budget funds are not double-listed across the official budget and this supplementary tracking of official development assistance.

In the tool, if you choose “external” under Funding Source, you will be given the drop down choices of “on-budget” or “off-budget” under the “On- or off-budget funds (if applicable)” column.
**Nutrition Plan Reference(s) or Keyword(s):** If you have populated your keyword tab, then these cells on the Data Sheet tab will have drop down lists to choose from based on what you entered. These drop down lists will ensure your wording is the same for each row, allowing for aggregation by key word on the summary tab, which will be done automatically.

**Allocated Budget for Year of Analysis:** Include the allocated budget for the entire budget line of interest here. There will be additional columns that allow you to identify exactly which portions are relevant to nutrition.

*Example: if the entire line item has a budget of $100,000 but only a portion is for nutrition, please enter the full $100,000 in this column.*

**Section B: Columns to be completed during data validation (blue columns)**

**Integrated or stand-alone:** Specify whether the entire budget line is relevant to your analysis or if only a portion of the total amount reflected in the budget line should be counted.

**Percent of Budget to Count / Amount to Count** (if applicable, only complete one column): For integrated activities, you will only count the portion of the budget line that is relevant to nutrition goals or outcomes. During data validation meetings, ask participants to provide you with an estimate of the percentage of the budget line or amount of funding within the budget line that is relevant to nutrition. Include that percentage or amount in the appropriate column. You can use either of the columns, but you should only use one per project.

*Example: During data validation meetings you learn that (a) 30% of a value chain project is relevant to nutrition and (b) $40,000 of a local government training project is relevant to nutrition. You would include 30% in the “Percent to count” column for project (a), but you would use the “Amount
to count” column to enter the $40,000 for project (b).

Specific or Sensitive: Based on the definitions on pages 4-5 in this user’s guide and the guidance by the SUN Movement referenced above, classify the budget line as nutrition-specific or nutrition-sensitive.

Nutrition-related Funding Amount: This amount is based on the amount to be counted toward nutrition, as well as the classifications. Excel will calculate this number automatically. The nutrition-related funding amount is the “Allocated budget” (section A) for stand-alone budget lines. For integrated budget lines, the nutrition-related funding amount is “Allocated budget” multiplied by the “Percent of budget to count” or “Amount to count,” whichever is available.

Notes: This can be filled in at any point of the process and will help to ensure proper documentation.

SUMMARY SHEET TAB
The Summary Sheet tab displays a basic overview of your data, so that you can easily see funding information based on the information included in your Data Sheet tab. The Summary Sheet tab is populated automatically and cannot be edited. Please think of the graphs and charts provided here as a starting point to create something that accurately reflects your data and the story you are trying to tell.
RESOURCES CENTER

Throughout this user’s guide we have provided links to websites and documents that provide more detail about each of the topics discussed. The Reference List at the end of this document includes full citations and websites for each of these resources.

Budget Basics

20 key questions (IBP)

A Guide to Budget Work for NGOs (IBP)

Guide to Understanding and Using Inflation

Introduction to Nutrition


Scaling Up Nutrition (SUN) Movement’s 2013 Progress Report [PDF]

2014 Global Nutrition Report

2008 Lancet series

2013 Lancet series

SUN website
**Nutrition Budget Tracking**

Budget Analysis for Nutrition: Guidance Note for Countries [update 2017]

SUN webpage on budget analysis

SPRING Nutrition Budget Analysis Tool

SPRING Pathways to Better Nutrition webpage

SUN DONOR NETWORK: Methodology and Guidance Note to Track Global Investments in Nutrition [PDF]

Tracking Government Investments for Nutrition at Country Level (SUN Movement) [DOC]

SUN Donor Network Resource Tracking [PDF]

Guidance Note: Step 2 (categorization) and Step 3 (weighting) (SUN Movement) [PDF]

**Nutrition Costing, Expenditure Tracking, and Audits**

The UN’s *One Health Tool*


World Bank webpage on Public Expenditure Review

Findings from the Tanzania Nutrition Public Expenditure Review

WHO webpage on National Health Accounts

World Bank webpage on Public Expenditure Tracking Survey
REFERENCE LIST


