



**KNOWLEDGE BRIEF**

# Strengthening the provision of technical assistance for the costing and financial tracking of nutrition plans

**NTEAM**  
NUTRITION TECHNICAL ASSISTANCE MECHANISM

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Through its **Nutrition Technical Assistance Mechanism (NTEAM)**, Nutrition International shares its expertise globally to support the scale-up of nutrition for the most vulnerable. Technical Assistance for Nutrition (TAN) is a project within Nutrition International's NTEAM funded with UK aid from the UK government. Through TAN, Nutrition International provides timely and coordinated technical assistance to help SUN countries, the SUN Movement Secretariat and regional coordination bodies overcome gaps in capacity, design and delivery of multi-sectoral national nutrition action plans. Taking a gender-sensitive approach, Nutrition International works to enhance the quality, scale, and effectiveness of nutrition-related programmes and policies. Through TAN, NTEAM's extensive network of experts contribute to global knowledge on effective technical assistance in nutrition by generating learning and evidence, and adopting practice that works.



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## Introduction

Nutrition International's Nutrition Technical Assistance Mechanism (NTEAM) delivers technical assistance (TA) to governments, and to regional and multi-lateral institutions. Technical Assistance for Nutrition (TAN) is one of NTEAM's projects, providing TA to 20 Scaling Up Nutrition (SUN) countries since 2016. Many SUN countries have requested support from TAN for the costing and financial tracking of nutrition actions, as both these processes are inherently complex given the multisectoral nature of nutrition plans, and the need to adapt them to each socio-political context.<sup>1</sup>

In 2019, Nutrition International worked with the Emergency Nutrition Network (ENN), a partner in the TAN programme, to conduct a review of seven TA engagements to improve the design and implementation of future TA. Since then, TAN has gathered lessons from an additional 10 TAs to develop this brief. TAN hopes this will help stakeholders meet the challenge set by the SUN Strategy 2021-2025 (SUN 3.0), which prioritizes mobilizing, tracking, and better using financing for nutrition. This brief does not provide substantive technical guidance on how to cost a nutrition plan, or how to design its financial tracking mechanism, although pointers to useful tools and guidance have been included.

The specific TA engagements that were reviewed can be found in Table 1. For more information on specific costing and financial tracking TA delivered by NTEAM under the TAN project, read about the experiences in [Kenya](#), [Ethiopia](#), [Philippines](#), and [Pakistan](#).

## What does it mean to 'cost' a nutrition plan?

Costing is the process of assigning cost estimates to interventions and systems in an action plan. Effective costing involves negotiation between multiple stakeholders for the prioritization of key actions, the sequencing of activities, and the targeting of coverage levels. Having a costed plan helps advocacy and resource mobilization for effective investments in nutrition. A well costed plan enhances budget formulation by governments and underpins the scale-up of services and interventions.<sup>2</sup> A comprehensive gender-sensitive costing exercise will consider several gender implications. Costing exercises are part of a broader institutional process that also includes multi-sectoral planning, management of implementation, tracking of resources, monitoring progress and evaluation of results.<sup>3</sup>

A number of tools and resources exist to support nutrition costing exercises, including the Lives Saved Tools (LiST), Optima, UNICEF's EQUIST and Marginal Budgeting for Bottlenecks, the World Health Organization's OneHealth, and Nutrition International's Multiple Micronutrient Supplementation Cost-Benefit Tool.<sup>4</sup>

Generally speaking, **costing** is the process of assigning cost estimates for three broad areas of nutrition interventions or systems, as outlined and contextualized in each country's national or sub-national nutrition plans:<sup>3</sup>

- **Nutrition-specific actions:** addressing the immediate determinants of nutrition
- **Nutrition-sensitive:** addressing the underlying determinants of malnutrition
- Those related to **governance and enabling environment:** information management, coordination, advocacy and communications

1 Scaling Up Nutrition Movement Strategy and Roadmap: <https://scalingupnutrition.org/about-sun/the-sun-movement-strategy/>

2 Synthesis Report: Costing the Common Results Framework (2014). Available: <http://docs.scalingupnutrition.org/wp-content/uploads/2013/02/Final-Synthesis-Report.pdf>

3 Ibid.

4 Nutrition International MMS Cost-Benefit Tool: <https://www.nutritionintl.org/learning-resources-home/mms-cost-benefit-tool/>

## What is financial (or resource) tracking?

After nutrition interventions or plans have been costed, and budgets have been formally allocated to fund them, it is critical to be able to identify and quantify the actual flow of financial resources to them, with transparency and accountability. This financial tracking requires an agreement among all stakeholders about the categories to be used for capturing information on budget execution and the development of systems for gathering that data periodically, including gender data. The choice of financial tracking methodology and level of detail depends on a number of country-specific factors including:<sup>5</sup>

- the sectors engaged in the delivery of interventions and services;
- the capacity of the public finance system to collect and analyze data;
- the level of government expertise in collating and analyzing expenditure across multiple ministries; and
- the level of expenditure that is estimated to be “off budget.”

There are several financial tracking approaches, with tools and guidance, that can be adapted and used, including those developed by the SUN Movement, the Strengthening Partnerships, Results, and Innovations in Nutrition Globally project (SPRING), Action Against Hunger, Save the Children, the World Bank and WHO.<sup>6</sup>

## Strengthening the design and implementation of TA to costing and financial tracking exercises: recommendations

The findings from this review of TAN's TAs have been organized according to the phase in the TA cycle when they should be considered, as summarized in Figure 1:

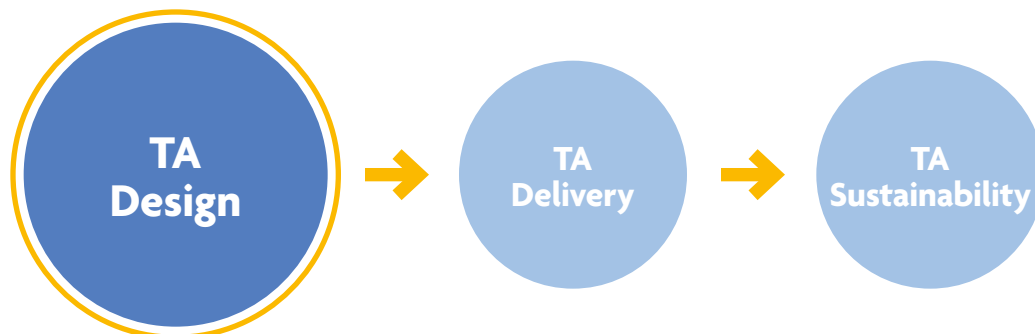
**FIGURE 1: Recommendations for costing and financial tracking TA by phase**



<sup>5</sup> Synthesis Report: Costing the Common Results Framework (2014): <http://docs.scalingupnutrition.org/wp-content/uploads/2013/02/Final-Synthesis-Report.pdf>

<sup>6</sup> MQSUN+ “Approaches for Nutrition Costing and Financial Tracking in SUN Countries” (2020): <https://mqsunplus.path.org/resources/approaches-for-nutrition-costing-and-financial-tracking-in-sun-countries/>

## Learnings to consider before delivering costing and financial tracking TA



**TA must have both high-level and technical endorsement from government.** Given the multisectoral nature of costing and financial tracking exercises, it is essential to have sign-off from senior stakeholders on the terms of reference (ToR). In addition, line ministries and technical staff must be aware of, understand, and support the TA from the outset. It is helpful to foster agreement on the number and type of indicators of a national plan to be costed or tracked, including gender-sensitive indicators informed by a gender analysis of the nutrition plan.

**The approach to costing and tracking at the sub-national level must be thoroughly informed by how the country is implementing devolution, and by the readiness of sub-national authorities.** When costing, it is important to engage with all the government entities who make budgeting and disbursement decisions, and those who implement nutrition actions. In addition, a financial tracking mechanism must fully encompass the reporting (or accountability) trail, namely where funds are budgeted, which levels disburse funds, and which levels of government report on budget expenditure. The country's readiness for costing and financial tracking at the sub-national level must also be considered, which depends primarily on the capacity that exists there, and on the quality of the existing subnational nutrition plans. In the case of Ethiopia, TAN noted that many stakeholders at sub-national level were not aware of the Seqota Declaration, the very multisectoral nutrition initiative that needed to be tracked. This meant that consultants needed to first introduce the Seqota Declaration and its goals and activities before addressing the costing and financial tracking aspects. TA at the sub-national level is generally more susceptible to delays and may require government endorsement from multiple levels.

**Set a realistic timeframe for the TA.** Costing exercises and the design of financial tracking mechanisms are complex exercises that often take longer than country teams expect. They require engagement with multiple ministries, many of which have different processes for costing and tracking involving a multitude of actors who have varying levels of understanding of financial data. Thorough planning and realistic expectation-setting can help better meet the expectations of those receiving TA.

**Select TA providers with deep country understanding and relationships with stakeholders.** Team members with a good understanding of government systems and protocols and stronger in-country relationships are able to get buy-in, build bridges and identify solutions more easily. In the Philippines, the team's deep familiarity with government systems and trust from key actors enabled it to maneuver through bureaucracy with fewer barriers. Consultants' soft skills – such as consensus building, negotiation, facilitation, listening and communication – are also essential for developing a good relationship with the government, building trust and facilitating political buy-in, and for ensuring gender considerations are integrated.





**Good timing is critical, as are flexibility in ToRs and workplans.** Timing the start of this type of work is critical, as is government readiness for the TA. For example, it is important to have an approved nutrition strategy before undertaking the costing, as the costing will go hand-in-hand with the nutrition planning. Aligning the timing of the costing exercise to the national budget cycle has also proven helpful in many countries, as cost considerations were more easily incorporated into government fiscal plans and budgets. But even with a good plan, it is important to adjust TA workplans to the impact on local capacity of parallel activities, such as data collection for surveys.

**Recognize that costing and financial tracking are interdependent, and that these must in turn strengthen the overall development of nutrition policy.** The interconnections between costing and financial tracking should be explicit in the ToR, even when a TA focuses on just one or the other, as the two are inextricably linked: it is essential to understand how much is budgeted for nutrition in order to track it, and tracking existing nutrition expenses helps costing be more realistic. It can be even better to include costing and financial tracking in broader support policy development. In Kenya, Nutrition International's support to costing at the national level informed the subsequent costing of the County Nutrition Action Plans (CNAP), which in turn laid the groundwork for creating a tool for tracking domestic resource mobilization by Counties. Similarly, Nutrition International's support for strengthening the Bangladesh National Nutrition Council empowered it to start tracking nutrition expenditures across multiple government ministries. As a result, Bangladesh was able to report that government had spent 81% of the allocated budget for nutrition in 2020.

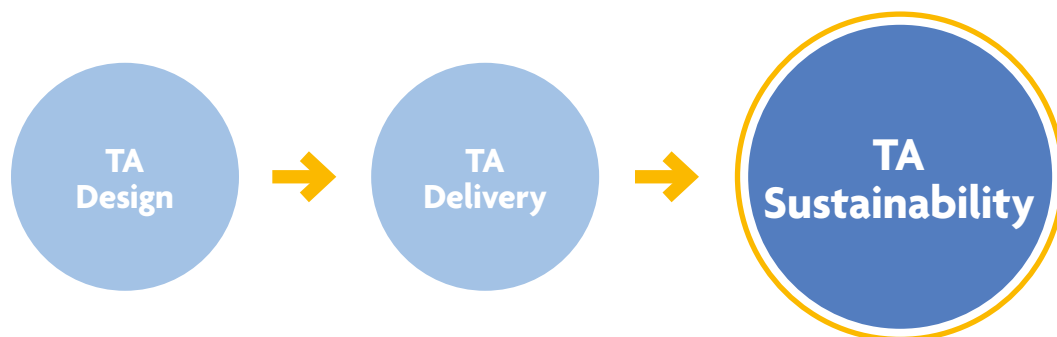
## Learnings to consider throughout the delivery of costing and financial tracking TA



**Workshops are highly useful for engaging key stakeholders.** Participatory workshops and one-on-one discussions are critical to costing and financial tracking exercises, and for ensuring the inclusion of gender considerations in costing and financial tracking processes. Sensitivities exist around sharing data – in some contexts government stakeholders were more reluctant to share information, while in others, donors or the private sector actors were less open – and workshops can help build trust. When managed well, workshops bring sectors not only to learn new concepts and develop a common understanding, but also to assume a more active role in the nutrition agenda.

**Tools must be user-friendly and localized, even if approaches are similar across countries.** New tools must be adapted to the local context, build on existing national systems, and draw on national data, whenever possible. For example, TAN's TA for costing always sources intervention activities, targets and coverage from existing operational plans, and bases activity-based costing on the true cost of delivering all components of an intervention in that given country. The ease of this process varies from country to country. In Kenya, TAN was able to use publicly available government estimates from budgets, expenditure analysis and audited reports to develop activity-based costings for nutrition plans. When data was not available, estimates were extrapolated from previous experience in costing work. Current TA supporting Kenya to develop county nutrition investment cases is using the Optima tool to calculate health impacts and cost-effectiveness. In its financial tracking TA to the Philippines, TAN adapted a financial tracking tool proposed by SUN to the government's systems. In Ethiopia, TAN designed nutrition financial tracking system adapted to local constraints. Based on user requirements and feedback, a system was designed that uses Excel and can be accessed offline, and which can later be synchronized with the centralized system whenever internet access is available.

## Learnings that can reinforce the sustainability of costing and financial tracking TA



### **Capacity development ensures that deliverables are used after the end of a TA, and that results are sustained.**

Gaps in staffing and technical capacity, as well as high staff turnover, can limit a government's ability to repeat a costing exercise after a TA has ended, and to maintain a financial tracking mechanism. It is therefore critical to develop capacity for these processes in groups of people, rather than individuals. In addition, TA should engage with the coordination mechanisms that must use the new tools, rather than just the individuals who are technically responsible for them. Because transitions and handovers are sometimes hasty, it is also important that new tools are straightforward to use and don't require significant training. Finally, capacity development should include information on the budgeting process, and on how to develop gender-responsive budgeting, and take into consideration the behavior changes required to begin using the new systems.

**Costing and tracking tools must be useful for mobilizing resources.** At the sub-national level in particular, local plans and budgets can be extremely under-funded, so costing data must support advocacy for greater investment in nutrition. For example, TAN helped several counties in Kenya use data from their recently completed costing exercises to develop CNAPs, with which they have successfully advocated for more nutrition funding.

**In-country donors must be supportive of financial tracking exercises.** In some cases, donors are reluctant to provide country-specific financial information, which limits the viability of financial tracking mechanisms. This can leave gaps in financial data, and the lack of clarity can lead to funding to be double counted, for example as both a donor outlay and an implementer's expenditure. As donors globally call for more consistent and accurate costing and expenditure tracking in nutrition, they must also lead by example at country-level.

## TAN TA engagements selected for this review

The following TA engagements, all of which included support for costing and financial tracking, were reviewed for this Brief. NTEAM remains committed to delivering the highest quality TA to support countries in scaling up nutrition, and continues to provide costing and financial tracking support along with other TA.



**TABLE 1: Outline of TAs reviewed**

COUNTRY	TIMEFRAME	OVERVIEW
<b>Bangladesh</b>	December 2018 to July 2021	<a href="#">Operationalization of Second National Plan of Action for Nutrition (NPAN2).</a>
<b>Ethiopia</b>	July 2018 to June 2020	<a href="#">Build regional level capacity for sustainable and effective nutrition financial analysis, resource tracking and accountability.</a>
	July 2019 to June 2021	<a href="#">Technical assistance to support the Seqota Declaration Implementation Senior Technical Advisor – Seqota Declaration Program Delivery Unit.</a>
<b>Indonesia</b>	July 2017 to July 2019	<a href="#">Support and build the capacity of the SUN Secretariat to strengthen the National Nutrition Portfolio and support achievement of the nutrition targets, through collective and cooperative engagement of sector partners, stakeholders and SUN Networks.</a>
<b>Kenya</b>	June 2018 to March 2019	<a href="#">Support the government to develop the second National Multisectoral Nutrition Action Plan through the development of a costing and financial tracking and resource mobilization framework, the finalization the monitoring and evaluation and accountability framework, and the review of the legal and enabling environment framework.</a>
	July 2019 to December 2019	<a href="#">Support updating and development of CNAPs 2018–2022 (seven counties supported).</a>
	March 2020 to April 2021	<a href="#">Support five additional counties to develop their County Nutrition Action Plans (CNAP) 2018–2022.</a>
<b>Malawi</b>	Sept 2018 to May 2020	<a href="#">Provide medium-term support to develop a sustainable nutrition financial tracking, accountability and resource mobilization framework aligned to the 2018–2021 National Multisectoral Nutrition Strategic Plan.</a>
<b>Mozambique</b>	April 2018 to May 2019	<a href="#">Support government and food security and nutrition stakeholders in Mozambique to formulate the National Strategy for Food Security and Nutrition (ESAN III—2018–2025) and define the key policy and legal frameworks for Food Security and Nutrition.</a>
	January 2020 to December 2020	<a href="#">Develop an overall financing and budgeting framework including mobilization of resources, tracking of allocation, and expenditures in nutrition.</a>
<b>Nigeria</b>	July 2017 to June 2018	<a href="#">Support the federal Government of Nigeria’s resource mobilization efforts for effective implementation of National Multisectoral Plan of Action for Nutrition (NMSPAN), through a systematic costing of NMSPAN.</a>
<b>Pakistan</b>	December 2017 to October 2018	<a href="#">Development of technical food safety &amp; halal food standards and regulations for articles of food under Provincial Food Safety Authority Act 2014 in Khyber Pakhtunkhwa.</a>
	October 2019 to August 2020	<a href="#">Technical assistance for strengthening of Balochistan Food Authority and development of technical and operational guidelines for implementation of food authority act.</a>
	November 2019 to January 2021	<a href="#">Technical assistance for strengthening of Azad Jammu &amp; Kashmir Food Authority and development of technical and operational guidelines for implementation of food authority act.</a>
<b>Philippines</b>	August 2016 to January 2017	<a href="#">Support the National Nutrition Council (NNC) in formulating the Philippine Plan of Action for Nutrition (PPAN) 2017–2022.</a>
	November 2017 to November 2019	<a href="#">Support to the National Nutrition Council to operationalize PPAN and advance the national nutrition agenda in the Philippines.</a>
	January 2020 to April 2021	<a href="#">Support to National Nutrition Council to accelerate implementation of PPAN and advance the national nutrition agenda in the Philippines.</a>



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