



ACF-INTERNATIONAL

AID FOR NUTRITION: Improving tracking and accountability for more impact

DISCUSSION PAPER

The momentum gained in the fight against undernutrition over recent years and the many commitments made by nutrition stakeholders in 2013 call for a collective capacity to track progress and commitments and to ensure the effectiveness of global and national responses. Most nutrition-related processes, including the Scaling Up Nutrition (SUN) Movement, the Nutrition for Growth Compact and the Global Nutrition Report, highlight accountability as a critical factor of success. However, several challenges must be taken up for these and other initiatives to achieve better accountability of global investments in nutrition.

KEY MESSAGES AND RECOMMENDATIONS:

This paper intends to discuss how the tracking of Official Development Assistance (ODA) dedicated to nutrition can foster better accountability of global investments in nutrition and improve their impact. ACF shares the following recommendations with nutrition donors and the broader nutrition community:

- Refine the tracking methodology developed by the main nutrition donors
- Develop minimum standards for the reporting of nutrition ODA
- Draw from other transparency initiatives to enhance timeliness and user-friendly presentation of the data
- Use the results of the tracking to identify and address funding gaps
- Bridge the tracking exercise with other nutrition-related initiatives

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Last year, the main nutrition donors¹ carried out extensive work to develop a common methodology to track global investments in nutrition, based on aid data reported in the OECD DAC's Creditor Reporting System² database. They also committed to publish a first estimate of their investments in nutrition by April 2014. ACF welcomes this initiative, which constitutes a decisive move towards an improved accountability framework for nutrition.

The tracking of nutrition investments addressed in this paper is an important component of accountability in the scaling up of efforts to eradicate undernutrition, albeit not the only one. Firstly, the notion of accountability also covers a wide variety of qualitative concepts ranging from progress monitoring to performance measurement and programme impact evaluation. Secondly, ODA flows are not the only resource invested in nutrition since domestic expenditure at country level account for a considerable share of nutrition investments. Thirdly, although the methodology analysed in this paper focuses on donor accountability, it is necessary to bear in mind that all nutrition stakeholders should ultimately be accountable for their actions. The SUN Movement has established mutual accountability as one of its core principles and recognises that accountability is a shared responsibility of all nutrition stakeholders: donors, SUN countries, Civil Society Organisations (CSOs), the private sector and UN agencies. Hence the necessity to foster a multi-stakeholder dialogue on this subject and to develop a standard method of tracking aid for nutrition that can be extended to all stakeholders.

This paper aims to discuss what is required for improved resource tracking of financial resources to foster better accountability of Official Development Assistance (ODA) dedicated to nutrition. It intends to be a timely contribution to the accountability debate that presents the challenges ahead and suggests some recommendations to nutrition donors and the broader nutrition community, such as to:

A. Refine the tracking methodology

- A.1. Fine-tune the methodology to allow for more accurate estimates
- A.2. Clarify grey areas to reduce the subjectivity and error margins

B. Improve and harmonise donor reporting

- B.1. Use the methodology to develop minimum reporting standards
- B.2. Draw from other transparency initiatives to enhance timeliness and user-friendly presentation

C. Build on the results of the tracking to improve the performance of nutrition aid

- C.1. Use the results of the tracking to identify and address funding gaps
- C.2. Bridge the tracking exercise with other nutrition-related initiatives

WHY DOES ACCOUNTABILITY MATTER SO MUCH FOR NUTRITION?

Increasing the accountability of nutrition aid is essential to ensure that nutrition investments worldwide deliver real results and that the momentum in the fight against undernutrition is put to good use. The tracking exercise launched by the main nutrition donors is an opportunity to make sure that the commitments made in recent years are kept. The year 2014 will see the second International Conference for Nutrition (ICN2). Twenty-two years after the first edition, which wound up with a statement that *"hunger and malnutrition are unacceptable in a world that has both the knowledge and the resources to end this human catastrophe"*, undernutrition is still behind 45% of deaths among children under five³. Despite progress, there is thus an imperative to address what the last *Lancet* series on maternal and child nutrition called *"a massive unfinished agenda."*

Focusing on accountability is all the more necessary in a sector which is often referred to as *"everybody's business but no one's responsibility"*: to date, nutrition stakeholders lack a comprehensive overview of how much assistance is directed towards the fight against undernutrition because aid data is not always available or is unusable because of poor reporting standards. The lack of information on nutrition ODA makes it difficult for CSOs and citizens to hold donors, national governments and international NGOs accountable for their efforts to tackle undernutrition, and for both donors and governments to prioritise and plan their interventions effectively.

Without accountability, it is difficult to know: i. what countries, target groups or what type of interventions are underfunded, ii. what needs remain unaddressed and iii. what the funding gaps are that need to be filled. By increasing the quality, availability and accessibility of nutrition aid data, it would conversely be possible to monitor progress in the fight against undernutrition, to hold donors, national governments and other actors accountable for their promises, to compare the results achieved against initial objectives and to evaluate how effective their disbursements have been in tackling undernutrition. This can, in turn, enable policy-makers to make better informed and evidence-based choices and plan programmes to tackle undernutrition more effectively.

Accountability can also foster better coordination and highlight

potential synergies between donors, programmes and sectors, ensuring an overall coherence of all nutrition-related interventions. In brief, better accountability of nutrition aid has the potential to make nutrition programmes more effective and could ultimately help mobilise more resources for nutrition as well as incentivise a nutrition focus in programming.

WHAT ARE THE MAIN CHALLENGES AHEAD?

As a multifaceted concept, accountability is complex to grasp and even more so to implement. In the case of financial resource tracking, accountability rests on a set of three complementary features:

1. Accuracy of tracking

Producing accurate and reliable data of nutrition investments is central to ensure the success of the accountability exercise launched by nutrition donors. Without a simple yet rigorous methodology which can stand up to scrutiny, the entire accountability target of this exercise could be jeopardised.

The challenge lies in the fact that the resource tracking methodology has to be both detail-oriented to allow for the identification of nutrition-specific and nutrition-sensitive interventions (see Box 1) and simple enough to be applied to all types of interventions. In fact, in order to materialise the concept of mutual accountability, the tracking methodology must not only win unanimous support from all stakeholders but it must also be adaptable so that it can in time be extended to CSOs, national governments and multilateral agencies alike.

BOX 1: NUTRITION-SPECIFIC AND NUTRITION-SENSITIVE INTERVENTIONS⁴

Nutrition-specific interventions (or direct nutrition interventions) address the more immediate determinants of undernutrition (such as the quality of individual dietary intake and the provision of individual health services). For the purpose of this paper, ACF defines nutrition-specific interventions as those that are included in the *Lancet*'s list of 10 proven interventions⁵.

Nutrition-sensitive interventions (or indirect nutrition interventions) address the underlying determinants of undernutrition (such as food availability or the quality of water and sanitation). This definition includes multisectoral approaches, particularly in cases where pro-nutrition activities were included in interventions carried out in other sectors such as health, education and food security. To date, the perimeter of nutrition-sensitive interventions is yet to be properly delimited by researchers, as has been the case for nutrition-specific interventions.

ACF welcomes the effort of the main nutrition donors to produce a methodology which addresses the tracking of nutrition-specific as well as nutrition-sensitive interventions and which includes periodical reviews to remedy potential methodological shortcomings. However, in its current form, the methodology proposed by the SUN Donor Network cannot provide accurate assessments of global investments in nutrition because it contains several flaws which are likely to result in overestimated or underestimated figures of nutrition aid: for instance, it considers the "basic nutrition" DAC purpose code as a good proxy for nutrition-specific interventions when previous research has shown that many interventions reported under this code do not match the definition of nutrition-specific interventions. In addition, the methodology cannot generate comparable estimates across donors, because it leaves too much to subjectivity in the identification of nutrition-sensitive interventions by failing to provide clear definitions of the criteria used to track such interventions. Thus, donors are likely to develop diverging or biased interpretations of the methodology and, whenever in doubt, to choose the option that best suits their interests.

2. Transparency

Transparency is an essential requirement of any accountability mechanism and a vital condition to ensure that the monitoring and evaluation of nutrition investments is performed in a fair and open way. In the case of financial resource tracking, transparency can be gauged through the availability, accessibility and quality of aid data.

The availability of nutrition aid data constitutes a first challenge: because undernutrition is a multi-sectorial issue spanning health, water and sanitation, food security and education, nutrition interventions can be many and varied and are particularly difficult to track. Nutrition programmes do not correspond to a single category -or even to several categories- of the DAC sector classification. Their identification thus relies on a project-by-project analysis in a very large number of purpose codes⁶.

Transparency is also reliant on the capacity of nutrition stakeholders to have access to the information and to take part in all stages of the accountability process. However, these basic conditions are not fulfilled in many countries. Given that accountability is a highly sensitive issue with many political implications, the capacity of CSOs and other nutrition stakeholders to act as watchdogs of the accountability process should not be taken for granted as it can easily be challenged by national governments taking refuge behind their sovereignty. It should be noted that the methodology developed by the main nutrition donors proposes to resort to detailed project documentation to complete the information



obtained from the OECD database. However, this could impede a proper participation of all nutrition stakeholders in the accountability process since no existing mechanism guarantees that nutrition stakeholders will get access to this type of documents.

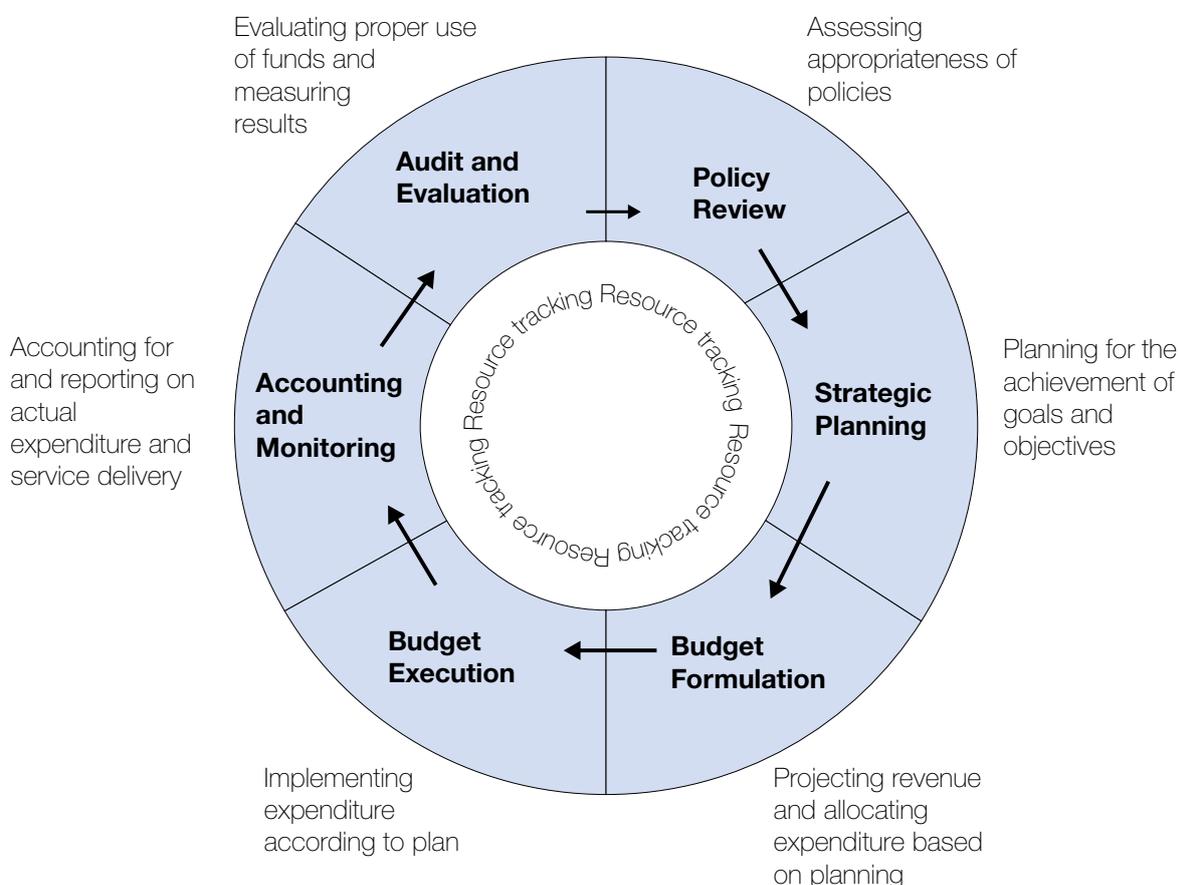
Previous research⁷ also found poor data quality (aid data reported by donors is often patchy or inadequately reported) to be a major obstacle to better accountability of nutrition aid. The problem is that when donors do not report thoroughly to the OECD DAC CRS and do not provide the necessary details in the project title and project description, it becomes difficult to judge what programmes include a nutrition component and to distinguish between nutrition-specific and nutrition-sensitive interventions. Finally, there are additional flaws in the way reporting to the OECD DAC CRS is currently done. Not only is the information often incomplete, but it is also sometimes inaccurate (some nutrition interventions are reported under different purpose codes) and not timely (the data is reported with a delay of two years). Without a minimum standard of reporting, no matter how accurate the tracking methodology

is, it will not facilitate the assessment of how much is spent on different types of nutrition interventions and hence, where the gaps are that need to be filled. Stakeholders interested in tracking aid flows and those interested in interpreting or evaluating these results should bear in mind these limitations.

3. Strategic use of data

Tracking is not an end in itself and aid accountability goes beyond publishing data on development spending: it should ultimately be oriented to increasing the performance and efficiency of ODA. Figure 1 shows how resource tracking is important at all stages of the policy and budget cycle: **I.** to assess the appropriateness of policies (policy review), **II.** to plan and prioritise programmes (strategic planning), **III.** to allocate resources, **IV.** to implement expenditure (budget formulation and execution), **V.** to account and report on actual expenditure (accounting and monitoring) and **VI.** to evaluate proper use of funds and measure results (audit and evaluation).

FIGURE 1: RESOURCE TRACKING IN THE POLICY AND BUDGET CYCLE



Source: Oxford Policy Management (OPM)⁸

However, it is still unclear at this stage if the tracking of nutrition ODA fostered by the main nutrition donors will result in more effective aid for nutrition. What is certain is that the tracking will not deliver its full promise if it is conceived as a unilateral and one-off process: accountability is better seen as a long-term process and requires systematised tools for information and dialogue with external actors. So far, this aspect has not been sufficiently taken into account: to date, the accountability debate has largely focused on the supply side (openness and quality of donor information) and has left out the demand side at the global and national levels (the ability of all nutrition stakeholders to use that information, whether to hold donors accountable or to improve the performance of nutrition aid). Concrete evidence of this is that in many countries, civil society organisations still lack the capacity to make strategic use of data.

RECOMMENDATIONS

A. Refine the tracking methodology

The SUN Donor Network is considering an annual review of the methodology to remedy its potential shortcomings. ACF calls on the main nutrition donors to plan a review as soon as 2014 and to ensure that the latter is not exclusively donor-led: in fact, a multi-stakeholder consultation allowing CSOs, UN agencies and SUN countries to provide inputs and comments on how to improve the methodology appears necessary at this stage. The review should put particular emphasis on actions designed to:

A.1. Fine-tune the methodology to allow for more accurate estimates

Tracking disbursements as well as commitments⁹

- ACF recommends that future estimates of global investment in nutrition do not focus only on commitment figures as currently suggested by the methodology, since disbursement figures are also accessible through the OECD DAC CRS database and reflect better the real level of funds invested in nutrition programmes, allowing for a more accurate assessment of funding levels.

The “basic nutrition” purpose code is an imperfect proxy for nutrition-specific interventions - In previous research, ACF has found that over the 2005-2009 period, less than 20% of all disbursements reported under this code by the main nutrition donors were nutrition-specific¹⁰. Thus, we suggest conducting a project-by-project review of all interventions reported under this code to make sure that only the 10 proven direct nutrition interventions identified by *The Lancet* are counted as nutrition-specific

interventions. Most activities which do not qualify as nutrition-specific (such as “school feeding” or “household food security”) can still be counted as nutrition-sensitive interventions.

We also advise donors to conduct a key word search and a project-by-project review on other DAC purpose codes to identify potential nutrition-specific interventions reported outside the “basic nutrition” purpose code. In fact, ACF has found in previous research that 41% of all nutrition-specific interventions implemented over the 2005-2009 period by the main nutrition donors were reported under other codes.

Extend the tracking of nutrition-sensitive interventions to other relevant purpose-codes -

ACF proposes adding the DAC purpose codes 16050 (multisector aid for basic social services) and 16064 (social mitigation of HIV/AIDS) to the list established by the SUN Donor Network to identify nutrition-sensitive interventions to make sure that no such intervention is omitted. For the period 2005-2009, ACF has identified nutrition interventions worth USD 24.9 million under these two purpose codes.

A.2. Clarify grey areas to reduce the subjectivity and error margins

In addition, the SUN Donor Network should clarify several grey areas of the tracking methodology relating to the identification of nutrition-sensitive interventions. Since donors are responsible for producing their own nutrition ODA estimates, these ambiguities could otherwise lead to diverging interpretations and inaccurate assessments.

The methodology proposes several criteria to determine if an intervention is nutrition-sensitive¹¹ but fails to properly define them. This is particularly the case for the criterion relating to the target of the intervention: while the methodology states that for an intervention to be considered as nutrition-sensitive, it must be “aimed at individuals”, a footnote points out that nutrition-sensitive interventions can also target “households, communities or nations”.

A similar problem is observed for nutrition indicators, which are also among the criteria used by the methodology to track nutrition interventions and which are not given a clear definition either. A possible solution could be for the methodology to provide a final and exhaustive list of nutrition indicators, as has been done for the nutrition outcomes.



B. Improve and harmonise donor reporting

B.1. Use the methodology to develop minimum reporting standards

Improving donor reporting of nutrition ODA should become a priority of the SUN Donor Network once the first results of this tracking exercise are disclosed. The resource tracking methodology has the merit of showing that the identification of nutrition projects is only reliant on the addition of some specific information (namely the four above-mentioned criteria: the project's target, objectives, indicators and outcomes) in the reporting made by donors. A virtuous cycle of change could thus be generated if the methodology incentivises nutrition donors to include this type of specific information in their reporting to the OECD database.

Without such information, the methodology is, in its current state, quite difficult to implement, which leads back to the problem of subjectivity and arbitrary categorisation of nutrition interventions. For instance, the distinction made between dominant and partial nutrition-sensitive interventions (with different ratios applied to these two sub-categories: 100% for dominant interventions and 25% for partial ones) is in principle praiseworthy since it allows categorising nutrition interventions depending on the intensity to which they contribute to nutrition outcomes. However, poor reporting combined with limited access to more detailed project documentation is likely to limit the ability of nutrition stakeholders to objectively track and judge nutrition interventions on the basis of these criteria.

To remedy this situation, it is crucial that nutrition donors improve their reporting practices. In this sense, a collaboration between the SUN Movement and the OECD aimed at establishing minimum reporting standards for nutrition aid could be a valuable option to consider. Since the OECD guidelines only allow reporting each project under a single purpose code, a possible solution could be to break down projects that do not have nutrition as their main component and to report each component as a separate project in the CRS database, so as to facilitate tracking¹². Another option could be for donors to provide access to the logical frameworks of their nutrition projects.

It should be pointed out that most nutrition donors have contracted out the current tracking exercise to external entities. Although this decision is justifiable from a practical point of view, it jeopardises the sustainability of the whole initiative by hampering the appropriation of the accountability process at donor level and by diminishing the incentive to improve their reporting. In the future, donors should ideally

take charge of the tracking themselves to guarantee that the tracking exercise contributes to improving donor reporting practices.

B.2. Draw from other transparency initiatives to enhance timeliness and user-friendly presentation

ACF also encourages the main nutrition donors to draw some lessons from the International Aid Transparency Initiative (IATI) in order to improve their reporting standards. Although the OECD DAC CRS remains the most comprehensive source of aid data and still presents many advantages compared to IATI, it could be usefully challenged by the latter on several aspects, for example on the timeliness of reporting or on how to make aid statistics more user-friendly and graspable.

Donors may also try to strengthen their country aid information management systems, as they committed to do at the High Level Forum on Aid Effectiveness in Busan¹³, for example by adopting systematised tools and interfaces to facilitate aid data collection from the different national operators involved in nutrition ODA. The experience conducted by France with the adoption of a computerised aid data collection interface in 2013 has shown that such systems could have a positive impact on the coverage and timeliness of the reporting.

C. Build on the results of the tracking to improve the performance of nutrition aid

C.1. Use the results of the tracking to identify and address funding gaps

Financial resource tracking should only be seen as a first step towards better accountability of nutrition aid and not as a finished agenda. ACF calls on nutrition donors to ensure that the results of the tracking will be built on with a view to enhancing the effectiveness and coherence of nutrition aid. At the moment, very little information is available on how the SUN Donor Network plans to use the data collected: as far as ACF knows, no reporting template has been transmitted to the donors, although this could greatly facilitate harmonisation and comparisons of the tracking results.

The primary use of the tracking should be to establish if the needs are met in terms of funding. Potential funding gaps (thematic or geographical) could be spotted by comparing the results of the tracking with the SUN costed plans developed by the MQSUN consortium, since the latter provide assessments of the funding needs at country level. Such an exercise implies, however, an alignment of these two initiatives given that the SUN costed plans and the

SUN Donor Network methodology currently use different systems for the classification of nutrition interventions¹⁴. The results of the tracking may also be helpful for nutrition donors acting as SUN donor convenors, who have a mandate to “*work with a wider group of donors to prioritise and harmonise investments to address critical gaps identified*”¹⁵. In fact, the SUN Progress Report 2013 has pointed out that in spite of significant progress made over the past years in analysing the costs of scaling up nutrition and mobilising resources, the “*tracking of domestic and external resources for nutrition*” still needs to be improved to “*enhance predictability, enable effective planning and strengthen accountability*”.

Another potential use for the results of the tracking could be to measure the figures of global investments in nutrition obtained from the tracking against the priorities set by the main donors and the UN agencies implicated in the fight against undernutrition (WFP, FAO, UNICEF, WHO) to detect potential inconsistencies in the allocation of nutrition interventions.

BOX 2: RESOURCE TRACKING OF DOMESTIC AND MULTILATERAL INVESTMENTS IN NUTRITION

The accountability of nutrition aid is not only reliant on resource tracking of bilateral donors’ investments. To get a comprehensive picture of the sums invested in nutrition and of existing funding gaps, donors’ resource tracking needs to be complemented with a tracking of the investments made by other nutrition stakeholders:

Resource tracking of domestic nutrition investments

constitutes an essential part of a comprehensive resource tracking system. However, few countries have so far started tracking their investments in nutrition and such an exercise is no easy task, particularly in developing and high burden countries with deficient Public Financial Management (PFM) systems. National expenditure tracking mechanisms can be based on budget analysis, Public Expenditure Reviews (PER), National Health Accounts (NHA) or Public Expenditure Tracking Surveys (PETS)¹⁸.

Multilateral nutrition ODA accounts for a large share of global investments in nutrition and should also be taken into account in a global resource tracking mechanism. This is all the more important since the methodology developed by the main nutrition donors does not take into account the contributions of bilateral donors to multilateral organisations dealing with undernutrition, as was the case in previous studies¹⁹.

Obtaining a global picture of existing nutrition funding gaps is impossible without proper tracking of all resources invested in the fight against undernutrition. Aside from nutrition donors’ funding, these include domestic resources invested by the SUN countries themselves as well as multilateral ODA dedicated to nutrition (see Box 2). To date, the other nutrition stakeholders (UN agencies, CSOs, governments of SUN countries and private actors) have not yet applied the resource tracking exercise to their own investments in nutrition. Given the poor record of some influential nutrition¹⁶ stakeholders in terms of accountability¹⁷, the extension of the donors’ initiative to all other nutrition stakeholders appears necessary: for instance, multilateral agencies funded by donors should be expected to report on the same standards.

Finally, it is important that nutrition stakeholders do not focus solely on the supply side of accountability and take into consideration the demand side: nutrition stakeholders should make sure that all stakeholders, and most notably national CSOs and citizens, have the capacity to use the results of the tracking and to hold their governments, international NGOs and multilateral agencies accountable.

C.2. Bridge the tracking exercise with other nutrition-related initiatives

Building on the results of this tracking exercise also requires establishing pathways with other nutrition-related initiatives to ensure that its conclusions will be adopted and conveyed both within and outside the SUN Movement. Establishing such connections with other initiatives could prevent the resource tracking exercise from becoming a cut-off initiative exclusively driven by donors. It could also reinforce mutual accountability and bring coherence to the net of intertwined initiatives related to nutrition that have proliferated in recent years.

Firstly, the estimates should be disclosed and used by all the other constituencies of the SUN Movement. This would allow all SUN stakeholders to communicate clearly on the challenges and to demonstrate results, two elements which are considered critical for the SUN Movement’s success. The SUN Lead Group, which is responsible for ensuring that the SUN Movement is equipped with “*a functioning results and accountability system*”²⁰, could help ensuring that the tracking exercise is used to improve the performance of nutrition aid.

Possible links with the Nutrition for Growth (N4G) process should be investigated since the latter also includes a strong focus on nutrition aid accountability. The Global Nutrition Report planned by N4G stakeholders is



expected to consolidate information from diverse sources (including the SUN Donor Network's tracking exercise and the SUN Progress Reports): it is thus essential that nutrition stakeholders ensure the complementarity of these different initiatives, so as to avoid duplicating efforts²¹. This could also help developing consensus on some technical issues (such as the methodological issues described above or the minimum reporting standards required to report on nutrition investments). A valuable option to consider could be to consult the Global Nutrition Report's Independent Expert Group (IEG) on the tracking methodology developed by the main nutrition donors. In fact, the Terms of Reference of the IEG mention, among its specific objectives, that it should *"promote coherence and collaboration amongst stakeholders in engaging with report and data"* and *"ensure data quality and improve compatibility across different sources."*

The Second International Conference on Nutrition (ICN2) scheduled for November 2014 could be the right place and moment to build on the results of the tracking, to compare the actual funding to the needs and to determine where future resources should be concentrated. However, the uncertainties surrounding the organisation and the objectives of this conference do not allow anticipating how the crucial issue of nutrition aid accountability could slot into its programme.

¹ The SUN Donor Network is one of the 5 constituencies supporting the SUN Movement, a multi-stakeholder initiative aimed at tackling undernutrition. It gathers 18 nutrition donors from the public and private sector: Australia, CIDA, CIFF, Denmark, European Union, France, Bill & Melinda Gates Foundation, Germany, IADB, Ireland, Japan, Netherlands, Spain, Sweden, Switzerland, United Kingdom, United States and the World Bank. Link to the tracking methodology developed by the SUN Donor Network: http://scalingupnutrition.org/wp-content/uploads/2013/12/RESOURCE_TRACKING_METHODODOLOGY_SUN_DONOR_NETWORK.pdf

² The Creditor Reporting System (CRS) is a database of the OECD's Development Assistance Committee (OECD DAC), which provides information on individual aid activities funded by some of the main development aid donors. The CRS uses the OECD DAC sector classification, which allows each project to be recorded only under one single purpose code or under a multi-purpose code. While this reduces the risk of double-counting, it means that projects which do not have nutrition as their main component can be recorded under a large number of different purpose codes and are thus particularly difficult to track.

³ The Lancet series on maternal and child nutrition, 2013.

⁴ Adapted from Mutuma and al. (2012).

⁵ The Lancet series on maternal and child nutrition (2013) identified "a set of ten proven nutrition-specific interventions, which if scaled up from present population coverage to cover 90% of the need, would eliminate about 900 000 deaths of children younger than 5 years in the 34 high nutrition-burden countries – where 90% of the world's stunted children live."

⁶ For instance, in its 2012 Aid for Nutrition report, ACF found that only 24% of nutrition-related projects were reported under the 12240 "basic nutrition" code while the remaining 76% were distributed among at least 8 other DAC purpose-codes.

⁷ Mutuma and al. (2012)

⁸ This chart was designed by OPM for the purpose of a UNICEF-sponsored "Workshop on Costing and Tracking Investments in Support of Scaling-Up Nutrition", which took place in Nairobi, Kenya, from the 12th to the 14th of November 2013: http://www.unscn.org/files/Activities/SUN/CostingWorkshop2013/II_14_C_Picanyol_Financial_Tracking_English.pdf

⁹ A commitment is a written engagement to provide resources of a specified amount for the benefit of a recipient country or a multilateral agency whereas a disbursement is the actual placement of resources, or in the case of domestic expenditure, the outlay of funds by the national authorities.

¹⁰ Out of a total of 221 million USD reported by the main nutrition donors under the "basic nutrition" purpose code between 2005 and 2009, 62.8 million USD (28.4%) were nutrition-sensitive interventions, 30.8 million USD (13.9%) were rejected because of lack of information and 84.5 million USD (38.3%) were rejected because they were considered as irrelevant.

¹¹ These criteria are: the project's target, objectives, indicators and outcomes.

¹² This method is already used by some nutrition donors, such as the United Kingdom's Department for International Development (DFID).

¹³ "Busan Partnership for effective development co-operation" agreed on 1st December 2011.

¹⁴ For example, the SUN costed plans divides nutrition interventions into 3 categories (nutrition-specific, nutrition-sensitive and governance interventions) whereas the SUN Donor Network methodology retains only 2 (it considers governance interventions as a sub-group of the nutrition-sensitive category).

¹⁵ Donor Convener Terms of Reference.

¹⁶ A group of NGOs is however working on this issue in the framework of the Road to Rio group

¹⁷ A group of CSOs including ACF, Save the Children and Concern is currently working to realise a similar tracking on their own investments, in the framework of an accountability exercise related to the commitments taken during the N4G Summit. The results of this exercise should be disclosed in the Global Nutrition Report planned for the end of 2014.

¹⁸ These tools have been described in OPM's presentation for the UNICEF-sponsored "Workshop on Costing and Tracking Investments in Support of Scaling-Up Nutrition".

¹⁹ Di Ciommo (2013) estimates the contribution of bilateral donors to nutrition through their core funding to multilateral agencies by relating the share of their contribution to the amounts allocated by the multilateral agencies to nutrition interventions. In Mutuma and al. (2012) and Mutuma and al. (2013), ACF chose not to impute multilateral ODA to bilateral donors but to display the investments made by multilateral agencies in the same way as those of individual donors.

²⁰ SUN Movement Strategy [2012-2015].

²¹ Financial resources are one of the five domains which will be monitored by the Global Nutrition Report, the four other being: underlying determinants, political commitment, programme coverage and nutrition status outcomes.

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ACF International is an international humanitarian organisation committed to ending child hunger. Recognised as a leader in the fight against malnutrition, ACF works to save the lives of malnourished children while providing communities with sustainable access to safe water and long-term solutions to hunger. With 30 years of expertise in emergency situations of conflict, natural disaster and chronic food insecurity, ACF runs life-saving programmes in over 45 countries helping nearly 7 million people each year.

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